



Moyne Shire Council Annual Report 2015-16

MOYNE
SHIRE



Our vision

Moyne – a safe, vibrant, liveable, and prosperous community.

Our purpose

We will manage the opportunities and challenges for Moyne Shire to provide enhanced community wellbeing and a vibrant economy within a sustainable financial framework.

Our values

The Council considers these important values when making strategic decisions that contribute to achieving the Moyne vision.

1. Providing community leadership

We will provide leadership for the community and advocate on behalf of the community.

2. Teamwork

We will work together for the whole Shire and recognise our accountability.

3. Being involved

We will engage with the community and fellow Councillors and communicate effectively.

4. Practising fairness and balance

We will act with fairness in all decision making.

5. Striving for quality

We will seek to improve service quality and access.

6. Respecting views

We will respect alternative views both within the Council and the community.

7. Recognising diversity

We acknowledge the diversity of the Shire and the varied needs of its different communities.

About Moyne Shire

Moyne Shire is located in south west Victoria and stretches from along the Shipwreck Coast in the south to the pastoral areas in the north.

Spanning an area of 5,478 km², Moyne's communities include Caramut, Ellerslie, Framlingham, Garvoc, Hawkesdale, Hexham, Kirkstall, Koroit, Macarthur, Mortlake, Nullawarre, Orford, Panmure, Peterborough, Port Fairy, Purnim, Winslow, Woolsthorpe, Woorndoo and Yambuk.

Moyne Shire is characterised by agriculture, fresh seafood, manufacturing and a healthy tourism industry. The dairying industry is the dominant industry but sheep production and cereal crops are growing in size.

Manufacturing, retail and education are other important sectors.

Moyne Shire is bordered by Glenelg Shire in the west, Southern Grampians Shire and Ararat Rural City in the north, Corangamite Shire to the east and encircles Warrnambool City Council municipal area.

Services offered by Moyne include asset management, community development, engineering design, environment and sustainability initiatives, festival and events support, footpath and road maintenance and construction, home care, kindergartens, child care, maternal and child health, immunisations, libraries, local law enforcement, public health, tourism, town planning, waste management, youth services, and many more.

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The Year in Review

Message from the Mayor

On behalf of my fellow Councillors I am proud to commend this Annual Report to the community as testament to the hard work and professional service delivery provided by the staff and the elected representatives of the Moyne Shire Council throughout the 2015/16 period.

Council continues to provide services and infrastructure for the community. Among the many highlights of the past financial year are the completion and opening of the Killarney waste transfer station, upgrades and extensions to kindergartens at Merri and Port Fairy, and the construction of the Peterborough Community Hall. I am also pleased in the work done with the community to finalise the plans for the redevelopment of the wharf building at Port Fairy. The construction of the new restaurant building at the wharf will provide an asset that will benefit tourism in the town for many years to come

Another highlight is the continuing investment that is boosting our shire. The approval of a \$650 million wind farm in Dundonnell is good news for jobs, Mortlake, and the whole community. The construction period will provide significant activity to Mortlake and other towns, while there will also be a long-term effect with substantial rates coming from the wind farm so all Moyne Shire ratepayers will benefit.

Unfortunately, rate capping has been introduced at a time when there is an escalation in cost shifting from higher tiers of government, without making equivalent resources available. Because of this a number of service reviews have been undertaken over the past 12 months. As a result, Council has identified ongoing operational savings and efficiencies, and reprioritised its capital works program. In the long-term there is concern that rate capping may affect our ability to maintain assets.

The state of the regions roads continues to be a vexing issue, and Council has continued to lobby both Federal and State Governments to invest in their maintenance. The lease of the Port of Melbourne will provide a cash boost close to \$1 billion to regional and rural areas of Victoria. The south-west region provides a significant amount of product that goes through the port and it's only reasonable that a significant part of the money from the lease flows back into our region. I look forward to it being spent on roads and other major infrastructure that benefits Moyne Shire.

We are committed to capital works in 2016/17 with our commitment reaching \$18.3 million including \$11.9 million on Council's road network. Among the planned projects are the upgrade of the Mortlake library and information centre, the construction of a new skate park at Koroit, and accessibility upgrades at the Wangoom Recreation reserve. These and many other projects will help shape the Shire as a safe, vibrant, liveable and prosperous community

It is appropriate that I take this opportunity to thank my fellow Councillors for their hard work and dedication to our community during the year. I would also like to express my appreciation to our Chief Executive Officer and Council staff for their assistance and efforts during the year.

A handwritten signature in dark ink, appearing to read 'Colin Ryan', written in a cursive style.

Councillor Colin Ryan

CEO's Message

We have had another good year in 2015-2016. Our financial position continues to remain strong, with an adjusted underlying surplus of \$0.17 million. We completed \$17.73 million worth of capital works with \$12.16 million spent on roads and bridges.

Coastal erosion caused by climate change continues to challenge us. We have been disappointed by the lack of State Government support to continue our work along East Beach to find a more permanent solution to the threat of losing the old landfill to the sea. It will take effort from all three levels of government to tackle this challenge.

This year we have carried out an extensive review of services to prepare for the State Government's introduction of rate capping in 2016/17. We have had to identify \$600,000 in operational savings and \$200,000 in capital expenditure savings to stay financially viable into the future.

The Great South Coast continues to advocate on the region's behalf to all levels of Government to make the area a better place to live. The Chair Colin Ryan was a strong advocate to convince the State Government to allocate 10% of the sale of Melbourne Port to rural and regional infrastructure projects. We look forward to this \$980 million in extra funding.

Of course, we would achieve a lot less without the community volunteers in Moyne. They put in a huge number of hours to make Moyne a great place to live, work and visit. The Councillors keep looking for ways to support every town and community in the Shire.

On behalf of the staff at Moyne, we look forward to another successful year next year.

A handwritten signature in black ink, appearing to read 'D Madden', with a stylized, flowing script.

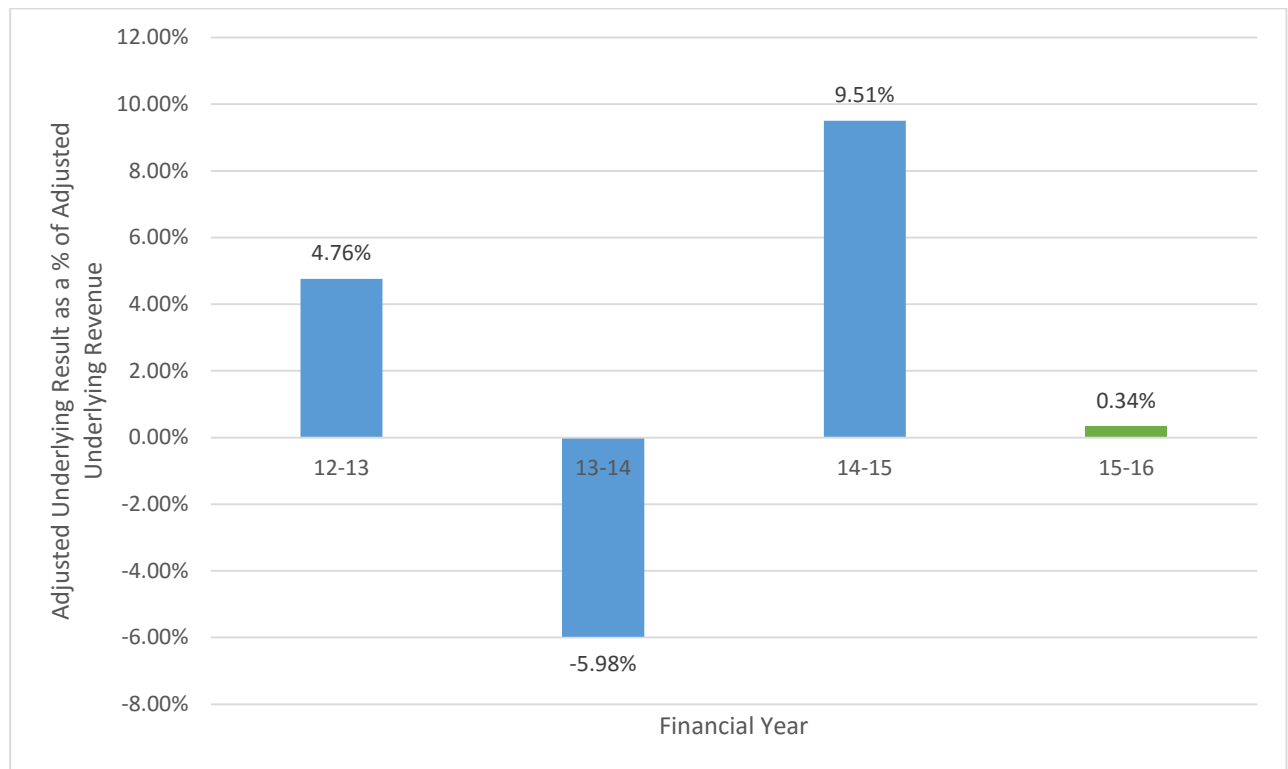
David Madden

Finance summary

Council's financial position continues to remain sound. A summary of our performance is outlined below. Detailed information relating to Council's financial performance is included within the Financial Statements and Performance Statement sections of the Annual Report.

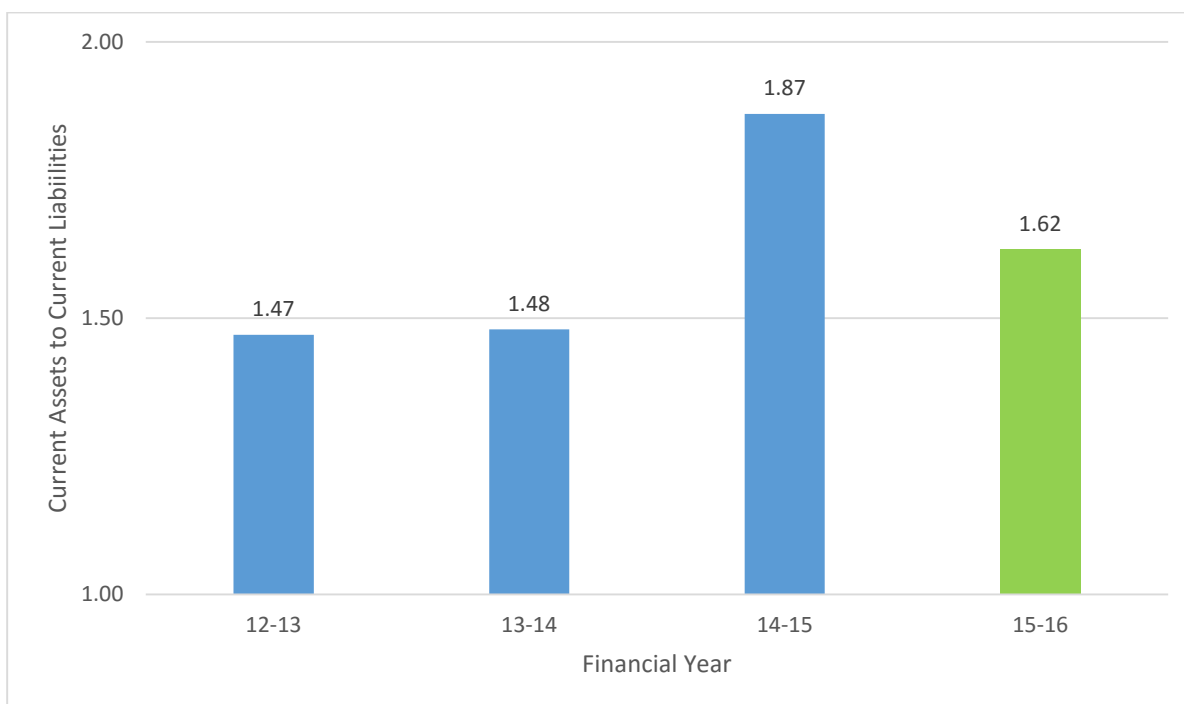
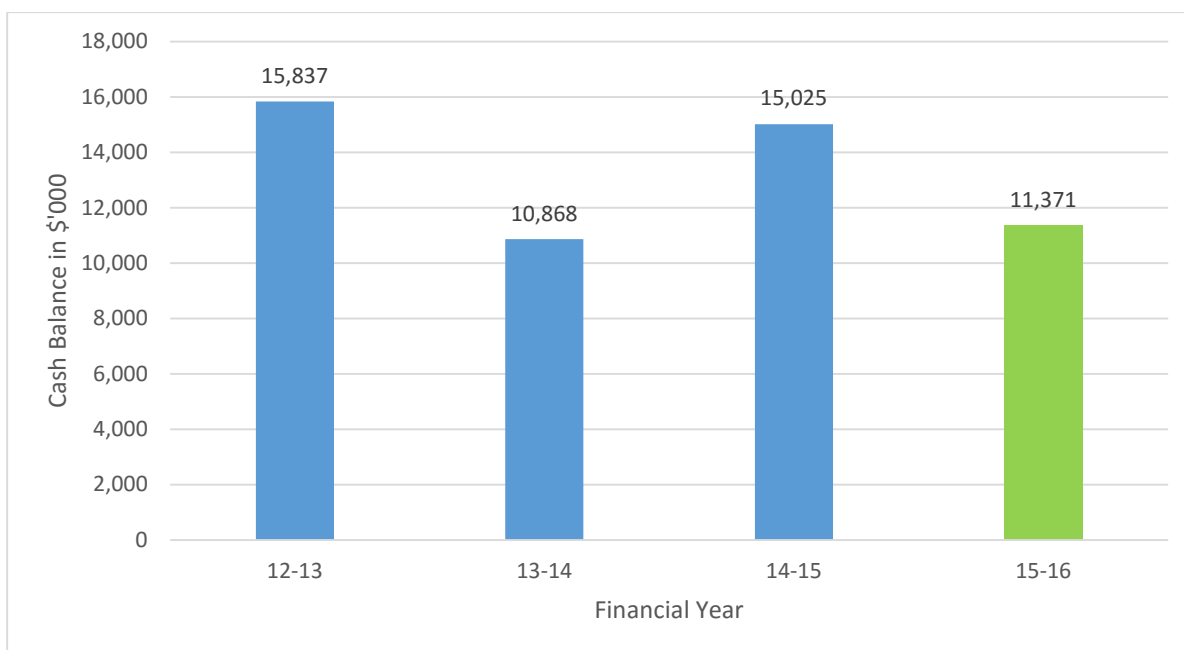
Operating Position

Council achieved a surplus of \$2.25 million in 2015–16 prior to the booking of asset revaluation increments of \$1.10 million which resulted in a Comprehensive result of \$3.35 million. The adjusted underlying surplus of Council, after removing non-recurrent capital grants, cash capital contributions and non-monetary capital contributions, is a surplus of \$0.17 million or 0.34% when compared to adjusted underlying revenue. This compares favourably to the expected target of >0%. Sustaining an adjusted underlying surplus is a critical financial strategy that provides capacity to renew the \$442 million of community assets under Council's control.



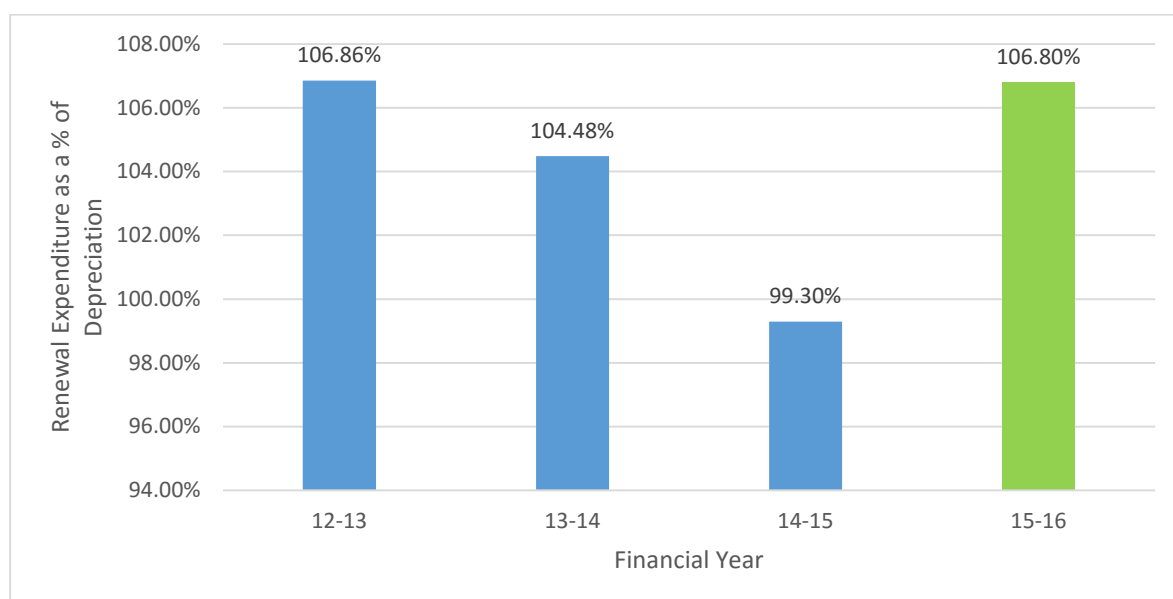
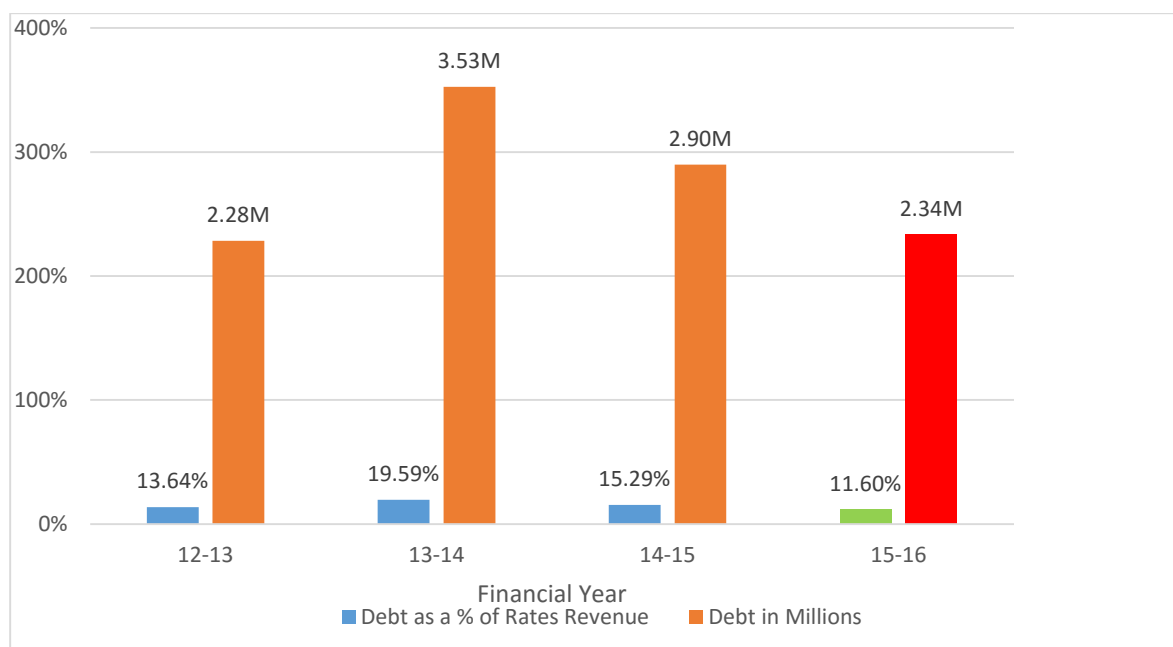
Liquidity

Cash has reduced by \$3.66 million from the prior year mainly due to the 50% advance payment from Victoria Grants Commission in June 2015. The working capital ratio which assesses Council's ability to meet current commitments is calculated by measuring Council's current assets as a percentage of current liabilities. Council's liquidity result of 162% exceeds Council's minimum target of 100%.



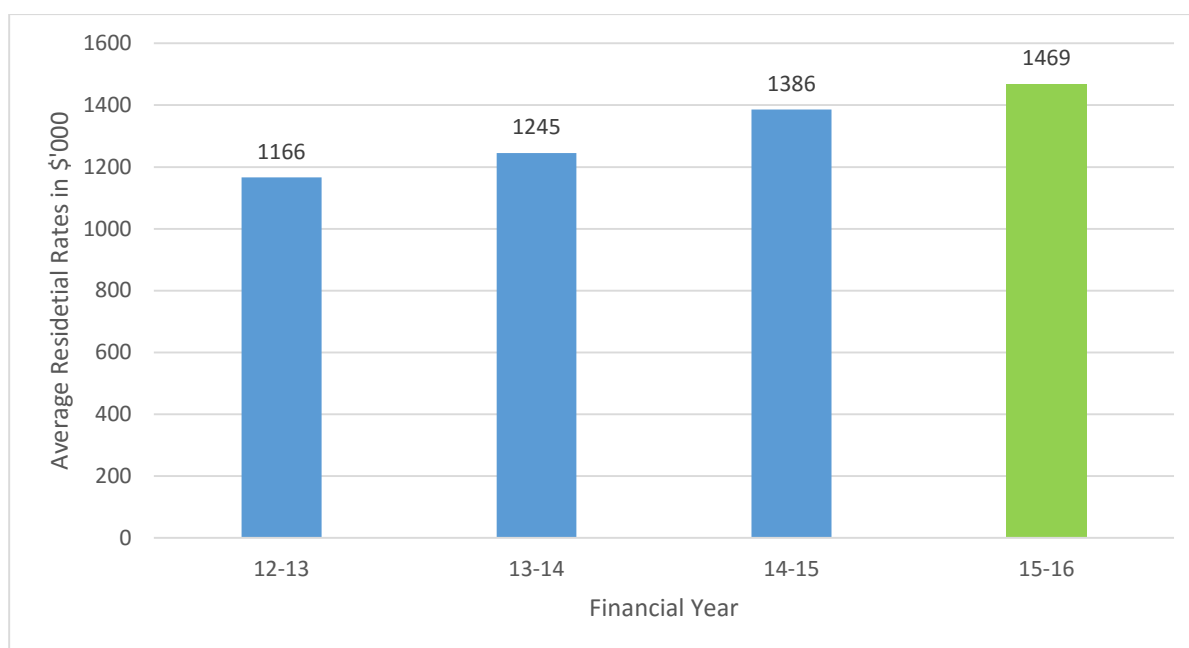
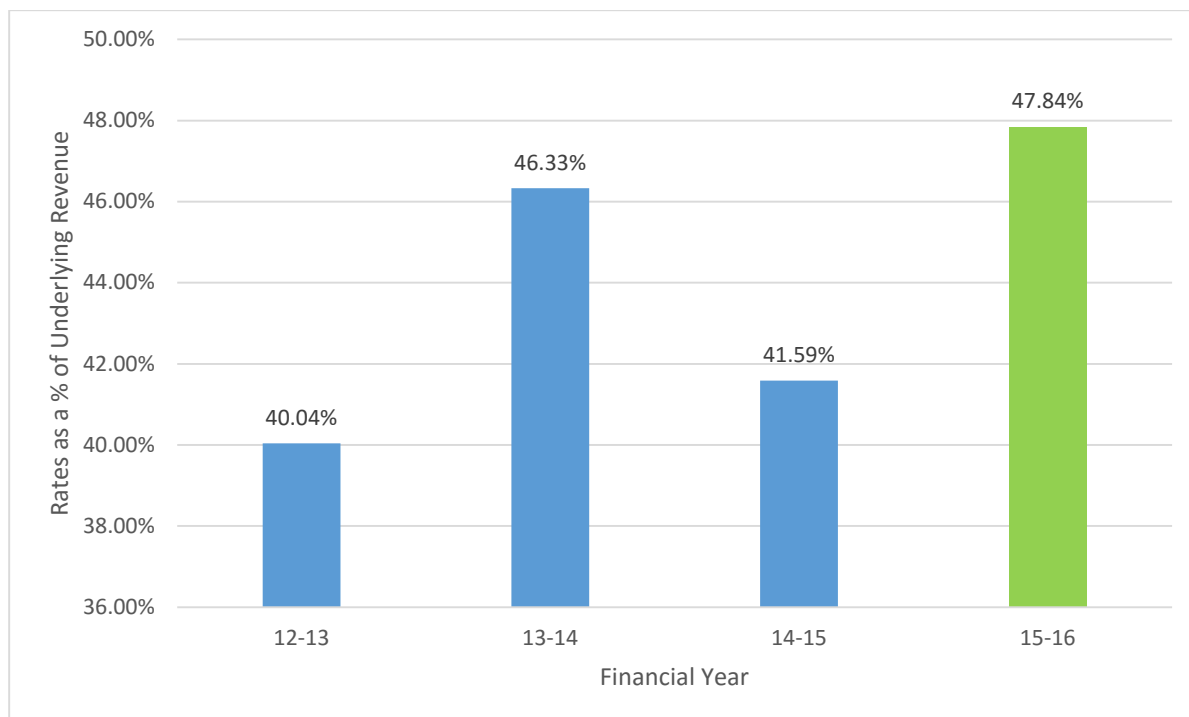
Obligations

Council aims to ensure that it is able to maintain its infrastructure assets at the expected levels, while at the same time continuing to deliver the services needed by the community. To bridge the infrastructure gap, Council invested \$13.35 million in renewal works during the 2015-16 year. At the end of 2015-16, Council's debt ratio which is measured by comparing interest bearing loans and borrowings to rate revenue was 11.60% which was well within the expected target band of 0%-70% due to Council's endeavour to maintain low level of borrowings. Council's asset renewal ratio which is measured by comparing asset renewal expenditure to depreciation was 106.80% which was well within the expected target band of 90%-110%.



Stability and Efficiency

Council raises a wide range of revenues including rates, user fees, grants and contributions. Despite this, Council's rates concentration which compares rate revenue to adjusted underlying revenue was 47.84% for the 2015-16 year which is toward the lower end of the expected target band of 30%-80%. Council has focussed on broadening its revenue base and for the 2015-16 year was able to keep its rate increase to 5.75%. This resulted in an average residential rate per residential assessment of \$1,469 which compares favourably to similar councils in the large rural shires group.



Description of Operations

Moyne Shire is located in Victoria's South West, 250 kilometres from Melbourne on the Great South Coast. The municipality stretches from the Great Ocean Road in the south to the pastoral area of Mortlake in the north.

Moyne takes its name from a place in Ireland or from an Aboriginal word meaning "covered with leaves or ferny hole". Moyne Shire is characterised by agriculture, fresh seafood, manufacturing and a healthy tourism industry. The dairy industry is the dominant industry but sheep production and cereal crops are growing in size. Manufacturing, retail and education are other important sectors.

Council is responsible for many services, from family and children's services, traffic regulation, open space, youth facilities, waste management and community building; to matters concerning business development, planning for appropriate development and ensuring accountability for Council's budget.

Economic Factors

Council's financial position continues to remain sound, with a surplus of \$2.25 million in 2015-16 prior to the booking of asset revaluation increments of \$1.10 million which resulted in a Comprehensive result of \$3.35 million.

Major Capital Works

During 2015-16 the major capital works included the following: -

- Port Fairy Kindergarten Extension
- Merri Kindergarten Upgrade
- New footpaths in Nirranda, Cudgee, and Koroit
- Upgrade and opening of Killarney Transfer Station

Major Changes

The provision of waste transfer stations, school crossing supervision, kindergartens, childcare, SES support, crown land maintenance, planning permit fees, home and community care services, caravan park fees, uber bus, swimming pools and road maintenance to the community was reviewed.

Major Achievements

- Successful rehabilitation of the Wangoom landfill and construction of the Killarney Transfer station
- Construction of the Peterborough Community Hall
- Close to \$10m in capital works undertaken on the local road network including an additional \$3.38m in Roads to Recovery funding on top of the normal annual allocation of \$1,820,671
- Opening of extended child care room at the Port Fairy Community Services Centre creating an additional 16 places
- Secured State Government funding for Stage Two of the Mortlake Streetscape Project



Our Council

About the Shire

Moyne Shire is located in Victoria's South West, 250 kilometres from Melbourne on the Great South Coast. The municipality stretches from the Great Ocean Road in the south to the pastoral area of Mortlake in the north.

Moyne takes its name from a place in Ireland or from an Aboriginal word meaning "covered with leaves or ferny hole." Moyne Shire is characterised by agriculture, fresh seafood, manufacturing and a healthy tourism industry.

The dairying industry is the dominant industry but sheep production and cereal crops are growing in size.

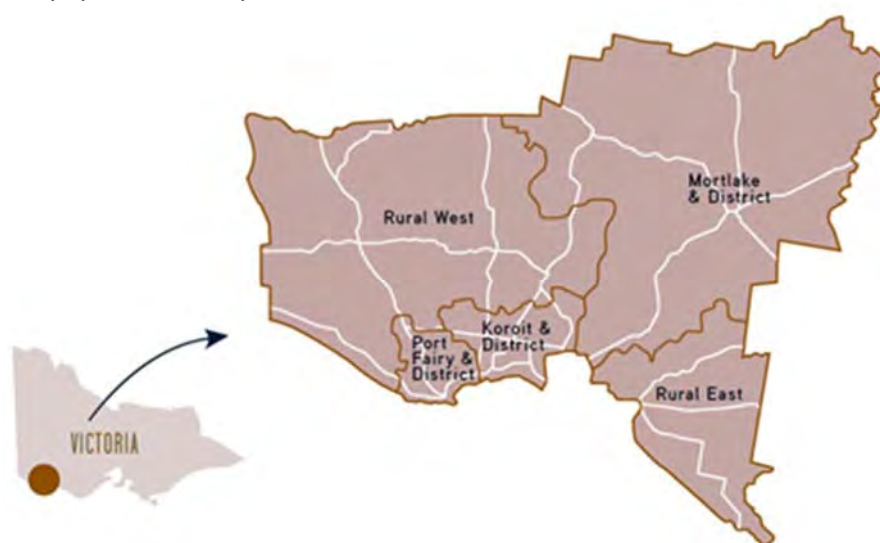
Manufacturing, retail and education are other important sectors.

An estimated \$7 billion in major energy projects are in various stages of planning and development across the Shire. Moyne offers untouched beaches, rugged coastline, volcanic lakes and craters and vast pastoral country.

Population

Moyne has a total population of 15955 (Census 2011) residents. Most of the growth within the Shire is to the south in the coastal areas, with the entire population growing at approximately 0.5% per annum.

It is projected by the State Government, that by 2021 the population will increase by 0.54% annually. Most of the population is dispersed in rural areas across the 5,478km² of the Shire.



Major Areas	Population (Census 2011)
Koroit & District	3804
Mortlake & District	3604
Port Fairy & District	3332
Rural East	2683
Rural West	2635

Council History

Moyne Shire Council was created in 1994, as a result of amalgamations conducted by the state government. The former Shires of Belfast, Mortlake, Minhamite and Warrnambool, and the former Borough of Port Fairy, as well as small parts of the Shires of Dundas, Hampden and Mount Rouse were all brought together and became Moyne Shire.

Moyne Shire Borders

Glenelg Shire in the west, Southern Grampians Shire and Ararat Rural City in the north, Corangamite Shire to the East. Moyne Shire encircles the Warrnambool City Council municipal area.

Services Offered by the Council

Asset management, community development, engineering design, environment and sustainability initiatives, festival and events support, footpath and road maintenance and construction, home care, kindergartens, immunisations, libraries, local law enforcement, maternal and child health, preschools, public health, tourism, town planning, waste management, youth services and many more.

Towns

Caramut, Ellerslie, Framlingham, Garvoc, Hawkesdale, Hexham, Kirkstall, Koroit, Macarthur, Mortlake, Nullawarre, Orford, Panmure, Peterborough, Port Fairy, Purnim, Winslow, Woolsthorpe, Woorndoo and Yambuk.

Aboriginal Heritage

The Gunditjmara, Girai Wurrung and Djab Wurrung people are the traditional custodians of the land on which Moyne Shire is situated. Moyne Shire Council is committed to reconciliation with the Aboriginal people of the area and has adopted a Statement of Commitment, a pledge that ensures Moyne takes active steps towards reconciliation.

Industry and Economy

Moyne Shire is characterised by agriculture, fresh seafood, manufacturing and a healthy tourism industry. The dairy industry is a dominant industry but sheep production and cereal crops are growing in size. Manufacturing, retail and education are other important sectors. An estimated \$7 billion in major energy projects are in various stages of planning and development across the Shire.

Council Offices and Depots

Port Fairy Office

Princes Street, Port Fairy

Mortlake Office

1 Jamieson Avenue, Mortlake

Moyne Shire Council has depots in Koroit, Macarthur, Mortlake, Naringal, and Port Fairy.

Email: moyne@moyne.vic.gov.au

Website: www.moyne.vic.gov.au

Postal Address: PO Box 51, Princes Street, Port Fairy, VIC 3284

Moyne Shire Councillors

Moyne Shire is represented by seven Councillors elected to represent an un-subdivided municipality.

Cr Jim Doukas	Date Elected: October 2012
Cr Kelvin Goodall	Date Elected: January 2015
Cr Anthony Keane	Date Elected: October 2012
Cr Ralph Leutton	Date Elected: October 2012
Cr Jill Parker	Date Elected: October 2012
Cr Colin Ryan	Date Elected: October 2012
Cr Mick Wolfe	Date Elected: October 2012



Our People

Executive Management Team

Council is the governing body that appoints a Chief Executive Officer (CEO). The CEO has responsibility for the day to day management of operations in accordance with the strategic directions of the Council Plan. Three Directors and the CEO form the Executive Management Team (EMT) and lead the organisation. Details of the CEO and directors reporting directly to the CEO are set out below.

David Madden, Chief Executive Officer

Mr Madden began his four-year term as Chief Executive Officer in January, 2011, bringing a strong focus on service delivery and community engagement. He was re-appointed with a new contract in January 2015. Previously he was Director Technical Services at Golden Plains Shire Council for fifteen years. Mr Madden holds a Bachelor in Civil Engineering and a Graduate Diploma in Municipal Engineering and Management. He has been Vice President of Regional Arts Australia and Chairman of Regional Arts Victoria and is currently a member of the Great South Coast Group.

Kevin Leddin, Director Community and Corporate Support

Mr Leddin has worked in senior positions in Local Government for over 20 years.

Joining Moyne Shire this year from the Warrnambool City Council, Mr Leddin holds a bachelor of business degree and has significant experience in local government particularly in the areas of finance, corporate services and governance roles.

As Director of Community & Corporate Support, Mr Leddin is responsible for all corporate functions including finance, information technology, organisation development and the full range of aged care and children's services.

Mr Leddin also sits on the board of Westvic Staffing Solutions and is a member of the Moyne Health Services Audit & Risk Committee.

Oliver Moles, Director Sustainable Development

Mr Moles started with Moyne Shire Council in October 2008, coming to Council from the State Government's Department of Planning and Community Development where he was Manager Planning and Development. Mr Moles has over 30 years' experience in the planning field and has worked with Local Government both in Australia and overseas.

He has also worked in private practice, assisting a number of Victorian Councils with planning and other corporate issues, and he has been a Planning Panel Member appointed by the Victorian Planning Minister. Mr Moles' qualifications include a Masters of Urban Planning and Bachelor of Arts (Geography), and he is a member of the Victorian Planning and Environmental Law Association.

Trevor Greenberger, Director Physical Services

Prior to joining Moyne Shire Mr Greenberger spent 10 years at Corangamite Shire as the manager of recreation, culture and community facilities.

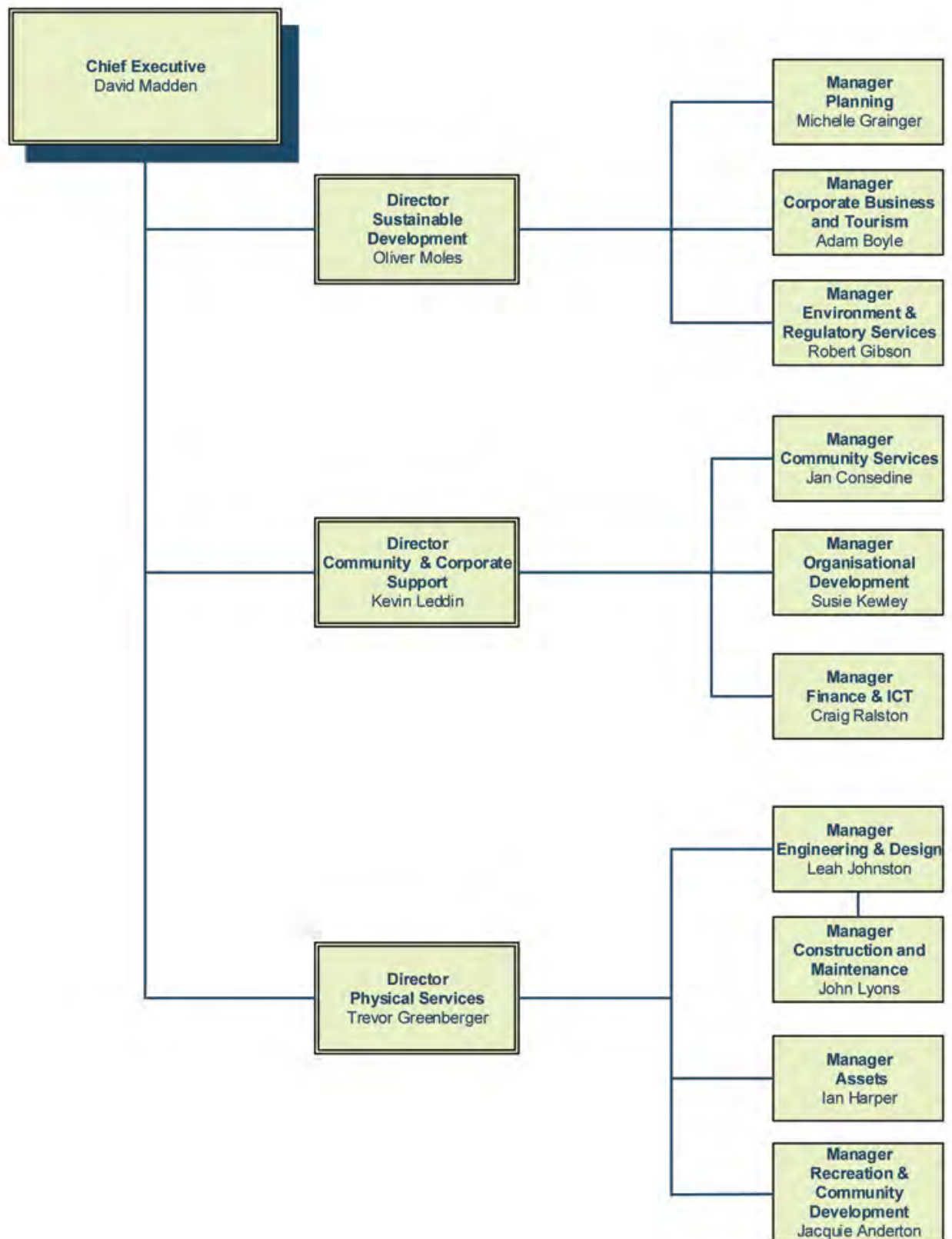
He started his career as a University of Ballarat-trained physical education teacher then moved on to managing facilities in Adelaide before being leisure services manager at Southern Grampians Shire Council for six years.

He has also earned qualifications including project management and business administration.

Mr Greenberger currently is the chairperson of the Great South Coast Improving Our Connections Pillar Group and represents the region on the Victorian Rail Freight Alliance.

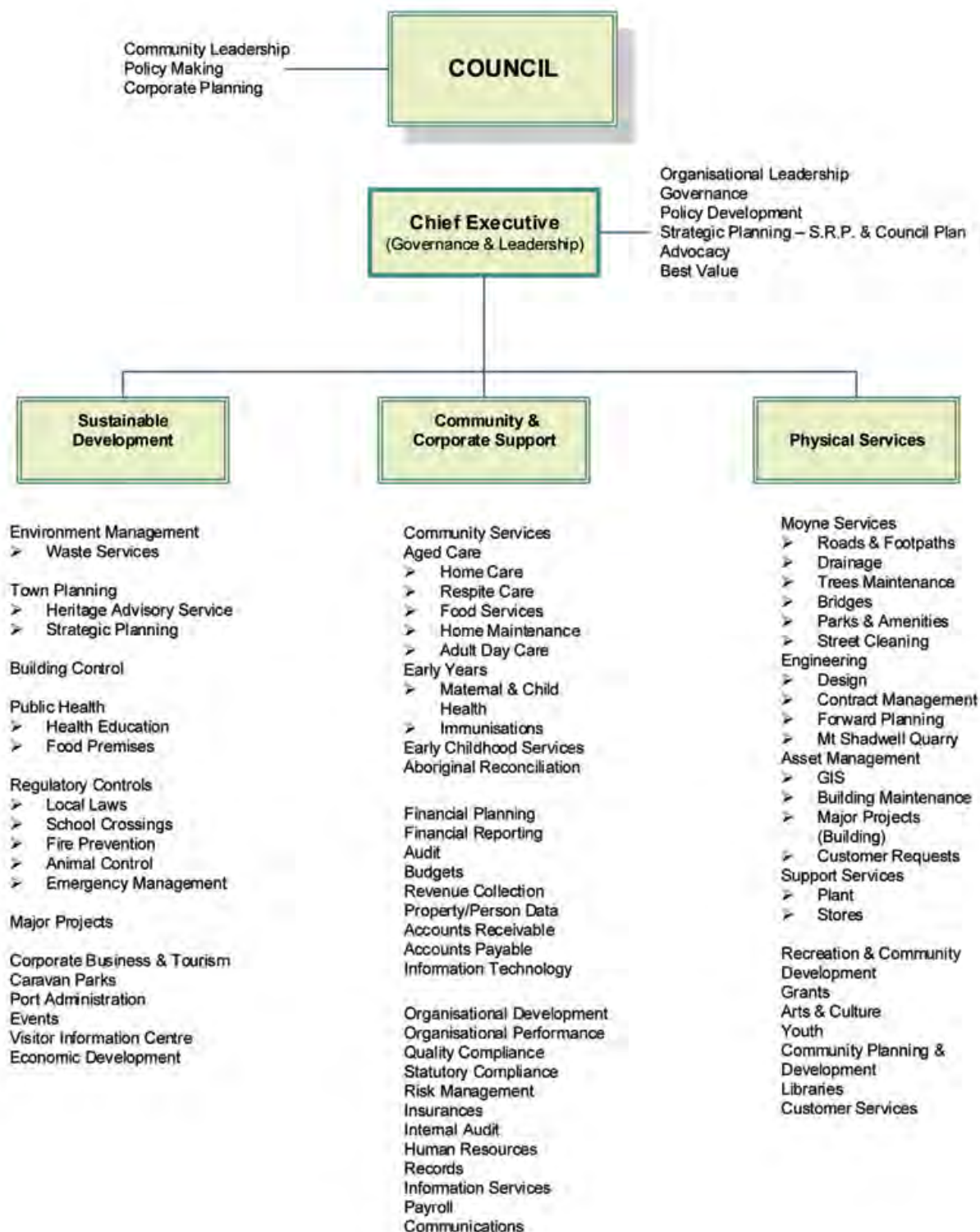
Management Structure

(As of 30 June 2016)



Organisational Structure

(As of 30 June 2016)



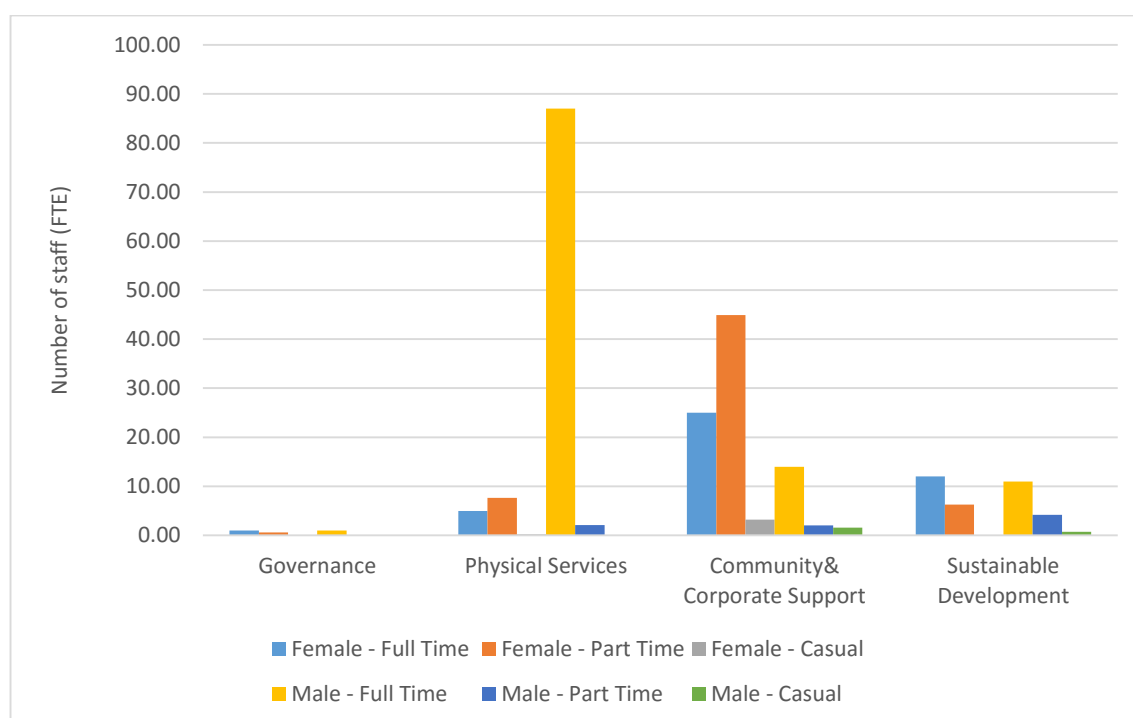
Workplace Profile

Diverse and highly skilled, Moyne Shire Council is proud of its staff members who boast a variety of skill sets across a broad range of disciplines. From town planning to road maintenance crews, parks and gardens, accounting, community development, organisational administration and public relations, the Council offers fantastic career opportunities for local people and is one of the largest employers within Moyne Shire. In 2015/16 Moyne Shire Council employed the equivalent of 229.41 full-time positions (FTE).

Council Staff

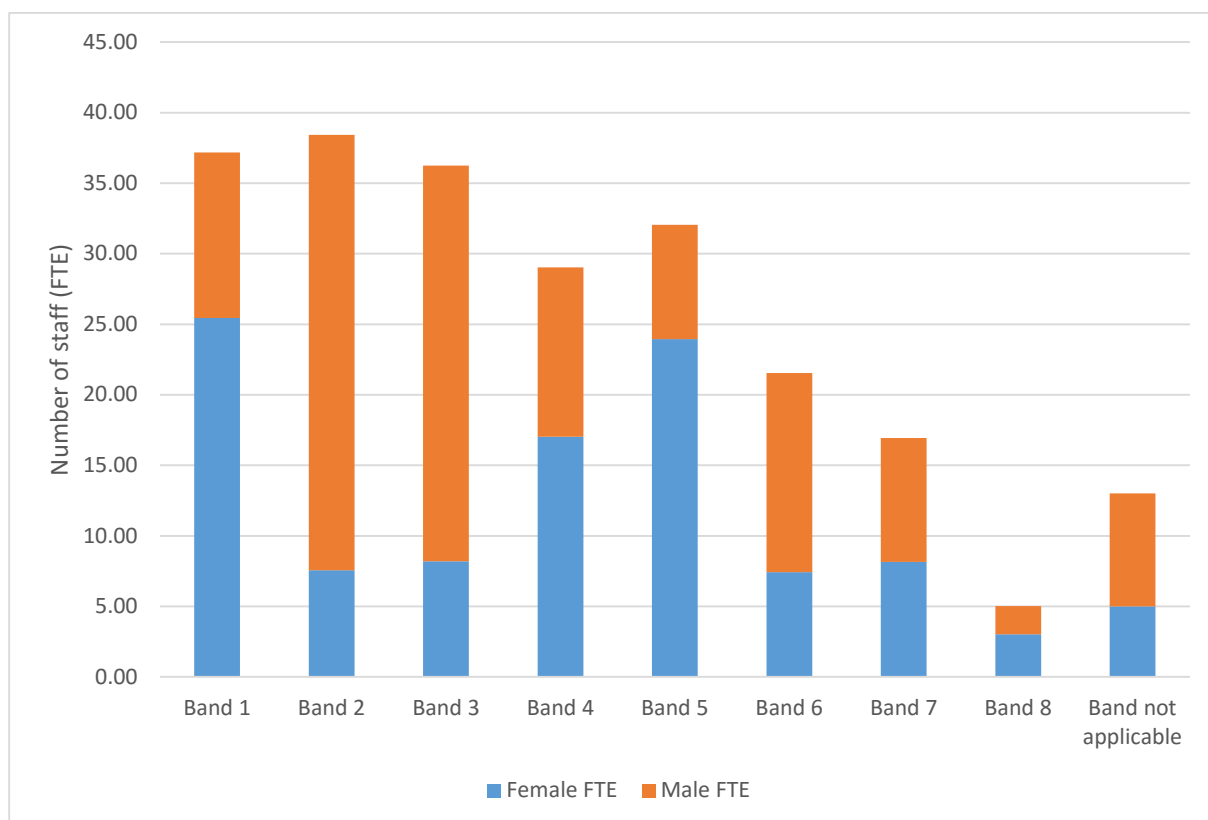
A summary of the number of full time equivalent (FTE) Council staff by organisational structure employment type and gender is set out below.

Employee type/gender	Governance FTE	Physical Services FTE	Community & Corporate Support FTE	Sustainable Development FTE	Total FTE
Female - Full Time	1	5	25	12	43
Female - Part Time	0.57	7.65	44.88	6.28	59.38
Female - Casual	0	0.19	3.20	0	3.39
Male - Full Time	1	87	14	11	113
Male - Part Time	0	2.07	2.04	4.21	8.32
Male - Casual	0	0	1.60	0.72	2.32
Total	2.57	101.91	90.72	34.21	229.41



A summary of the number of full time equivalent (FTE) staff categorised by employment classification and gender is set out below

Employment Classification	Female FTE	Male FTE	Total FTE
Band 1	25.44	11.73	37.17
Band 2	7.56	30.86	38.42
Band 3	8.19	28.05	36.24
Band 4	17.03	12.00	29.03
Band 5	23.94	8.10	32.04
Band 6	7.43	14.11	21.54
Band 7	8.14	8.80	16.94
Band 8	3.03	2.00	5.03
Band not applicable	5.00	8.00	13.00
Total	105.76	123.65	229.41



Equal employment opportunity

Moyne Shire Council is fully committed to the principles of Equal Employment Opportunity (EEO). This is implemented by non-discriminatory processes in all areas of Human Resources, including but not limited to, recruitment and selection, conditions of employment and termination of employment.

The Council's policy provides that all employees are entitled to work in an environment free from sexual harassment, bullying and discrimination. No person shall be discriminated against on the grounds of sex, age, marital status, national or ethnic origin, physical disability, socio-economic status, sexual preference, political or religious beliefs.

As part of the EEO program the Moyne Shire Council Staff Consultative Committee (SCC) meets regularly to discuss any issues relating to EEO, including any issues of sexual harassment or discrimination. The SCC ensures that all staff have access to a fair and efficient grievance review process, which addresses breaches of meritocracy and equity.

Learning and development (education & training)

Moyne Shire Council is committed to providing ongoing learning and development opportunities to members of staff in order to increase their skills, knowledge and abilities in a number of critical areas such as technical skills, occupational health and safety, staff wellbeing and leadership and management.

Staff development is an important organisational priority and is a necessary precursor to productivity improvements, enhanced efficiency, legislative compliance, continual improvement, improved business performance and higher levels of customer service standards.

During the last year the following training programs were offered to relevant staff:

- Mental Health First Aid
- Outdoor Staff Health and wellbeing (including manual handling, sun-smart awareness, OHS obligations, bowel cancer awareness, working in heat)
- Professional and Courageous Conversations
- Managing Outdoor Staff and Contractors
- LGPro Ignite, for developing leaders in Local Government
- Time Management
- Induction to Local Government
- Dangerous Goods Licence Training
- Core Financial Skills for Non-Finance Officers



Our Performance

Strategic Planning and Reporting Framework

Every Council is required to prepare and adopt a Council Plan by 30 June in the year following a general election, which is now conducted in October on a four-year cycle.

Moyne Shire's Council Plan 2013-2017 establishes Council's planning framework to the community for the next four years and is reviewed annually. The plan underpins and guides our work and actions. It establishes the direction and priorities for the organisation. We align our lower level plans and strategies to the Council Plan.

What this annual report contains

The 2015/16 Annual Report describes Council's operations and performance for the financial year from 1 July 2015 to 30 June 2016.

The value of reporting

As well as meeting the statutory requirement set out in the Victorian Local Government Act 1989, Council considers the annual report a vital tool to keep residents, businesses, employees and potential employees, state and federal politicians, peak bodies, community groups and organisations informed about our performance and future direction.

How to read this report

The following section of the report contains a series of goals, outcomes and strategies that relate to Council's operations during 2015/16. Each outcome presents the achievements and challenges we experienced in delivering our objectives.

How this annual report is used

The performance of each outcome presented in the report is benchmarked against the Council Plan. This provides a measure of how effective we are in achieving our goals, budgeting efficiently and highlights where there is room for improvement. This strategic approach is designed to ensure Council continues to provide the best possible service for everyone in the municipality in future years.

The Council Plan

The Council Plan is the four-year strategy for the organisation and identifies the key priorities of the Council, the objectives and highlights activities that the organisation will carry out. It is a statutory requirement under the Local Government Act for the Council to prepare a new Council Plan following general elections, and then review the plan once each year.

Strategic Objectives

Adopted in the Council Plan, Council is focused on the following key result areas and objectives. The objectives are reviewed annually to ensure they remain the priority of Council and will best meet the community's needs

Key Result Area 1 Governance	<ol style="list-style-type: none">1. To achieve "best practice" in governance and administration in Moyne.
Key Result Area 2 Physical Services	<ol style="list-style-type: none">1. To ensure that the Shire continues to be an attractive and desirable place in which to live, work and visit.2. To continuously improve our roads to ensure they are safe and trafficable.3. To protect, preserve and improve required assets.
Key Result Area 3 Sustainable Development and Planning	<ol style="list-style-type: none">1. To preserve and enhance our natural and built environment.2. To encourage and promote development which is sensitive to its location and environment and which protects our cultural, heritage and indigenous assets.3. To provide assurance that the community is adhering to federal, state and local laws.4. To facilitate sustainable economic growth.5. To ensure the health and well-being of our communities.
Key Result Area 4 Community and Corporate Support	<ol style="list-style-type: none">1. Enhance the quality of resident's lives by facilitating and encouraging healthy lifestyles, a community in which it is safe to live and an environment that is diverse and sustainable.

Performance

Council's performance for the 2015/16 year has been reported against each strategic objective to demonstrate how Council is performing in achieving the 2013-17 Council Plan. Performance has been measured as follows:

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

Key Result Area 1 - Governance

Strategic Indicators

The following statement reviews the performance of Council against the Council Plan including results achieved in relation to the strategic indicators included in the Council Plan.

Strategic Indicator / Measure	Result	Comments
Community satisfaction rating for "Consultation and Engagement"	58	
Community satisfaction rating for "Advocacy – Lobbying on behalf of the community"	54	

Major Initiatives 2015/16- Progress

The following statement reviews the progress of Council in relation to major initiatives identified in the 2015/16 budget.

Initiative	Progress
Implement Work Cover Self Insurance including safety map accreditation across all Council (\$Nil net cost).	In progress The MAV scheme is now proposed to commence on 1 July 2017

Services

The following statement provides information in relation to the services funded in the 2015/16 budget and the persons or sections of the community who are provided the service.

Service	Description	Expenses (Income) Net Cost \$
Governance Administration of Executive services, Council, Councillor support and monitoring Council activities to ensure legislative compliance.	<ul style="list-style-type: none">• Statutory and corporate support services to Council• Mayoral and Councillor allowances, expenses, training, professional development and membership• Administration of Council meetings and workshops• Supervision of all Council activities to ensure accountability, probity and legislative compliance• Collaboration with other agencies in regional projects• Subscriptions to municipal affiliations and public liability insurance cover• Maintain an understanding of issues of local importance and provide leadership in tackling them• Where appropriate, advocate on behalf of our community and ensure that our community is represented in debates which affect us• Strategic planning activities such as Council Plan review and studies on future directions and initiatives, including contributions to regional planning and projects.	1,289,961 (-) 1,289,961

Service	Description	Expenses (Income) Net Cost \$
Communications This service is responsible for the management and provision of external communication through various media, in consultation with relevant stakeholders, on behalf of Council.	<ul style="list-style-type: none"> • Publishing of quarterly Country to Coast newsletters • Publishing of fortnightly electronic news updates to subscribers • Liaison with local media outlets and co-ordination of responses to media inquiries (approximately three to four times a week) • Coordination of all statutory and discretionary public advertising • Maintenance of internet and intranet content (as required) • Media releases (distribute as required, approximately ten a year) • Coordinate information, design and production of Annual report • Daily monitoring of press clippings • Coordinate monthly Mayor's message that appears the Warrnambool Standard • Coordinate weekly Mayors radio interview • Coordinate commercial printing such as letterhead, business cards etc. • Prepare the Moyne Shire Council Welcome Kit for new residents 	263,610 (190,536) 73,074

Service	Description	Expenses (Income) Net Cost \$
Organisational Development This service provides Council with strategic and operational organisational development support. The service develops and implements strategies, policies and procedures through the provision of performance management, benchmarking human resource management and risk management.	<ul style="list-style-type: none"> • Co-ordination of advertising, short listing, interview and selection for positions vacant • Induction of all new employees (Including caravan park & road construction summer crews) • Delivery of training and professional development program • Administration of employee performance appraisal system for all employees • Industrial Relations management including enterprise bargaining • Development and review of Human Resources policies and procedures • Staff Health & Wellbeing Program • Memberships to Meekin Apel (industrial Relations Services) and Australian Local Government Women's Association • Fortnightly payroll service • Implementation and maintenance of specific risk management & reduction policies & programs. • Work with Internal Audit on the Risk Assessment program. JMAPP, LMI and Fidelity Audits • Administration of the Council's insurance including Asset, Public Liability, Professional Indemnity and the WorkCover premium • Management of Work-cover claims and return to work obligations • Development of policies, systems and documentation to ensure safe work environments for employees, volunteers, contractors and the community 	830,812 (585,809) 244,373

Service	Description	Expenses (Income) Net Cost \$
Financial Services This service predominately provides financial based services to both internal and external customers. This includes reporting, investment of surplus funds and accounts payable and receivable functions.	<ul style="list-style-type: none"> • Adequate internal control mechanisms are maintained at all times so as to record and control all Council's receipts and payments • Preparation and auditing of financial statements • Preparation of annual budget including capital works budget • Completion of statutory returns including Victorian Grants Commission and Fringe Benefits Tax return • Prepare reports to Council and Managers on a monthly basis highlighting budget variations in respect of Council's operations • Compile financial models to assist in financial planning including the preparation of long term financial and capital works plans • Accounts payable and receivable functions • Maximise investment income on surplus Council funds for both the short and intermediate term • Manage Council's loan portfolio and ensure funds are raised in accordance with Council's approved program. • Provide administrative support to the Audit and Risk Management Committee 	1,100,441 (4,419,471) -3,319,030

Service	Description	Expenses (Income) Net Cost \$
Information Technology Services This service provides, supports and maintains reliable and cost effective communications and computing systems to Council staff enabling them to deliver services in a smart, productive and efficient way.	<ul style="list-style-type: none"> • Implement the ICT strategy and manage the Council's ICT system • Monitor and review the ICT strategy and activities • Recommend new capital purchases and hardware and software acquisitions • Ensure the integrity and confidentiality of data and manage information in accordance with established principles including relevant privacy principles and guidelines • Development and delivery of appropriate information technology tools to enable Council departments to meet the needs of their internal and external customers • Development and implementation of policies, standards, guidelines and operating instructions for information systems and operating procedures for all users of computer facilities 	855,770 (660,612) 195,158
Property and Rating Management of Council's rating system, including levying rates and charges, outstanding interest and valuations of rateable properties	<ul style="list-style-type: none"> • Production of approximately 12,000 rate assessment notices per year • Management of bi-annual revaluation process • Management of supplementary rate process • Supervision and maintenance of approximately 12,400 property files • Issuing of approximately 800 Land Information Certificates per year • Compilation of statistical data for rate management and reporting purposes • Processing of pensioner and farm municipal exemption forms 	325,814 (166,502) 159,312

Service	Description	Expenses (Income) Net Cost \$
Administrative Service This service provides office accommodation for Port Fairy and Mortlake including customer service centres, as well as, document and information management support services to Council. This includes compliance with statutory obligations under freedom of information, public records and information privacy legislation	<ul style="list-style-type: none"> • Office accommodation at Port Fairy, Mortlake and Macarthur • Provision of customer service function • Maintenance of the Council's Electronic Records Management System • Provision of records management policies and procedures • Training of employees in document management and retrieval • Maintenance of the Corporate Library • Compliance with Public Records Office Victoria standards in records management • Delivery and receipt of all physical correspondence – average of 50 documents scanned daily • Freedom of Information requests • Privacy inquiries 	1,061,842 (685,885) 375,957

Service performance indicators

The following statements provide the results of the prescribed service performance indicators and measures including explanation of material variations.

Service/Indicator/Measure	Results		Material Variations
	2015	2016	
Transparency <i>Council decisions made at meetings closed to the public</i> Number of Council resolutions made at ordinary or special meetings of Council, or at meetings of a special Committee consisting only of Councillors, closed to the public / Number of Council resolutions made at ordinary or special meetings of Council or at meetings of a special Committee consisting only of Councillors x100	15.43%	10.05%	Decrease in the number of contracts requiring Council decision.
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	59	58	-
Attendance <i>Councillor attendance at Council meeting</i> The sum of the number of Councillors who attended each ordinary and special Council meeting / (Number of ordinary and special Council meetings) × (Number of Councillors elected at the last Council general election) x100	92.38%	98.10%	-
Service cost <i>Cost of governance</i> Direct cost of the governance service / Number of Councillors elected at the last Council general election	\$55,382.57*	\$53,672.14	-
Satisfaction <i>Satisfaction with Council decision</i> Community satisfaction rating out of 100 with how Council has performed in making decisions in the interest of the community	59	56	-

*In 2015 the cost was reported as \$44,087.29. This figure has been revised to reflect the correct data.

Key Result Area 2 - Physical services

Strategic Indicators

The following statement reviews the performance of Council against the Council Plan including results achieved in relation to the strategic indicators included in the Council Plan.

Strategic Indicator / Measure	Result	Comments
% of Capital Works completed each financial year	73%	Some projects had to be carried forward as external funding applications were not successful (e.g. rock-wall at East Beach) or external funding notification was late meaning that works were delayed (e.g. bridge works).
Square metres of road rehabilitated each year	144972 sqm	This figure is for our rehabilitated roads, however a further 64,150sqm was mixed with a stabiliser, reshaped and sealed
Square metres of new footpath constructed each year	3302sqm	This includes 1,059sqm of asphalt footpath and 2,243 sqm of concrete footpath
Annual review of all Asset Management Plans including service levels	Achieved	
Facilitation of public art in the Shire	Achieved	Seat installed on Fiddlers Green in Port Fairy.
Completion of key projects in the Shire	Achieved	Included the construction of Peterborough Hall, significant road works. Extension of the Port Fairy Community Services Centre, rehabilitation of the Wangoom landfill and a new playground at Mailors Flat
Fully expending the Community Assistance Fund budget each year	Achieved	

Major Initiatives 2015/16- Progress

The following statement reviews the progress of Council in relation to major initiatives identified in the 2015/16 budget.

Initiative	Progress
Review of VicRoads contract works and efficiency assessment of Council's Road Patrol and maintenance activities (\$Nil net cost).	Completed and new contract in place. Road Patrol and maintenance activity review has commenced.
Apply for Federal Bridges to Recovery funding and implement associated works (\$0.50 million net cost)	Successful in gaining close to \$500k for bridge works and completing works as Tarrone Lane Bridge and Scotts North Road Bridge.
Potentially expand on external works depending on VicRoads maintenance contract outcome (\$Nil net cost).	Not pursued due to significant additional Roads to Recovery funding from the Federal Government.
Undertake an open space plan to guide future management and development of Council's open space strategy (\$20,000 net cost).	Application for Government funding unsuccessful. Applying again in 2016-17.

Services

The following statement provides information in relation to the services funded in the 2015/16 budget and the persons or sections of the community who are provided the service.

Service	Description	Expenses (Income) Net Cost \$
Physical Services Directorate Management and operation of Infrastructure and Assets Directorate at the Mortlake office.	<ul style="list-style-type: none"> Directing Engineering and Design Unit, Assets Unit and Construction & Maintenance Unit Managing Mount Shadwell Quarry Provision of VicRoads agency at Mortlake Office Liaison with various Government departments, proposed energy project, dairy industry and timber industry personnel Responding to infrastructure requests and complaints Memberships include Timber Towns Victoria 	515,540 (485,960) 29,850

Service	Description	Expenses (Income) Net Cost \$
Engineering Design & Contract Management This service undertakes design and planning for various works within Council's capital works program including roads, footpaths, bridges, drainage and waterways infrastructure. This service also undertakes contract management and supervision of various works within Council's programs and provides specialist advice to other Council service units who are letting contracts.	<ul style="list-style-type: none"> • Project management including programming of roads, road seals, bridges and footpaths • Maintaining the contract and quotation system for the entire organisation • Contract management including preparation of service specifications for majority of infrastructure projects and for other areas of Council as required • Management of the Mount Shadwell Quarry including the ongoing implementation of all recommendations of the quarry business plan • Grant application and administration for various projects, including Roads to Recovery and Flood Recovery as they become available • Work with proponents associated with Windfarm developments to ensure appropriate road design/construction issues • Assist all departments across the organisation with all engineering and infrastructure related works • Deal with enquiries, issue permits and advice on vehicle crossovers, b-double higher mass, works in road reserve, cattle underpasses, legal point of discharge, utility requests, signage, street lighting, bus routes, dial before you dig, traffic counts and miscellaneous customer requests 	888,877 - 888,877
Parks and Amenities This service involves the management of parkland areas, including other areas of environmental significance, and also provides management of all parks and gardens and infrastructure maintenance. Ensures the Shire's public toilets are kept clean to agreed standards and usable at all times. Undertakes maintenance of Council's footpath assets in an integrated and prioritised manner in order to optimise their strategic value and service potential.	<ul style="list-style-type: none"> • Lawn, gardens and tree maintenance at 28 township sites • Site preparation/maintenance prior for local festivals/activities • Cleaning and maintenance of 20 Public Toilets • Cleaning and maintenance of 19 BBQ's • Maintenance of 9 Playgrounds • Clearing of street bins in 15 townships • Port Fairy Folk Festival, provision and placing of bins, barriers, toilet cleaning, bin clearing and street/footpath sweeping • Operation of Street Lights 	2,899,884 - 2,899,884

Service	Description	Expenses (Income) Net Cost \$
Quarry Operations This is one of Council's business enterprises and manages the operations of the Mount Shadwell Quarry at Mortlake providing a range of scoria materials to customers. The enterprise returns a 26% of gross sales dividend to Council's general revenue.	<ul style="list-style-type: none"> • Winning and screening of scoria • Feeding and operating crusher making scoria limestone mix and aggregates • Stockpiling – moving products to stockpiles away from production area • Loading trucks from stockpiles • Delivery to clients of small quantities of material • Pit maintenance to ensure weed free and tidy quarry • Quarry Management and supervision • Crusher maintenance • Plant maintenance • Quarry dividend to Council of \$399,980 • Truck, Water Truck and Ute maintenance • Weighbridge maintenance 	1,481,731 (1,700,000) -218,169

Service	Description	Expenses (Income) Net Cost \$
Asset Management This service prepares long term asset management programs for Council's property assets in an integrated and prioritised manner in order to optimise their strategic value and service potential. These are all non-road related assets and include municipal buildings, pavilions and other community buildings. The service ensures that buildings are to a standard specified by Council with advice from the functional manager of the facility. In addition the service is responsible for the coordination, management and strategic planning for Council's building, land and property leases and licenses as well as maintaining the GIS service.	<ul style="list-style-type: none"> • Maintain and populate asset registers and Asset Management System, including condition and compliance audits, and risk and maintenance inspections for non-roads assets. • Program and coordinate works for maintenance, renewal and upgrades for assets including playgrounds, buildings, structures and streetscapes, including maintenance on 280 buildings. • Project Management including design input, tender documentation, supervision and contract management for construction of annual capital works program for playgrounds, buildings, streetscapes, and special projects. • Formulate, make application for, administer and report on funding grants for projects under RLCIP, RDV and similar. • Manage GIS including creating, updating, improving, linking to asset management system, of all Councils spatial datasets. All dealings with Geographic Place Names. • Manage all land and dealings including, leases, licences, sales, purchases, adverse possession claims, and road status queries. • Dealing with infrastructure planning referrals including assessment, conditions, certification, and statement of compliance 	1,402,360 (50,000) 1,352,3260

Service	Description	Expenses (Income) Net Cost \$
Local Roads & Streets This service undertakes maintenance programs for Council's civil infrastructure assets in an integrated and prioritised manner in order to optimise their strategic value and service potential, minimising risk to the community and meeting their expectations. These include roads, laneways, car parks and foot/bike paths, bridges, culverts, stormwater drainage. This service also competes for external works in the marketplace. Also included are works supervision and management and provision of works depots and stores. As well as, purchases and maintenance of Council vehicles, plant and equipment to meet functionality and safety needs and to maximise the performance and minimise operational cost of the fleet.	<ul style="list-style-type: none"> • Maintenance of approximately 1700km of local sealed road network, including pothole patching, shoulder sheeting, culvert maintenance, vegetation removal, major patching, bridge maintenance and verge slashing. • Maintenance of approximately 1100km of unsealed road network including pavement grading, pavement sheeting, drain cleaning, verge slashing, bridge maintenance, vegetation clearing. • Maintenance of approximately 240 Bridges and Culverts • Bid for and carry out private works • Provision and maintenance of 4 works depots. • Supervision and administrative functions for 77 (EFT) staff plus temporary employees as required. • Determine and cost 10-year plant replacement program. • Ensure full cost recovery via plant hire rates. • Maintain major plant, minor plant and sedan/utility holding 	13,307,814 (10,525,182) 2,782,632
Main Road Maintenance This service prepares and conducts maintenance under contract for VicRoads for their arterial road network to specified standards.	<ul style="list-style-type: none"> • Contract for VicRoads maintenance to maintain arterial roads within Moyne Shire 	446,967 (504,187) -57,220

Service	Description	Expenses (Income) Net Cost \$
Youth Services Facilitating the connection of young people of the Shire to their own local community by initiating and implementing projects and/or events that are of benefit to the whole community. This service encourages the participation of young people in all facets of community life thus promoting young people as integral members of the community.	<ul style="list-style-type: none"> Increased participation of young people in the life of their local communities Development of responsive and supportive partnerships in order to build community; local service clubs, Vic Police, township progress associations, local government, schools and regional service providers are key stakeholders in the program Moyne Youth Council activities: leadership training, project planning and delivery Youth-lead facilitation of major community activities and events, such as the Youth Forum, FReeZA Events and music festivals Our PlaYce Youth Leadership training program, delivering initiatives that add value to community heritage, recreation and commemoration Local Youth Action Groups, which facilitate projects like Mortlake Rainbow Run and the landscape design for the Tee Tree Lake skate park. 	187,964 (59,500) 128,464
Arts, Culture & Library Services This service provides support of the Shire's varied program of arts and cultural events and activities; plans and develops arts and cultural facilities and infrastructure in conjunction with community groups and develops policies and strategies to facilitate art practice through support of the Regional Arts Development Officer and the Arts & Culture Advisory Committee of Council. This service also provides public library services at Port Fairy, Koroit and Mortlake branches, outreach van service to Peterborough and Nullawarre and community libraries at Hawkesdale and Macarthur.	<ul style="list-style-type: none"> Contribution to Regional Library Provision of operations to isolated sites Macarthur and Hawkesdale. Building operations to Moyne Shire Branch libraries Contribution to Regional Arts Development Officer RADO position Support for Arts and Culture Strategy Support community's artists, not-for-profit groups and organisations to utilise the arts as a way of cultivating connection and wellbeing in the community Assist the community to source and achieve funding for Arts projects 	534,570 (2,000) 532,570

Service	Description	Expenses (Income) Net Cost \$
Recreation & Community Development This service is Council's liaison with groups who operate from Council's sporting reserves and oversees maintenance of the Gardens Oval and Victoria Park Reserve as well as operation of the Southcombe Park Sporting Complex. Works with sporting groups to manage reserves and negotiates License Agreements. Provides community assistance fund, contributions to minor recreation reserves (based on the number of clubs – football, cricket, tennis, netball) and contributions to public halls. This service manages the operation of the Mortlake and Macarthur pools and contributes to the operation of the Hawkesdale pool and the Belfast Aquatic Centre (Port Fairy pool).	<ul style="list-style-type: none"> • Community Assistance Fund • Contribution to 32 minor recreation reserves (based on number of clubs – football, cricket, tennis and netball) • Contribution to 37 public halls • Support for Sport and Recreation Committees • Maintenance of Gardens Oval and Victoria Park Reserves • Contribution to the operating costs of DC Farren Oval Mortlake • Operation of Southcombe Park Sporting Complex • Operation of the Mortlake and Macarthur swimming pools • Contribution to the operation of the Hawkesdale and Port Fairy swimming pool • Provision of community planning support • Provision of rural access program 	2,003,333 (137,198) 1,866,135

Service performance indicators

The following statement provides the results of the prescribed service performance indicators and measures including explanation of material variations.

	Results		
Service/Indicator/Measure	2015	2016	Material Variations
Aquatic Facilities			
Service Standard <i>Health inspections of aquatic facilities</i> Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities	1	1	-
Health and Safety <i>Reportable safety incidents at aquatic facilities</i> Number of WorkSafe reportable aquatic facility safety incidents	0	0	Nil reportable incidents.
Service Cost <i>Cost of indoor aquatic facilities</i> Direct cost of indoor aquatic facilities less income received / Number of visits to indoor aquatic facilities	-	-	Council does not have any indoor aquatic facilities.
Service Cost <i>Cost of outdoor aquatic facilities</i> Direct cost of outdoor aquatic facilities less income received / Number of visits to outdoor aquatic facilities	\$17.10	\$12.86	Increase in attendance numbers has reduced the cost per visit.
Utilisation <i>Utilisation of aquatic facilities</i> Number of visits to aquatic facilities / Municipal population	0.51	0.65	The 2015-2016 attendance numbers have increased because the season experienced 34 days at or above 29-30 degrees Celsius. In 2014-15 the season experienced only 7 days at or above 29-30 degrees Celsius.
Libraries			
Utilisation <i>Library collection usage</i> Number of library collection item loans / Number of library collection items	3.14	3.01	-

	Results		
Service/Indicator/Measure	2015	2016	Material Variations
Standard of library collection <i>Number of library collection items purchased in the last 5 years / Number of library collection items x100</i>	82.89%	76.44%	Corangamite Regional Library Corporation undertook a Library Service Review, December 2015. The recommendation is that CRLC maintain the physical quality of its collection at or above the Victorian average of 66%. The capital expenditure on library collection is being reduced and incorporated into library programming.
Service cost <i>Cost of library service</i> Direct cost of the library service / Number of visits	\$7.35* ¹	\$7.04	-
Participation <i>Active library members</i> Number of active library members / Municipal population x100	10.10%	10.58%	-
Roads			
Satisfaction of use <i>Sealed local road requests</i> Number of sealed local road requests / Kilometres of sealed local roads x100	10.02	8.77	Additional Roads to Recovery funding has enabled Council to improve the sealed road network, resulting in a reduction in complaints.
Condition <i>Sealed local roads below the intervention level</i> Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads x100	97.40%	99.46%	-
Service cost <i>Cost of sealed local road reconstruction</i> Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed	\$42.11* ²	\$41.33	-.
Service Cost <i>Cost of sealed local road resealing</i> Direct cost of sealed local road resealing / Square metres of sealed local roads resealed	\$3.83	\$3.64	Council provides this service in house resulting in a lower cost to deliver due to efficiency of scale

Service/Indicator/Measure	Results		Material Variations
	2015	2016	
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	40	33	The result may be influenced by the deteriorating condition of the arterial network which is managed by the State Government.

*1 In 2015 the figure was reported as \$6.60. This figure has been revised to reflect the correct data.

*2 In 2015 the figure was reported as \$52.64. This figure has been revised to reflect the correct data.

Key Result Area 3 - Sustainable development and planning

Strategic Indicators

The following statement reviews the performance of Council against the Council Plan including results achieved in relation to the strategic indicators included in the Council Plan.

Strategic indicator / Measure	Result	Comments
Community satisfaction rating for "town planning"	53	
Process planning permit applications within the 60 day statutory time limit	77%	A concerted effort is being made to issue planning permits in a timely manner and this is a pleasing result.
Inspection of all food premises within the Shire annually	83%	

Major Initiatives

The following statement reviews the progress of Council in relation to major initiatives identified in the 2015/16 budget.

Initiative	Progress
Port Fairy east beach rock wall refurbishment and erosion mitigation actions (\$75,000 net cost).	Erosion mitigation actions such as rebuilding the dune, planting and sand fencing works completed

Services

The following statement provides information in relation to the services funded in the 2015/16 budget and the persons or sections of the community who are provided the service.

Service	Description	Expenses (Income) Net Cost \$
Sustainable Development Directorate This service provides for the Director and Personal Assistant who are responsible for overall coordination and direction of Directorate involving 12 various services.	<ul style="list-style-type: none"> • Provision of management and administrative support to the Sustainable Development Department • Oversee provision of Environment and Sustainability, Waste Management, Health, Building, Local Laws, Fire Management, Emergency Management, Animal Control, Statutory Planning, Strategic Planning and School Crossings. • Provision of administrative staff to support services provided by the Directorate • Provides for legal advice and specialist consultant advice 	642,014 (-) 642,014
Building Services This service provides statutory building services to the Council community including processing of building permits, emergency management responsibilities, fire safety inspections, audits of swimming pool barriers and investigations of complaints and illegal works.	<ul style="list-style-type: none"> • Building inspections at progress stages including stump hole, footing, slab, frame and final stage • Pool inspections • Essential safety measure inspections • Temporary structure inspections • Notice inspections (illegal work) 	226,716 (33,050) 193,666
Health Services This service protects the community's health and well-being by coordinating food safety support programs, Tobacco Act activities and infectious diseases control. The service also works to rectify any public health concerns relating to unreasonable noise emissions, housing standards and pest controls. The unit undertakes some health education initiatives as well as supervising and advising on septic tank systems.	<ul style="list-style-type: none"> • Registration of food and health premises, caravan parks and accommodation houses • Issue permits for installation and use of septic tanks • Implementation of the waste water management plan • Infectious disease control • Environmental health nuisance control • Respond to complaints and enquires on public health issues • Food surveillance and sampling • Monitoring Food Safety Plan • Tobacco legislation requirements 	286,507 (93,500) 193,007

Service	Description	Expenses (Income) Net Cost \$
Local Laws and Animal Control This service facilitates the smooth flow of traffic and parking in Port Fairy through the provision of safe, orderly and equitable parking enforcement and education. It also provides education, regulation and enforcement of the General Local Law and relevant State legislation and administers Council local laws including the issue of permits for grazing, droving and stock crossings. This service also provides services including a cat trapping program, a dog and cat collection service, a pound service, a registration and administration service, an after-hours service and an emergency service. Also implements the provisions of the Domestic Animals Act.	<ul style="list-style-type: none"> • Administrating Council Local Laws • Issuing and enforcement of permits for grazing, droving stock crossings and activities on Council land. • Management of infringement notices including court proceedings • Responding to complaints related to animals including dogs and wandering stock • Implement provisions of the Domestic Animals Act • Issuing of animal registrations (4,500 per annum) • Supervision of safe school crossing points at Koroit, Mortlake and Port Fairy 	637,056 (160,000) 477,056
Emergency Management This service meets Council's obligations under the Emergency Management Act and develops and maintains the Municipal Emergency Management Plan and Emergency Management Committee and works with other agencies to prepare for, respond to, and recover from emergencies. This service also manages fire prevention services and State Emergency Services contributions, including support for fire brigades, fire spotting services at Mt Rouse and Mt Warrnambool and maintenance of emergency fire equipment	<ul style="list-style-type: none"> • Emergency Management Act obligations • Municipal Emergency Management Plan • Fire prevention services and State Emergency Contributions • Support of fire brigades • Fire spotting services at Mt Rouse and Mt Warrnambool • Maintenance of emergency fire equipment 	311,100 (88,500) 222,600
Environmental Management This service promotes environmentally sustainable development principles, coordinates and implements environmental projects and works with other services to improve Council's environmental performance.	<ul style="list-style-type: none"> • Council reserves - management and maintenance • Weed management on Council managed land (including roadsides) • East Beach coastal engineering studies and associated works • Sustainability initiatives • Policy and strategy development • Referral responses to internal and external information requests • Provision of advice and support to the public and community groups • Lobbying, advocacy, promotion and education regarding sustainable practices 	534,015 (63,347) 470,668

Service	Description	Expenses (Income) Net Cost \$
Waste Management This service provides kerbside rubbish, recyclable materials and green waste from residential and commercial properties in the designated collection districts. The service also manages the waste transfer stations and landfills throughout the Shire	<ul style="list-style-type: none"> • Manage the Shire's residential and commercial kerbside collections • Manage the Shire's waste transfer stations and landfill. • Oversee a range of waste resource recovery services • Partner with Regional Waste Reduction Group to implement regional waste reduction programs. • Maintain and monitor the Shire's closed landfills. • Promotion and education on sustainable waste management practices 	2,610,086 (3,044,800) -434,714
Statutory & Strategic Planning This service maintains Council's role under the Planning and Environment Act 1987 as a Responsible Authority, including dealing with planning permit applications and enforcement of the Shire Planning Scheme. Provides advisory service to residents and developers in regards to heritage matters in the built environment. This service also provides strategic planning and economic development functions including policy and scheme development and review, as well as liaison with major project developers	<ul style="list-style-type: none"> • Development Approvals, permit application decisions, planning applications and subdivision applications. • Enforcement of planning scheme • Developer and community education. • Advise Council in relation to its role as Responsible Authority • Forward planning policies and programs, • VCAT Hearings • Provision of Heritage Advisory Service Forward planning policies and programs, • Major development proposals • Amendments to the planning scheme • Developing and implementing sustainable economic development programs for the Moyne Shire Council that supports local enterprise and employment 	1,418,993 (178,000) 1,240,993

Service performance indicators

The following statement provides the results of the prescribed service performance indicators and measures including explanation of material variations.

	Results		
Service/Indicator/Measure	2015	2016	Material Variations
Animal Management			
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	1	-
Service standard <i>Animals reclaimed</i> Number of animals reclaimed / Number of animals collected x100	81.28%	72.24%	Majority of stray animals are returned to owners without need to impound. Of the animals that are impounded, most are collected by their owner.
Service cost <i>Cost of animal management service</i> Direct cost of the animal management service / Number of registered animals	\$38.65	\$38.58	-
Health and safety <i>Animal management prosecutions</i> Number of successful animal management prosecutions	None	None	Nil animal prosecutions in 2014-15 and 2015-16.
Food Safety			
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	1	2	Council responds to all food complaints in a timely manner and within councils expected time frames.
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	70.27%	78.95%	Council has undertaken a program to increase its food safety assessments.

	Results		
Service/Indicator/Measure	2015	2016	Material Variations
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	\$459.11	\$483.85	-
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	64.71%	62.50%	-
Statutory Planning			
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	73	53	A concerted effort has been made to issue planning permits in a timely manner.
Service standard <i>Planning applications decided within 60 days</i> Number of planning application decisions made within 60 days / Number of planning application decisions made x100	69.49%	80.89%	A concerted effort has been made to issue planning permits in a timely manner.
Service cost <i>Cost of statutory planning service</i> Direct cost of the statutory planning service / Number of planning applications received	\$2,063.32*1	\$2,094.05	-
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	50%	50%	-
Waste Collection			
Satisfaction <i>Kerbside bin collection requests</i> Number of kerbside garbage and recycling bin collection requests / Number of kerbside bin collection households x1000	38.30*2	37.79	-

Service/Indicator/Measure	Results		Material Variations
	2015	2016	
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	2.17	2.15	-
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	\$145.28	\$149.71	Council's service cost is impacted by the significant area of collection and transport distance to landfill.
Service cost <i>Cost of kerbside recyclables collection service</i> Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins	\$40.46	\$38.95	-
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	59.54%	58.72%	-

*1 In 2015 the cost was reported as \$2,003.19. This figure has been revised to reflect the correct data.

*2 In 2015 the figure was reported as 21.51. This figure has been revised to reflect the correct data.

Key Result Area 4 - Community and Corporate Support

Strategic Indicators

The following statement reviews the performance of Council against the Council Plan including results achieved in relation to the strategic indicators included in the Council Plan.

Strategic Indicator / Measure	Result	Comments
Community satisfaction of "community and cultural activities"	69	
Community satisfaction of "elderly support services"	72	
Council's annual financial sustainability risk assessment will remain low	Low	

Major Initiatives

The following statement reviews the progress of Council in relation to major initiatives identified in the 2015/16 budget.

Initiative	Progress
Increase in childcare placements (16 placements per day) at Port Fairy Community Service Centre to better address the childcare waiting list in Port Fairy & surrounding areas (\$170,500 net capital cost)	Completed

Services

The following statement provides information in relation to the services funded in the 2015/16 budget and the persons or sections of the community who are provided the service.

Service	Description	Expenses (Income) Net Cost \$
Community Support This service combines a wide range of programs and services, which provide the opportunity for the community to participate in a variety of cultural, health, education, and leisure activities, which contribute to the general well-being of the community.	<ul style="list-style-type: none"> • Compliance with statutory obligations • Policy review • Oversee financial management • Administrative operation of Directorate • Continuous Improvement • Scholarship coordination • Provision of Australia Day ceremonial activities • Coordination of citizenship ceremonies • Delivery of actions associated with Health and Wellbeing • Promotion of healthy lifestyle and well-being activities 	710,368 (269,500) 440,868
Child Care Services Provide occasional care through Hawkesdale and District Family Services Centre and long day care services at Port Fairy.	<ul style="list-style-type: none"> • Provision of long day care at the Port Fairy Community Services Centre • Provision of occasional child care at Hawkesdale on Mondays, Tuesdays and Thursdays • Provision of occasional child care at Chatsworth on Tuesdays and Thursdays 	1,308,685 (1,069,476) 239,209
Kindergartens & Preschools Group employer for kindergarten centres at Koroit, Merri, Macarthur, Hawkesdale, Port Fairy and Nullawarre and provides support for the pre-school at Mortlake. Support is also provided for pre-school and kinder Committees. Council is the cluster manager.	<ul style="list-style-type: none"> • A universal early childhood program, funded by the State Government on a per capita basis, for children in the year prior to commencing primary school. Children attending kindergarten receive a planned, developmentally appropriate program delivered by a qualified early childhood educator. • Moyne Shire Council is Cluster Manager of the following services: Koroit, Merri, Nullawarre, Macarthur, Hawkesdale • Provision of Kindergarten in Port Fairy at the Port Fairy Community Services Centre. 	1,246,226 (1,035,979) 210,247

Service	Description	Expenses (Income) Net Cost \$
Maternal and Child Health This service conducts sessions at Port Fairy, Koroit, Hawkesdale, Macarthur, Warrnambool, Yambuk and Mortlake providing immunisation advice, guidance and promotion and health care for infants as well as education for their parents.	<ul style="list-style-type: none"> The universal Maternal and Child Health Service (MCH) delivers a free, universally accessible service for all families with children from birth to school age. Through the provision of ten "Key Age and Stage" visits, the Service supports families and their children with an emphasis on parenting, prevention and health promotion, developmental assessment, early detection and referral and social support. The MCH service also provides support to children and families in the provision of additional consultations, telephone support and parenting support groups. The enhanced MCH service responds assertively to the needs of children and families at risk of poor outcomes, in particular where there are multiple risk factors. It provides a more intensive level of support in a variety of settings, such as the family's home, MCH centre or another location within the community. Immunisation services 	467,860 (184,050) 283,810
Aged and Disability Services Provide aged care services including domestic assistance, personal care, respite, garden & property maintenance, meals on wheels, some transport and social support.	<ul style="list-style-type: none"> Home and Community Care (HACC) is a service that is funded primarily by the State Government under the banner of Department of Health. It provides services to maintain residents of the Moyne Shire in their homes for as long as possible. Council provides <ul style="list-style-type: none"> 13,712 hours of homecare, 7,236 hours of personal care, 3,832 hours of respite, 2,420 hours of home & garden maintenance. Community transport and social support. Deliver approximately 12,200 meals across the whole of the shire. In delivering all these services we cover in excess of 165,000 kilometres. 	2,041,865 (1,592,296) 449,569
Aged Support Services This service provides a range of support for senior citizen clubs. Each conducts a program involving recreation, fitness, centre-based meals and social support. This service also provides planned activity groups (PAGs) and respite care for the frail or for those with a disability.	<ul style="list-style-type: none"> High needs clients every Tuesday from 9.30 – 1.30pm Core (lower needs) clients every Thursday from 10.00am – 3.00pm Men's group every second Wednesday from 10.00 – 2.00pm Operation of four Senior Citizen facilities Annual Senior Citizens week activity 	145,166 (71,492) 73,674

Service	Description	Expenses (Income) Net Cost \$
Corporate Business Provides management and administrative support service for the Shire Caravan parks, Port of Port Fairy, Festivals and Tourism.	<ul style="list-style-type: none"> • Management of Council Business • Enterprise staff and contractors • Finance control of unit activities • Prepare funding applications and acquittals • Project management • Port Fairy Aerodrome maintenance • Shire marquee bookings • Event application coordination • Business & Tourism Committee meetings 	309,007 (962,611) -653,604
Caravan Parks Operation and management of caravan parks at Port Fairy Gardens, Southcombe Park, Killarney, Koroit, Mortlake, Peterborough and Yambuk. Also includes operation of Southcombe Lodge. Major caravan parks return a dividend of 33% to general revenue	<ul style="list-style-type: none"> • Port Fairy Gardens, and Southcombe Caravan Parks accommodating approximately 135,000 persons, per annum. • Management of site and cabin bookings • Enforcing compliance with ark conditions of entry • Maintain surrounds (mowing, gardens) • Cleaning of facilities (amenities and camp kitchens) • Project management of park improvements • Minor maintenance of facilities • Management of contracts for the operation of Killarney Beach Camping Reserve, Koroit / Tower Hill Caravan Park, Mortlake Caravan Park, Yambuk Caravan Park and ease of the Great Ocean Road Tourist Park at Peterborough 	3,144,519 (3,212,660) -68,141

Service	Description	Expenses (Income) Net Cost \$
Tourism This service operates the Port Fairy Visitor Information Centre and also undertakes event promotion, souvenir sales and support for local tourism. Also provides support for festivals and administration of the Festivals Support Fund.	Festivals & Events <ul style="list-style-type: none"> Support provided to local community Festivals & Events (\$110,000 festival funding and officer advice and support) Summer Cinema Program - provision of movies at Reardon Theatre / Village Green from Boxing Day to Australia Day Tourism Services <ul style="list-style-type: none"> Operation of the Port Fairy & Region Visitor Information Centre – local tourism advisory service. (30 volunteers) Visitor Information Centre services approx. 70,000 + visitors per annum. Provision of visitor information Promoting events Souvenir sales Promotion & Marketing <ul style="list-style-type: none"> Support for the tourism industry in Moyne (Regional Tourism Board, Victorian Industry Council and in-house tourism marketing services – website promotion & maintenance, tourism newsletters and general tourism promotion of townships and events across the Shire) 	524,389 (43,550) 480,839
Port of Port Fairy This service includes the management of operations and maintenance of the Port of Port Fairy. This includes administration, navigation, vessel berthing, slipways and leisure activities around the port. The Port Board provides direction for the development and operation of the Port.	<ul style="list-style-type: none"> Port administration Navigation aids maintenance Management of berths allocations (14 commercial & 56 recreational) Visiting itinerant boat – berth and amenities facilities Maintain public boat ramp Slipway services Wharf and marina maintenance Training walls maintenance Dredging of the river channel Diesel refuelling facility Port Board meetings Lifeboat Committee meetings 	3,013,374 (2,137,252) 876,122

Service performance indicators

The following statement provides the results of the prescribed service performance indicators and measures including explanation of material variations.

	Results		
Service/Indicator/Measure	2015	2016	Material Variations
Home and Community Care (HACC)			
Timeliness Time taken to commence the HACC service Number of days between the referral of a new client and the commencement of HACC service / Number of new clients who have received a HACC service	-	10.24	Transitional provision: This data was not required to be reported until the financial year beginning 1 July 2015.
Service standard Compliance with Community Care Common Standards Number of Community Care Common Standards expected outcomes met / Number of expected outcomes under the Community Care Common Standards x100	72.22%	72.22%	-
Service cost Cost of domestic care service Cost of the domestic care service / Hours of domestic care service provided	-	\$41.20	Transitional provision: This data was not required to be reported until the financial year beginning 1 July 2015.
Service cost Cost of personal care service Cost of the personal care service / Hours of personal care service provided	-	\$48.44	Transitional provision: This data was not required to be reported until the financial year beginning 1 July 2015.
Service cost Cost of respite care service [Cost of the respite care service / Hours of respite care service provided]	-	\$47.34	Transitional provision: This data was not required to be reported until the financial year beginning 1 July 2015.
Participation Participation in HACC service Number of people that received a HACC service / Municipal target population for HACC services x100	27.75%*	24.30%	Client numbers have decreased due to natural attrition, moved to community aged care packages or residential care.
Participation Participation in HACC service by CALD people Number of CALD people who receive a HACC service / Municipal target population in relation to CALD people for HACC services x100	6.78%	11.29%	Three additional clients receiving service.

	Results		
Service/Indicator/Measure	2015	2016	Material Variations
Maternal and Child Health (MCH)			
Satisfaction <i>Participation in first MCH home visit</i> Number of first MCH home visits / Number of birth notifications received x100	87.83%	-	In 2016 there was an initiative to transition the majority of Victorian councils offering Maternal and Health services to a new database. The database is not expected to provide reliable information until the end of September 2016. Therefore, Council is unable to report this data for the 2015-2016 financial year.
Service standard <i>Infant enrolments in the MCH service</i> Number of infants enrolled in the MCH service (from birth notifications received) / Number of birth notifications received x100	91.01%	-	In 2016 there was an initiative to transition the majority of Victorian councils offering Maternal and Health services to a new database. The database is not expected to provide reliable information until the end of September 2016. Therefore, Council is unable to report this data for the 2015-2016 financial year.
Service cost <i>Cost of the MCH service</i> Cost of the MCH service / Hours worked by MCH nurses	-	\$79.41	Transitional provision: This data was not required to be reported until the financial year beginning 1 July 2015.
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	71.11%	-	In 2016 there was an initiative to transition the majority of Victorian councils offering Maternal and Health services to a new database. The database is not expected to provide reliable information until the end of September 2016. Therefore, Council is unable to report this data for the 2015-2016 financial year.

Service/Indicator/Measure	Results		Material Variations
	2015	2016	
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	62.07%	-	In 2016 there was an initiative to transition the majority of Victorian councils offering Maternal and Health services to a new database. The database is not expected to provide reliable information until the end of September 2016. Therefore, Council is unable to report this data for the 2015-2016 financial year.

* In 2015 the participation was reported as 49.02%. This figure has been revised to reflect the correct data



Governance, Management and other information

Council Meetings

Moyne Shire Council ordinary meetings are held on the fourth Tuesday of each month and alternate between Port Fairy and Mortlake.

In 2015/16 the Council held 15 meetings – 12 ordinary Council meetings and 3 special Council meetings.

Councillor	Ordinary Meetings	Special Meetings	Total
Cr Jim Doukas	12	3	15
Cr Kelvin Goodall	12	3	15
Cr Anthony Keane	12	2	14
Cr Ralph Leutton	12	3	15
Cr Jill Parker	12	3	15
Cr Colin Ryan	12	3	15
Cr Mick Wolfe	12	2	14

Declarations of Interest

Moyne Shire Council is committed to making all decisions impartially and in the best interests of the whole community. It therefore recognises the importance of fully observing the requirements of the Local Government Act in regard to disclosures of interest and conflicts of interest.

Councillors must declare direct and indirect interests in any matter – and the nature of the interest – before a matter is to be discussed, and remove themselves from both the discussion and voting.

Councillors declaring an interest at a Council meeting or special Committee meeting complete a disclosure form which states the type of interest and the nature of the interest. These details are recorded in the minutes of the meeting.

During the year all Councillors are required to submit an “ordinary interest” return in a prescribed form. The returns are kept in a register, which is available for public scrutiny under a process established in the Local Government Act.

Councillor Code of Conduct

The Councillor Code of Conduct sets the standards expected of Councillor behaviour and disclosure, and identifies a process for resolving complaints. There were no complaints made under the Code in 2015/16.

Special Committees of Council (Section 86)

(As of 30 June, 2016)

The Act allows councils to establish one or more special committees consisting of:

- Councillors
- Council staff
- Other persons
- Any combination of the above.

The following table contains a list of special committees established by the council that are in operation and the purpose for which each committee was established.

Special Committee	Councillors	Officers	Other	Purpose
CEO Performance Review Committee	7	0	0	To undertake performance reviews of the Chief Executive Officer
Koroit Theatre Committee of Management	1	0	9	To co-ordinate and control the management of the Koroit Theatre; to act as a liaison advisory, promoting and co-ordinating body for the use and further development of the Koroit Theatre.
Mortlake Recreation Reserve	1	0	2	To control and manage the operation and development of the Mortlake Recreation Reserve.
Nirranda Community Facility	1	0	10	To co-ordinate and control the management of the facility.
Port of Port Fairy Board	2	0	5	To control and manage the operation and development of the Port of Port Fairy.
Southcombe Park Sporting Complex Committee	1	0	4	To control and manage the sports complex.
Victoria Park (Koroit) Committee	1	0	2	To co-ordinate and control the management of the park.

Councillor allowances

In accordance with Section 74 of the Act, councillors are entitled to receive an allowance while performing their duty as a councillor. The Mayor is also entitled to receive a higher allowance.

The State Government sets the upper and lower limits for all allowances paid to councillors and Mayors. Councils are divided into three categories based on the income and population of each council. In this instance Moyne Shire City Council is recognised as a category 1 council.

The following table contains details of current allowances for the mayor and councillors during the year.

Councillors	Allowance \$
Cr Jim Doukas	26,151
Cr Kelvin Goodall	26,151
Cr Anthony Keane	26,151
Cr Ralph Leutton	26,151
Cr Jill Parker	26,151
Cr Colin Ryan (Mayor)	80,916
Cr Mick Wolfe	26,151

Councillor expenses

In accordance with Section 75 of the Act, council is required to reimburse a councillor for expenses incurred whilst performing his or her 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. Council also publishes in its Annual Report the details of the expenses, including reimbursement of expenses for each councillor and member of a council committee paid by the council.

The details of the expenses including reimbursement of expenses for each councillor for the 2015-16 year are set out in the following table

Councillors	CM* \$	IC \$	CT \$	Total \$
Cr Jim Doukas	17,647	737	4,343	22,727
Cr Kelvin Goodall	7,633	709	4,538	12,879
Cr Anthony Keane	3,849	600	643	5,092
Cr Ralph Leutton	4,391	186	4,319	8,897
Cr Jill Parker	11,276	1,150	3,937	16,363
Cr Colin Ryan (Mayor)	14,026	3,015	19,293	36,335
Cr Mick Wolfe	5,671	981	1,249	7,902

*Includes operating cost allocation for the mayoral vehicle

Legend: CM-Car Mileage IC-Information and Communication expenses CT-Conferences and Training expenses

Audits

Internal Audit

The internal audit program, in conjunction with the external audit program, links closely with the Council's Risk Management Policy in aiming to identify areas of risk, assess existing controls and implementing actions to further minimise risk exposure. The internal audit program is determined through consultation with the Audit and Risk Management Committee, senior management and is endorsed by Council. Primarily, an internal audit program is designed to review the areas of highest risk, but consideration is also given to ensure a periodic review of Council processes. Interaction between the Audit and Risk Management Committee, internal audit contractors and external auditors ensures that a comprehensive audit program mitigates all areas of risk.

The current Committee consists of two independent members and two Councillors: The Committee also has in attendance the Chief Executive Officer, three Directors and the Manager of Finance. The Audit and Risk Management Committee has played an important role in monitoring and promoting high standards of corporate governance of the Council. Moyne Shire Council has contracted an internal auditor to conduct scheduled audits every year. The internal audit program focuses on medium to high risk areas of Council operations, and includes internal service delivery. The internal audits identify improvement actions that will improve operational efficiency and maximise service delivery while minimising organisational risk.

External Audit

Council is externally audited by the Victorian Auditor-General. For the 2015/16 year the annual external audit of Council's Financial Statements and Performance Statement was conducted by the Victorian Auditor-General's representative. The external audit management letter and responses are also provided to the Audit and Risk Management Committee.

Governance and Management Checklist

The following are the results 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)	Policy Date of operation of current policy: 18 December 2007
2. Community engagement guidelines (guidelines to assist staff to determine when and how to engage with the community)	Guidelines Date of operation of current guidelines: 18 December 2007
3. Strategic Resources Plan (plan under section 126 of the Local Government Act outlining the financial and non-financial resources required for at least the next 4 financial years)	Adopted in accordance with section 126 of the Act Date of adoption: 28 June 2016
4. Annual budget (plan under section 130 of the Local Government Act setting out the services to be provided and initiatives to be undertaken over the next 12 months and the funding and other resources required)	Adopted in accordance with Section 130 of the Local Government Act Date of adoption: 28 June 2016
5. Asset management plans (plans that set out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years)	Plans Date of operation of current plans: Buildings 1 May 2013 Roads 1 October 2012 Bridges 1 November 2012 Footpaths and Cycleways 1 November 2012 Drainage 1 November 2012 Recreation (playgrounds) 1 March 2012 Recreation (other) 1 May 2012
6. Rating strategy (strategy setting out the rating structure of Council to levy rates and charges)	Strategy Date of operation of current strategy: 28 June 2016
7. Risk policy (policy outlining Council's commitment and approach to minimising the risks to Council's operations)	Policy Date of operation of current policy: 28 June 2012
8. Fraud policy (policy outlining Council's commitment and approach to minimising the risk of fraud)	Policy Date of operation of current policy: 27 February 2014
9. Municipal emergency management plan (plan under section 20 of the Emergency Management Act for emergency prevention, response and recovery)	Prepared and maintained in accordance with section 20 of the Emergency Management Act 1986 Date of preparation: 7 March 2016

Governance and Management Items	Assessment
10. Procurement policy (policy under section 186A of the Local Government Act outlining the matters, practices and procedures that will apply to all purchases of goods, services and works)	Prepared and approved in accordance with section 186A of the Local Government Act Date of approval: 28 June 2016
11. Business continuity plan (plan setting out the actions that will be undertaken to ensure that key services continue to operate in the event of a disaster)	Plan Date of operation of current plan: 30 January 2014
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)	Plan Date of operation of current plan: 1 October 2013
13. Risk management framework (framework outlining Council's approach to managing risks to the Council's operations)	Framework Date of operation of current framework: 28 June 2012
14. Audit Committee (advisory Committee of Council under section 139 of the Local Government Act whose role is to oversee the integrity of a Council's financial reporting, processes to manage risks to the Council's operations and for compliance with applicable legal, ethical, and regulatory requirements)	Established in accordance with Section 139 of the Local Government Act Date of establishment: 30 September 1999
15. Internal audit (independent accounting professionals engaged by the Council to provide analyses and recommendations aimed at improving Council's governance, risk and management controls)	Engaged Date of engagement of current provider: 26 August 2014
16. Performance reporting framework (a set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 131 of the Local Government Act)	Framework Date of operation of current framework: 24 June 2014
17. Council Plan reporting (report reviewing the performance of the Council against the Council Plan, including the results in relation to the strategic indicators, for the first six months of the financial year)	No report Reason for no report: Moyne reports on the Council Plan results in the Annual Report.

Governance and Management Items	Assessment
18. Financial reporting (quarterly statements to Council under section 138 of the Local Government Act comparing budgeted revenue and expenditure with actual revenue and expenditure)	<p>Statements presented to Council in accordance with section 138(1) of the Local Government Act</p> <p>Date statements presented: Monthly Statements: 28 July 2015, 25 August 2015 22 September 2015 27 October 2015 24 November 2015 15 December 2015 27 January 2016 23 February 2016 22 March 2016 26 April 2016 24 May 2016 28 June 2016</p>
19. Risk reporting (six-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies)	<p>Reports</p> <p>Date of reports: Quarterly: 19 August 2015 18 November 2015 16 March 2016</p>
20. Performance reporting (six-monthly reports of indicators measuring the results against financial and non-financial performance, including performance indicators referred to in section 131 of the Local Government Act)	<p>No Reports</p> <p>Reason for no reports: Full year results are reported in Council Annual Report.</p>
21. Annual report (annual report under sections 131, 132 and 133 of the Local Government Act to the community containing a report of operations and audited financial and performance statements)	<p>Considered at a meeting of Council in accordance with section 134 of the Local Government Act</p> <p>Date of consideration: 27 October 2015</p>
22. Councillor Code of Conduct (Code under section 76C of the Local Government Act setting out the conduct principles and the dispute resolution processes to be followed by Councillors)	<p>Reviewed in accordance with section 76C of the Local Government Act</p> <p>Date reviewed: 28 June 2016</p>
23. Delegations (a document setting out the powers, duties and functions Council and the Chief Executive Officer that have been delegated to members of staff)	<p>Reviewed in accordance with section 98(6) of the Local Government Act</p> <p>Date of review: 24 May 2016</p>
24. Meeting procedures (a local law governing the conduct of meetings of Council and special Committees)	<p>Meeting procedures local law made In accordance with section 91(1) of the Act</p> <p>Date local law made: 27 September 2011</p>

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



David Madden

Chief Executive Officer

Date: 13/9/2016



Cr Colin Ryan

Mayor

Date: 13/9/2016

Statutory information

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

Information Available for Public Inspection

In accordance with regulation 12 of the Local Government (General) Regulations 2015 the following are prescribed documents that are available for public inspection or copies of the documents can be obtained for the purposes of section 222 of the Act at Moyne Shire Offices, Princes Street, Port Fairy:

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

Freedom of Information Requests

The Freedom of Information Act 1982 provides the opportunity for public access to Council documents, subject to various exemptions and exceptions. The Act establishes a legally enforceable right for the community to access information in document form held by the Council.

Moyne Shire Council received two valid Freedom of Information applications during 2015/16. One was withdrawn and for the other, the documents were released outside the Act.

Requests for access to information under Freedom of Information are lodged with the Council's Freedom of Information Officer. Publications under Sections 7 and 8 of the Freedom of Information Act are available to the public and can be obtained by contacting the Freedom of Information Officer.

Protected Disclosure

Moyne Shire Council is committed to the aims and objectives of the Protected Disclosure Act 2012. It recognises the value of transparency and accountability in its administrative and management practices, and supports the making of disclosures that reveal improper conduct. It does not tolerate improper conduct by the organisation, its employees, officers, or Councillors, nor the taking of reprisals against those who come forward to disclose such conduct.

Moyne Shire Council will take all reasonable steps to protect people who make such disclosures from any detrimental action in reprisal for making the disclosure. It will also afford natural justice to the person or body who is the subject of the disclosure.

Best Value

The Local Government Act 1989 requires Councils to comply with six Best Value principles and to report to the community at least once a year on how they have achieved this.

These principles are relate to:

- Quality and cost standards.
- Responsiveness to community needs.
- Accessibility.
- Continuous improvement.
- Community consultation.
- Reporting to the community.

Moyne Shire Council has embraced all of these principles by incorporating them into its management planning process to ensure it provides the services that best reflect the needs of our community.

Carers Recognition

In accordance with the Carers Recognition Act 2012, Council is required to report annually on its care measurement obligations under Section 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.

The 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:

- Induction and training programs for staff working in Aged and Disability Services
- Induction and training programs for staff working in front-line positions with the general community
- Induction and training programs for volunteers working directly with the community.

Council has taken all practicable measures to review and modify policies, procedures and supports to include recognition of the carer relationship and has provided the following additional activities and resources to recognise the care relationship:

- recognising carers during National Carers Week.

Contracts

During the year Moyne Shire Council did not enter into any contracts valued at \$150,000 or more for services or \$200,000 or more for works or more of a kind specified in section 186(5)(a) and (c) of the Act. It also did not enter into any other contracts valued at \$150,000 or more for goods or services or \$200,000 or more for works without engaging in a competitive process.

Disability Action Plan

In accordance with section 38 of the Disability Act 2006, the Council must report on the implementation of the Disability Action Plan in its annual report.

Council has prepared a Disability Action Plan and implemented the following actions:

- Promoted and provided Disability Awareness Training for all staff members
- Promote events such as One & All Inclusive Events

Domestic Animal Management Plan

An annual review of the Moyne Domestic Animal Management Plan 2013 (DAMP) has been conducted as required by the Domestic Animals Act 1994. There are no significant amendments required to be made to the current DAMP.

Officers are continually developing their skills and knowledge in relation to domestic animals and have attended training sessions offered by Department of Environment, Land, Water and Planning in relation to new legislative changes in regards to Restricted Breed Dogs. Liaison and joint training with neighbouring Councils has also continued to occur.

Identification and registration activities outlined in the DAMP are being followed and officers are promoting that registered animals found at large and not causing a nuisance are given a free ride home.

Registration and identification of pets remains a priority and Council will continue to reward owners of registered pets, while applying various strategies to encourage the registration of unregistered pets. The aim is to enhance the identification of domestic animals in the municipality.

In the event that a stray dog or cat is found wandering and is not microchipped and registered and is impounded at the RSPCA it will be micro-chipped and registered before being released to their owner.

Eight Domestic Animal Businesses in the municipality are all registered and conform to the provisions of the Domestic Animals Act 1994.

Food Act Ministerial Directions

In accordance with section 7E of the Food Act 1984, Council is required to publish a summary of any Ministerial Directions received during the financial year in its annual report.

No such Ministerial Directions were received by Council during the financial year.

Road Management Act Ministerial Direction

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



Performance Statements

Performance Statement

For the year ended 30 June 2016

Moyne Shire is located in Victoria's South West, 250 kilometres from Melbourne on the Great South Coast. The municipality stretches from the Great Ocean Road in the south to the pastoral area of Mortlake in the north.

Moyne takes its name from a place in Ireland or from an Aboriginal word meaning "covered with leaves or ferny hole". Moyne Shire is characterised by agriculture, fresh seafood, manufacturing and a healthy tourism industry. The dairy industry is the dominant industry but sheep production and cereal crops are growing in size. Manufacturing, retail and education are other important sectors.

Sustainable Capacity Indicators

For the year ended 30 June 2016

<i>Indicator/measure</i>	Results 2015	Results 2016	Material Variations and Comments
Population			
<i>Expenses per head of municipal population</i> [Total expenses / Municipal population]	\$2,534.39	\$2,585.80	
<i>Infrastructure per head of municipal population</i> [Value of infrastructure / Municipal population]	\$23,796.99	\$24,359.97	
<i>Population density per length of road</i> [Municipal population / Kilometres of local roads]	5.96	5.91	
Own-source revenue			
<i>Own-source revenue per head of municipal population</i> [Own-source revenue / Municipal population]	\$1,737.33	\$1,833.38	
Recurrent grants			
<i>Recurrent grants per head of municipal population</i> [Recurrent grants / Municipal population]	\$1,035.36	\$749.77	Council received 50% of 2015-16 Victorian Grants Commission grant allocation (\$3.7 million) in 2014-15 .
Disadvantage			
<i>Relative Socio-Economic Disadvantage</i> [Index of Relative Socio-Economic Disadvantage by decile]	7.00	7.00	

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 in paragraphs (a) and (b)

"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*

"population" means the resident population estimated by council

"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 (Catalogue Number 2033.0.55.001) of SEIFA

"SEIFA" means the Socio-Economic Indexes for Areas published from time to time by the Australian Bureau of Statistics on its Internet website

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

Service Performance Indicators

For the year ended 30 June 2016

Service/indicator/measure	2015	2016	Material Variations and Comments
Aquatic Facilities			
Utilisation <i>Utilisation of aquatic facilities</i> [Number of visits to aquatic facilities / Municipal population]	0.51	0.65	The 2015-2016 attendance numbers have increased because the season experienced 34 days at or above 29-30 degrees Celsius. In 2014-15 the season experienced only 7 days at or above 29-30 degrees Celsius.
Animal Management			
Health and safety <i>Animal management prosecutions</i> [Number of successful animal management prosecutions]	0	0	Nil animal prosecutions in 2014-15 and 2015-16
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	64.71%	62.50%	
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]	59.00	56.00	

Service/indicator/measure	2015	2016	Material Variations and Comments
Home and Community Care (HACC)			
Participation <i>Participation in HACC service</i> [Number of people that received a HACC service / Municipal target population for HACC services] x100	27.75%*	24.30%	Client numbers have decreased due to natural attrition, moved to community aged care packages or residential care.
Participation <i>Participation in HACC service by CALD people</i> [Number of CALD people who receive a HACC service / Municipal target population in relation to CALD people for HACC services] x100	6.78%	11.29%	Three additional clients receiving service.
Libraries			
Participation <i>Active library members</i> [Number of active library members / Municipal population] x100	10.10%	10.58%	
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	71.11%	-	In 2016 there was an initiative to transition the majority of Victorian councils offering Maternal and Health services to a new database. The database is not expected to provide reliable information until the end of September 2016. Therefore, Council is unable to report this data for the 2015-2016 financial year.
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	62.07%	-	In 2016 there was an initiative to transition the majority of Victorian councils offering Maternal and Health services to a new database. The database is not expected to provide reliable information until the end of September 2016. Therefore, Council is unable to report this data for the 2015-2016 financial year.
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]	40.00	33.00	The result may be influenced by the deteriorating condition of the arterial network which is managed by the State Government.

Service/indicator/measure	2015	2016	Material Variations and Comments
Statutory Planning			
Decision making <i>Council planning decisions upheld at VCAT</i> [Number of VCAT decisions that did not set aside council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100	50.00%	50.00%	
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	59.54%	58.72%	

* In 2015 the participation was reported as 49.02%. This figure has been revised to reflect the correct data

Definitions

"Aboriginal child" means a child who is an Aboriginal person

"Aboriginal person" has the same meaning as in the Aboriginal Heritage Act 2006

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

"annual report" means an annual report prepared by a council under sections 131, 132 and 133 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

"Community Care Common Standards" means the Community Care Common Standards for the delivery of HACC services, published from time to time by the Commonwealth

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

"food premises" has the same meaning as in the *Food Act 1984*

"HACC program" means the Home and Community Care program established under the Agreement entered into for the purpose of the Home and Community Care Act 1985 of the Commonwealth

"HACC service" means home help, personal care or community respite provided under the HACC program

"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

"target population" has the same meaning as in the Agreement entered into for the purposes of the Home and Community Care Act 1985 of the Commonwealth

"WorkSafe reportable aquatic facility safety incident" means an incident relating to a council aquatic facility that is required to be notified to the Victorian WorkCover Authority under Part 5 of the *Occupational Health and Safety Act 2004*.

Financial Performance Indicators

For the year ended 30 June 2016

			Forecasts				
Dimension/ <i>indicator/measure</i>	2015	2016	2017	2018	2019	2020	Material Variations and Comments
Efficiency							
Revenue level <i>Average residential rate per residential property assessment</i> [Residential rate revenue / Number of residential property assessments]	\$1,386.31	\$1,469.40	\$1,487.15	\$1,506.74	\$1,526.77	\$1,547.27	
Expenditure level <i>Expenses per property assessment</i> [Total expenses / Number of property assessments]	\$3,486.11	\$3,508.19	\$3,708.98	\$3,556.09	\$3,519.66	\$3,533.15	
Workforce turnover <i>Resignations and terminations compared to average staff</i> [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100	10.58%	8.36%	10.00%	10.00%	10.00%	10.00%	
Liquidity							
Working capital <i>Current assets compared to current liabilities</i> [Current assets / Current liabilities] x100	186.56%	162.46%	111.75%	105.40%	100.72%	102.11%	Council received 50% of 2015-16 Victorian Grants Commission grant allocation (\$3.7 million) in 2014-15.

Dimension/ <i>indicator/measure</i>	Forecasts						Material Variations and Comments
	2015	2016	2017	2018	2019	2020	
Unrestricted cash <i>Unrestricted cash compared to current liabilities</i> [Unrestricted cash / Current liabilities] x100	101.97%*	93.82%	68.49%	63.05%	59.02%	59.67%	
Obligations							
Asset renewal <i>Asset renewal compared to depreciation</i> [Asset renewal expense / Asset depreciation] x100	99.30%	106.80%	109.26%	94.40%	93.87%	92.56%	
Loans and borrowings <i>Loans and borrowings compared to rates</i> [Interest bearing loans and borrowings / Rate revenue] x100	15.29%	11.60%	8.54%	6.26%	3.74%	1.16%	Outstanding borrowings reducing in line with loan repayment schedule.
<i>Loans and borrowings repayments compared to rates</i> [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100	4.28%	3.53%	3.34%	2.78%	2.73%	2.69%	Loan repayments decreasing in line with loan repayment schedule.
Indebtedness <i>Non-current liabilities compared to own source revenue</i> [Non-current liabilities / Own source revenue] x100	7%	6.99%	7.29%	5.62%	3.82%	1.87%	

	Forecasts						
Dimension/ <i>indicator/measure</i>	2015	2016	2017	2018	2019	2020	Material Variations and Comments
Operating position							
Adjusted underlying result <i>Adjusted underlying surplus (or deficit)</i> [Adjusted underlying surplus (deficit)/ Adjusted underlying revenue] x100	10%	0.34%	6.95%	-1.71%	-0.72%	-0.64%	Council received 50% of 2015-16 Victorian Grants Commission grant allocation (\$3.7 million) in 2014-15 .
Stability							
Rates concentration <i>Rates compared to adjusted underlying revenue</i> [Rate revenue / Adjusted underlying revenue] x100	41%	47.84%	43.23%	48.60%	48.93%	49.06%	Council received 50% of 2015-16 Victorian Grants Commission grant allocation (\$3.7 million) in 2014-15 .
Rates effort <i>Rates compared to property values</i> [Rate revenue / Capital improved value of rateable properties in the municipality] x100	0.32%	0.34%	0.34%	0.35%	0.35%	0.35%	

* In 2015 unrestricted cash was reported as 51.95% This figure has been revised to reflect the correct data

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 in paragraphs (a) and (b)

"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

"population "means the resident population estimated by council

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

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

"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

For the year ended 30 June 2016

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

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

The performance statement presents the actual results for the current year 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 2014 requires explanation of any material variations in the results contained in the performance statement. Council has adopted materiality thresholds relevant to each indicator and measure and explanations have not been provided for variations below the materiality thresholds unless the variance is considered to be material because of its nature.

The forecast figures included in the performance statement are those adopted by council in its strategic resource plan on 28 June 2016 and which forms part of the council plan. The strategic resource plan includes estimates based on key assumptions about the future that were relevant at the time of adoption and aimed at achieving sustainability over the long term. Detailed information on the actual financial results is contained in the General Purpose Financial Statements. The strategic resource plan can be obtained by contacting council.

Certification of the performance statement

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



Craig Ralston (Bhus, CPA)
Principal Accounting Officer
Dated: 13 September 2016

In our opinion, the accompanying performance statement of the Moyne Shire Council for the year ended 30 June 2016 presents fairly the results of council's performance in accordance with the Local Government Act 1989 and the Local Government (Planning and Reporting) Regulations 2014.

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

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

We have been authorised by the council and by the Local Government (Planning and Reporting) Regulations 2014 to certify this performance statement in its final form.



Colin Ryan
Councillor
Dated: 13 September 2016



Ralph Leutton
Councillor
Dated: 13 September 2016



David Madden
Chief Executive Officer
Dated: 13 September 2016

INDEPENDENT AUDITOR'S REPORT

To the Councillors, Moyne Shire Council

The Performance Statement

I have audited the accompanying performance statement for the year ended 30 June 2016 of the Moyne Shire Council which comprises the statement, the related notes and the certification of the performance statement.

The Councillors' Responsibility for the Performance Statement

The Councillors of the Moyne Shire Council are responsible for the preparation and fair presentation of the performance statement in accordance with the *Local Government Act 1989* and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the performance statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

As required by the *Local Government Act 1989*, my responsibility is to express an opinion on the performance statement based on the audit, which has been conducted in accordance with Australian Auditing Standards. Those standards require compliance with relevant ethical requirements relating to audit engagements and that the audit be planned and performed to obtain reasonable assurance about whether the performance statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the performance statement. The audit procedures selected depend on judgement, including the assessment of the risks of material misstatement of the performance statement, whether due to fraud or error. In making those risk assessments, consideration is given to the internal control relevant to the entity's preparation and fair presentation of the performance statement 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 entity's internal control. An audit also includes evaluating the overall presentation of the performance statement.

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

Independent Auditor's Report (continued)

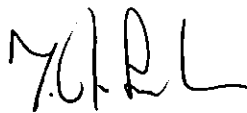
Independence

The Auditor-General's independence is established by the *Constitution Act 1975*. The Auditor-General is not subject to direction by any person about the way in which his powers and responsibilities are to be exercised. In conducting the audit, I and my staff and delegates complied with all applicable independence requirements of the Australian accounting profession.

Auditor's Opinion

In my opinion, the performance statement of the Moyne Shire Council in respect of the 30 June 2016 financial year presents fairly, in all material respects, in accordance with the *Local Government Act 1989*.

MELBOURNE
15 September 2016


Dr Peter Frost
Acting Auditor-General



Financial Report

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Comprehensive Income Statement For the Year Ended 30 June 2016

	Note	2016 \$'000	2015 \$'000
Income			
Rates and charges	3	20,146	18,949
Statutory fees, fines and user fees	4	9,072	9,085
Grants - operating	5(a)	12,168	16,922
Grants - capital	5(b)	1,338	3,332
Contributions - monetary	6(a)	671	467
Contributions - non-monetary	6(b)	279	4,619
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	7	62	(4)
Share of net profits/(losses) of associates and joint ventures	13	26	(97)
Other income	8	448	462
Total income		44,210	53,734
Expenses			
Employee costs	9	(15,972)	(15,826)
Materials and services	10	(13,344)	(13,052)
Depreciation and amortisation	11	(12,498)	(12,362)
Borrowing costs	12	(151)	(182)
Total expenses		(41,965)	(41,421)
Surplus/(Deficit)		2,245	12,313
Other comprehensive income			
Net asset revaluation increment(decrement)	23	1,110	1,014
Comprehensive result		3,355	13,327

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

**Balance Sheet
As at 30 June 2016**

	Note	2016 \$'000	2015 \$'000
Assets			
Current assets			
Cash and cash equivalents	14(a)	6,371	10,025
Trade and other receivables	15(a)	2,826	2,969
Other financial assets	14(b)	5,000	5,000
Inventories	16	392	488
Other assets	17	521	167
Total current assets		15,110	18,649
Non-current assets			
Trade and other receivables	15(b)	6	15
Investments in associates	13	242	216
Property, infrastructure, plant and equipment	18	442,463	436,207
Total non-current assets		442,711	436,438
Total assets		457,821	455,087
Liabilities			
Current liabilities			
Trade and other payables	19	2,450	1,905
Trust funds and deposits	20	700	1,533
Provisions	21	4,700	4,816
Interest-bearing loans and borrowings	22(a)	1,452	1,742
Total current liabilities		9,302	9,996
Non-current liabilities			
Provisions	21	1,194	851
Interest-bearing loans and borrowings	22(b)	885	1,155
Total non-current liabilities		2,079	2,006
Total liabilities		11,381	12,002
Net assets		446,440	443,085
Equity			
Accumulated surplus		210,311	208,874
Reserves	23	236,129	234,211
Total equity		446,440	443,085

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

Statement of Changes in Equity For the Year Ended 30 June 2016

	Note	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2016					
Balance at beginning of the financial year		443,085	208,874	230,120	4,091
Surplus/(Deficit) for the year		2,245	2,245	-	-
Net asset revaluation increment(decrement)	23(a)	1,110	-	1,110	-
Transfers to other reserves	23(b)	-	(864)	-	864
Transfers from other reserves	23(b)	-	56	-	(56)
Balance at end of the financial year		446,440	210,311	231,230	4,899

		Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2015					
Balance at beginning of the financial year		429,758	196,964	229,106	3,688
Surplus/(Deficit) for the year	23(a)	12,313	12,313	-	-
Net asset revaluation increment(decrement)	23(b)	1,014	-	1,014	-
Transfers to other reserves	23(b)	-	(403)	-	403
Balance at end of the financial year		443,085	208,874	230,120	4,091

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

Statement of Cash Flows For the Year Ended 30 June 2016

	Note	2016 Inflows/ (Outflows) \$'000	2015 Inflows/ (Outflows) \$'000
Cash flows from operating activities			
Rates and charges		20,144	18,903
Statutory fees and fines and user fees		8,613	9,852
Grants - operating		12,962	16,922
Grants - capital		1,338	3,332
Contributions - monetary		671	467
Interest received		443	501
Net GST refund/(payment)		1,785	1,649
Materials and services		(18,405)	(15,177)
Employee costs		(13,200)	(15,479)
Net cash provided by (used in) operating activities	24	<u>14,351</u>	<u>20,970</u>
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment	2(b)	(17,729)	(16,497)
Proceeds from sale of property, infrastructure, plant and equipment		426	484
Payments for investments		-	(1,000)
Payment of loans and advances		9	11
Net cash provided by (used in) investing activities		<u>(17,294)</u>	<u>(17,002)</u>
Cash flows from financing activities			
Finance costs		(151)	(182)
Repayment of borrowings		(560)	(629)
Net cash provided by (used in) financing activities		<u>(711)</u>	<u>(810)</u>
Net increase (decrease) in cash and cash equivalents		(3,654)	3,157
Cash and cash equivalents at the beginning of the financial year		10,025	6,868
Cash and cash equivalents at the end of the financial year	14	<u>6,371</u>	<u>10,025</u>
Financing arrangements	25		
Restrictions on cash assets	14		

The above statement of cash flow should be read with the accompanying notes.

**Statement of Capital Works
For the Year Ended 30 June 2016**

	2016 \$'000	2015 \$'000
Property		
Land	37	185
Buildings	1,903	1,489
Total property	<u>1,940</u>	<u>1,674</u>
Plant and equipment		
Plant, machinery and equipment	1,731	1,994
Fixtures, fittings and furniture	50	45
Computers and telecommunications	135	182
Total plant and equipment	<u>1,916</u>	<u>2,221</u>
Infrastructure		
Roads	11,574	9,718
Bridges	582	285
Footpaths and cycleways	343	1,059
Drainage	477	283
Recreational, leisure and community facilities	105	342
Waste management	270	269
Off street car parks	-	160
Other infrastructure	521	486
Total infrastructure	<u>13,872</u>	<u>12,601</u>
Total capital works expenditure	<u>17,728</u>	<u>16,497</u>
Represented by:		
New asset expenditure	1,206	1,006
Asset renewal expenditure	13,348	12,275
Asset expansion expenditure	427	40
Asset upgrade expenditure	2,747	3,176
Total capital works expenditure	<u>17,728</u>	<u>16,497</u>

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

Introduction

The Moyne Shire Council was established by an Order of the Governor in Council on 22 September 1994 and is a body corporate.

The Council's main office is located at Princess Street, Port Fairy.

Statement of compliance

These financial statements are a general purpose financial report that consists of a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows, Statement of Capital Works and notes accompanying these financial statements. The general purpose financial report complies with Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1989*, and the *Local Government (Planning and Reporting) Regulations 2014*.

Note 1 Significant accounting policies

(a) Basis of accounting

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

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

Revisions to accounting estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision. Judgements and assumptions made by management in the application of 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 1 (k))
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to note 1 (l))
- the determination of employee provisions (refer to note 1 (q))
- the determination of landfill provisions (refer to note 1 (r))

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

(b) Changes in accounting policies

There is no change in the accounting policies in 2015-16.

(c) Committees of management

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

(d) Accounting for investments in associates and joint arrangements

Associates

Associates are all entities over which Council 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.

Note 1 Significant accounting policies (cont.)

(e) Revenue recognition

Income is recognised when the Council obtains control of the contribution or the right to receive the contribution, it is probable that the economic benefits comprising the contribution will flow to the Council and the amount of the contribution can be measured reliably.

Rates and Charges

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

Statutory fees and fines

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.

User fees

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

Grants

Grant income is recognised when Council obtains control of the contribution. This is normally obtained upon their receipt (or acquittal) or upon earlier notification that a grant has been secured, and are valued at their fair value at the date of transfer. Where grants or contributions recognised as revenues during the financial year were obtained on condition that they be expended in a particular manner or used over a particular period and those conditions were undischarged at balance date, the unused grant or contribution is disclosed in note 5. The note also discloses the amount of unused grant or contribution from prior years that was expended on Council's operations during the current year.

Contributions

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

Sale of property, infrastructure, plant and equipment

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

Interest

Interest is recognised as it is earned.

Other Income

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

(f) Fair value measurement

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

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

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

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

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

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

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

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

Note 1 Significant accounting policies (cont.)

(g) Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits at call, and other highly liquid investments with original maturities of 90 days or less, net of outstanding bank overdrafts.

(h) Trade and other receivables

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

(i) Other financial assets

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

(j) Inventories

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

All other inventories, including land held for sale, are measured at the lower of cost and net realisable value. Where inventories are acquired for no cost or nominal consideration, they are measured at current replacement cost at the date of acquisition.

(k) Recognition and measurement of property, plant and equipment, infrastructure, intangibles

Acquisition

The purchase method of accounting is used for all acquisitions of assets, being the fair value of assets provided as consideration at the date of acquisition plus any incidental costs attributable to the acquisition. Fair value is the amount for which the asset could be exchanged between knowledgeable willing parties in an arm's length transaction.

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

In accordance with Council's policy, the threshold limits detailed in Note 1 (l) have applied when recognising assets within an applicable asset class and unless otherwise stated are consistent with the prior year.

Revaluation

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

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use on an asset result in changes to the permissible or practical highest and best use of the asset. Further details regarding the fair value hierarchy are disclosed at Note 18, Property, infrastructure, plant and equipment, and infrastructure.

In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis ranging from 2 to 5 years. The valuation is performed either by experienced council officers or independent experts.

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.

Land under roads

Land under roads acquired after 30 June 2008 are brought to account using Fair Value. Council does not recognise land under roads that it controlled prior to that period in its financial report.

Note 1 Significant accounting policies (cont.)

(l) Depreciation and amortisation of property, infrastructure, plant and equipment and intangibles

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

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

Road earthworks are not depreciated on the basis that they are assessed as not having a limited useful life. Straight line depreciation is charged based on the residual useful life as determined each year.

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

Asset recognition thresholds and depreciation periods

	Depreciation Period Years	Threshold Limit \$'000
Property		
land	-	2
Buildings		
buildings	25-120	2
Plant and Equipment		
plant, machinery and equipment	2-20	2
fixtures, fittings and furniture	3-10	2
Infrastructure		
road pavements	50-80	5
road seals	10-15	5
bridges	30-110	5
footpaths	10-50	5
drainage pits	70	5
drainage pipes	120	5
recreational, leisure and community facilities	10-50	5
waste management	7-50	5
parks, open space and streetscapes	30-40	2
other structures	33-50	5

(m) Repairs and maintenance

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

(n) Impairment of assets

At each reporting date, the Council reviews the carrying value of its assets to determine whether there is any indication that these assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell 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.

(o) Trust funds and deposits

Amounts received as deposits and retention amounts controlled by Council are recognised as trust funds until they are returned, transferred in accordance with the purpose of the receipt, or forfeited (refer to Note 20).

Note 1 Significant accounting policies (cont.)

(p) Borrowings

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

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

Borrowing costs

Borrowing costs are recognised as an expense in the period in which they are incurred, except where they are capitalised as part of a qualifying asset constructed by Council. Except where specific borrowings are obtained for the purpose of specific asset acquisition, the weighted average interest rate applicable to borrowings at balance date, excluding borrowings associated with superannuation, is used to determine the borrowing costs to be capitalised.

Borrowing costs include interest on bank overdrafts, interest on borrowings, and finance lease charges.

(q) Employee costs and benefits

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

Wages and salaries and annual leave

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

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

Long service leave

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

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

The components of this current liability are measured at :

- present value - component that is not expected to be wholly settled within 12 months.
- nominal value - component that is expected to be wholly settled within 12 months.

Classification of employee costs

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

This non-current LSL liability is measured at present value.

(r) Landfill rehabilitation provision

Council is obligated to restore Badhams Lane landfill to a particular standard. The forecast life of the site is based on current estimates of remaining capacity and the forecast rate of infill. The provision for landfill restoration has been calculated based on the present value of the expected cost of works to be undertaken.

The expected cost of works has been estimated based on current understanding of work required to reinstate the site to a suitable standard. Accordingly, the estimation of the provision required is dependent on the accuracy of the forecast timing of the work, work required and related costs.

(s) Leases

Operating leases

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

Note 1 Significant accounting policies (cont.)

(t) Goods and Services Tax (GST)

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

Cash flows are presented in the Statement of Cash flows on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

(u) Financial guarantees

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 Council has other reasons to believe that it is probable that that right will be exercised. Details of guarantees that Council has provided, that are not recognised in the balance sheet are disclosed at Note 29 Contingent Liabilities and Contingent Assets.

(v) Contingent assets and contingent liabilities and commitments

Contingent assets and contingent liabilities are not recognised in the Balance Sheet, but are disclosed by way of a note 29 and, if quantifiable, are measured at nominal value. Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

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

(w) Pending accounting standards

Certain new AAS's have been issued that are not mandatory for the 30 June 2016 reporting period. Council has assessed these pending standards and has identified that no material impact will flow from the application of these standards in future reporting periods.

(x) Rounding

Unless otherwise stated, amounts in the financial report have been rounded to the nearest thousand dollars. Figures in the financial statement may not equate due to rounding.

Note 2 Budget comparison

The budget comparison notes compare Council's financial plan, expressed through its annual budget, with actual performance. The *Local Government (Planning and Reporting) Regulations 2014* requires explanation of any material variances. Council has adopted a materiality threshold of the lower of 10 percent or \$500,000 where further explanation is warranted. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its nature.

The budget figures detailed below are those adopted by Council on 23 June 2015. The Budget was based on assumptions that were relevant at the time of adoption of the Budget. Council sets guidelines and parameters for revenue and expense targets in this budget in order to meet Council's planning and financial performance targets for both the short and long-term. The budget did not reflect any changes to equity resulting from asset revaluations, as their impacts were not considered predictable.

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

a) Income and Expenditure

	Budget 2016 \$'000	Actual 2016 \$'000	Variance 2016 \$'000	Ref
Income				
Rates and charges	20,069	20,146	77	
User fees	9,934	9,072	(862)	1
Grants - operating	13,833	12,168	(1,665)	2
Grants - capital	1,504	1,338	(166)	3
Contributions - monetary	503	671	168	4
Contributions - non monetary	-	279	279	5
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	-	62	62	
Share of net profits/(losses) of associates and joint ventures	-	26	26	
Other income	460	448	(12)	
Total income	46,303	44,210	(2,093)	
Expenses				
Employee costs	(16,430)	(15,972)	458	6
Materials and services	(14,311)	(13,344)	967	
Depreciation and amortisation	(12,737)	(12,498)	239	
Borrowing costs	(152)	(151)	1	
Total expenses	(43,630)	(41,965)	1,665	
Surplus/(deficit) for the year	2,673	2,245	(428)	

(i) Explanation of material variations

Variance Ref	Item	Explanation
1	Private works income less than anticipated including renegotiation of a roads maintenance contract.	
2	Half of the 2015-16 VGC allocation (\$3.7 million) received in advance in 2014-15. Additional Roads to Recovery Funding (\$1.5 million) received in 2015-16 which was not budgeted for.	
3	Application for Nullawarre Streetscape Beautification project grant (\$60,000) was unsuccessful. Council also budgeted \$90,000 for Darlington Speedway toilet replacement which needs to be carried forward to 2016-17.	
4	Council received \$250,000 for Peterborough Meeting/Visitor Building project which was not budgeted for.	
5	Unbudgeted assets contributed by subdivisions.	
6	Private works expenditure reduced in line with less revenue generation as mentioned in point 1 above. In addition, plant operating costs reduced primarily due to reduction in global fuel prices.	

Note 2 Budget comparison (cont)

b) Capital Works

	Budget 2016 \$'000	Actual 2016 \$'000	Variance 2016 \$'000	Ref
Property				
Land	320	37	(283)	1
Buildings	2,108	1,903	(205)	2
Total Property	2,428	1,940	(488)	
Plant and Equipment				
Plant, machinery and equipment	1,764	1,731	(33)	
Fixtures, fittings and furniture	62	50	(12)	
Computers and telecommunications	158	135	(23)	
Total Plant and Equipment	1,984	1,916	(68)	
Infrastructure				
Roads	9,970	11,574	1,604	3
Bridges	1,110	582	(528)	4
Footpaths and cycleways	360	343	(17)	
Drainage	397	477	80	
Recreational, leisure and community facilities	160	105	(55)	
Waste management	145	270	125	5
Other infrastructure	-	521	521	6
Total Infrastructure	12,142	13,872	1,730	
Total Capital Works Expenditure	16,554	17,728	1,174	
Represented by:				
New asset expenditure	900	1,206	306	
Asset renewal expenditure	12,784	13,348	564	
Asset expansion expenditure	478	427	(51)	
Asset upgrade expenditure	2,392	2,747	355	
Total Capital Works Expenditure	16,554	17,728	1,174	

(i) Explanation of material variations

Variance Ref	Item	Explanation
1	Land	SES Land Purchase deferred. Stage 4 of East Beach Rockwall to be carried forward.
2	Buildings	Halls Cluster 3 and Darlington Speedway works to be carried forward.
3	Roads	Additional Roads to Recovery funding allowed for extra works in road rehabilitation that were not in Adopted Budget.
4	Bridges	Works on Tarrone Lane bridge in progress at year end with the balance of the budget to be carried forward.
5	Waste Management	Killarney Transfer Station upgrade carried forward from 2014/15, not in the 2015/16 Adopted Budget.
6	Other Infrastructure	Battery Hill Cannon works and East Beach Rock Wall Stage 3 repairs carried forward from 2014/15, not in the 2015/16 Adopted Budget.

		2016 \$'000	2015 \$'000
Note 3	Rates and charges		
	Council uses Capital Improved Value (CIV) as the basis of valuation of all properties within the municipal district. The CIV of a property is defined under the Valuation of Land Act 1960 as:		
	"...the sum which land, if it were unencumbered by any lease, mortgage or other charge, might be expected to realise at the time of valuation if offered for sale on any reasonable terms and conditions which a genuine seller might in ordinary circumstances be expected to require."		
	The valuation base used to calculate general rates for 2015/2016 was \$5.920 billion (2014-2015 \$5.886 billion). The 2015/2016 rate in the CIV dollar was 0.0023108 (2014-2015, 0.0021815).		
	Residential	4,600	4,308
	Commercial/Industrial	751	705
	Farm/Rural	10,635	9,979
	Supplementary rates and rate adjustments	25	18
	Garbage charge	2,705	2,523
	Revenue in lieu of rates	1,430	1,415
		<u>20,146</u>	<u>18,949</u>
	The date of the latest general revaluation of land for rating purposes within the municipal district was 1 January 2014, and the valuation first applied in the rating year commencing 1 July 2014.		
	The date of the previous general revaluation of land for rating purposes within the municipal district was 1 January 2012, and the valuation first applied to the rating period commencing 1 July 2012.		
Note 4	Statutory fees, fines and user fees		
	<i>Statutory fees, fines and user fees include:</i>		
	Aged & Disability Services Fees	503	634
	Building Fees	42	102
	Caravan Park/Lodge Fees	3,225	3,010
	Corporate Fees and Charges	18	16
	Dog and Cat Charges	117	107
	Health Licences and Fees	91	94
	Childcare / Preschool Fees	880	713
	Port Fees and Charges	134	123
	Private Works	1,057	1,781
	Property Rentals	51	57
	Quarry Fees and Charges	1,881	1,538
	Refuse Operations	296	282
	Regulation Fees and Permits	37	41
	Reimbursements	111	85
	Town Planning Fees & Certificates	153	130
	Other	476	371
		<u>9,072</u>	<u>9,085</u>

		2016 \$'000	2015 \$'000
Note 5	Grants		
	Grants were received in respect of the following :		
	Summary of grants		
	Federally funded grants	5,202	2,102
	State funded grants	8,304	18,152
	Total	13,506	20,253
	(a) Operating grants		
	Commonwealth Government - Roads to recovery	5,202	1,821
	Victoria Grants Commission - unallocated	1,867	5,522
	Victoria Grants Commission - local roads	1,866	5,551
	Aged Care	1,050	1,074
	Port of Port Fairy	551	508
	Community Services	219	-
	Development Approvals	-	500
	Environment	80	62
	Family & Children	1,105	1,144
	Governance	-	30
	Regulatory Services	14	100
	Waste Management	-	80
	Other	214	531
	Total recurrent	12,168	16,922
	(b) Capital grants		
	Environment	30	61
	Parks and Amenities	4	362
	Recreation	-	1,144
	Regulations	-	20
	Family & Children	304	-
	Roads and Streets	130	1,705
	Waste Management	160	40
	Asset Management	450	-
	Bridge Maintenance & Construction	260	-
	Total non-recurrent	1,338	3,332

		2016 \$'000	2015 \$'000
Note 5	Grants (cont.)		
	Unspent grants received on condition that they be spent in a specific manner		
	Balance at start of year	575	229
	Received during the financial year and remained unspent at balance date	123	575
	Received in prior years and spent during the financial year	(97)	(229)
	Balance at year end	<u>601</u>	<u>575</u>
Note 6	(a) Contributions		
	Monetary	671	467
	Non-monetary	<u>279</u>	<u>4,619</u>
		<u>950</u>	<u>5,086</u>
	(b) Contributions of non-monetary assets were received in relation to the following asset classes:		
	Crown Land	-	4,542
	Infrastructure	<u>279</u>	<u>77</u>
		<u>279</u>	<u>4,619</u>
Note 7	Net gain/(loss) on disposal of property, infrastructure, plant and equipment		
	Proceeds of sale	426	484
	Write down value of assets disposed	<u>(364)</u>	<u>(487)</u>
	Total net gain/(loss) on the disposal of property, infrastructure, plant and equipment	<u>62</u>	<u>(4)</u>

		2016 \$'000	2015 \$'000
Note 8	Other income		
	Interest	448	462
		<u>448</u>	<u>462</u>
Note 9	Employee costs		
	Wages and salaries	13,231	12,734
	Annual leave and long service leave	1,274	1,561
	Superannuation	1,129	1,161
	Fringe benefits tax and work cover	338	369
		<u>15,972</u>	<u>15,826</u>
	Superannuation		
	Council made contributions to the following funds:		
	Defined benefit funds		
	Employer contributions to Local Authorities Superannuation Fund (Vision Super)	250	263
		<u>250</u>	<u>263</u>
	Employer contributions payable at reporting date	-	-
	Accumulation funds		
	Employer contributions to Local Authorities Superannuation Fund (Vision Super)	978	962
	Employer contributions - other funds	328	292
		<u>1,306</u>	<u>1,254</u>
	Employer contributions payable at reporting date	-	-
	Refer to Note 28 for further information relating to Council's superannuation obligation.		
Note 10	Materials and services		
	Contract payments	6,987	7,087
	Vehicle Operating Costs	1,920	1,954
	Utilities	890	877
	Insurance	364	430
	Computer & Software Maintenance	568	521
	Donations/Contributions	1,115	1,460
	Other	1,500	721
		<u>13,344</u>	<u>13,052</u>
Note 11	Depreciation and amortisation		
	Property	1,279	918
	Plant and equipment	1,606	1,840
	Infrastructure	9,613	9,604
		<u>12,498</u>	<u>12,362</u>
	Refer to Note 18 for a more detailed breakdown of depreciation and amortisation charges		
Note 12	Borrowing costs		
	Interest - Borrowings	151	182
		<u>151</u>	<u>182</u>

		2016 \$'000	2015 \$'000
Note 13	Investment in associates		
	Corangamite Regional Library Corporation		
	<i>Background</i>		
	The Corangamite Regional Library Corporation was formed under section 196 of the Local Government Act 1989 on the 01/01/1996. The library receives funding from four municipalities: Colac Otway Shire, Corangamite Shire, Warrnambool City Council and Moyne Shire Council. Council has a 18.8% ownership share of the Corporation as at 30 June 2016 (18.8% as at 30 June 2015).		
	<i>Council's share of accumulated surplus(deficit)</i>		
	Council's share of accumulated surplus(deficit) at start of year	(190)	(225)
	Reported surplus(deficit) for year	26	41
	Transfers (to) from reserves	332	(6)
	Council's share of accumulated surplus(deficit) at end of year	<u>168</u>	<u>(190)</u>
	<i>Council's share of reserves</i>		
	Council's share of reserves at start of year	406	400
	Transfers (to) from reserves	(332)	6
	Council's share of reserves at end of year	<u>74</u>	<u>406</u>
	<i>Movement in carrying value of specific investment</i>		
	Carrying value of investment at start of year	216	175
	Share of surplus(deficit) for year	358	41
	Share of reserves	(332)	-
	Carrying value of investment at end of year	<u>242</u>	<u>216</u>

	2016 \$'000	2015 \$'000
Note 14		
(a) Cash and cash equivalents		
Cash on hand	3	4
Cash at bank	468	4,172
Money market call account	4,900	4,850
Term Deposits	1,000	1,000
	<u>6,371</u>	<u>10,025</u>
(b) Financial Assets		
Current		
Term Deposits	5,000	5,000
	<u>5,000</u>	<u>5,000</u>
Total	<u>11,371</u>	<u>15,025</u>
Councils cash and cash equivalents and financial assets are subject to external restrictions that limit amounts available for discretionary or future use. These include:		
- Trust funds and deposits (Note 20)	351	345
- Heritage loan reserve (Note 23)	107	104
Restricted funds	<u>458</u>	<u>449</u>
Total unrestricted cash	<u>10,913</u>	<u>14,577</u>
Intended allocations		
Although not externally restricted the following amounts have been allocated for specific		
- Cash held to fund carried forward capital works	1,585	2,483
Total funds subject to intended allocations	<u>1,585</u>	<u>2,483</u>
Note 15		
Trade and other receivables		
(a) Current		
Rates debtors	1,004	1,002
Home care debtors	64	85
Childcare debtors	46	47
Quarry debtors	78	99
Building and planning debtors	45	65
Loans and advances to community organisations	111	131
Government debtors	569	476
Other debtors	760	917
Provision for doubtful debts - other debtors	(133)	(160)
Net GST receivable	282	306
	<u>2,826</u>	<u>2,969</u>
(b) Non-current		
Loans and advances to community organisations	6	15
	<u>6</u>	<u>15</u>
Total	<u>2,832</u>	<u>2,984</u>
a) Ageing of Receivables		
At balance date other debtors representing financial assets were past due but not impaired.		
Current (not yet due)	1,202	1,162
Past due by up to 30 days	61	60
Past due between 31 and 180 days	109	307
Past due between 181 and 365 days	54	30
Past due by more than 1 year	120	117
Total trade & other receivables	<u>1,546</u>	<u>1,676</u>

	2016 \$'000	2015 \$'000
b) Movement in provisions for doubtful debts		
Balance at the beginning of the year	160	154
New Provisions recognised during the year	26	60
Amounts already provided for and written off as uncollectible	(53)	(54)
Balance at end of year	133	160
c) Ageing of individually impaired Receivables		
At balance date, other debtors representing financial assets with a nominal value of \$132,715 (2015: \$160,340) were impaired. The amount of the provision raised against these debtors was \$132,715 (2015: \$160,340). They individually have been impaired as a result of their doubtful collection. Many of the long outstanding past due amounts have been lodged with Council's debt collectors or are on payment arrangements.		
The ageing of receivables that have been individually determined as impaired at reporting date		
Past due between 31 and 180 days	-	23
Past due between 181 and 365 days	-	30
Past due by more than 1 year	133	107
Total trade & other receivables	133	160
Note 16 Inventories		
Inventories held for distribution	372	479
Inventories held for sale	20	9
	392	488
Note 17 Other assets		
Current		
Prepayments	213	103
Accrued income	308	65
	521	167

Note 18 Property, infrastructure, plant and equipment

Summary of property, infrastructure, plant and equipment

	At Fair Value 30 June 2016	Accumulated Depreciation	WDV 30 June 2016	At Fair Value 30 June 2015	Accumulated Depreciation	WDV 30 June 2015
Land	47,124	-	47,124	47,269	-	47,269
Buildings	86,730	(37,734)	48,996	84,017	(36,455)	47,562
Plant and Equipment	20,640	(12,505)	8,135	20,067	(11,879)	8,188
Infrastructure	520,374	(183,324)	337,050	505,933	(173,710)	332,223
Work in progress	1,158	-	1,158	965	-	965
	<u>676,026</u>	<u>(233,563)</u>	<u>442,463</u>	<u>658,251</u>	<u>(222,044)</u>	<u>436,207</u>

Summary of Work in Progress

	Opening WIP	Additions	Transfers	Closing WIP
Buildings	462	890	408	944
Infrastructure	503	184	474	213
Total	<u>965</u>	<u>1,074</u>	<u>882</u>	<u>1,157</u>

Note 18 Property, infrastructure, plant and equipment

Land and Buildings	Land - specialised	Land - non specialised	Land Under Roads	Total Land	Buildings - specialised	Buildings - non specialised	Total Buildings	Work In Progress	Total Property
Fair value at 1 July 2015	45,971	820	478	47,269	81,605	2,412	84,017	462	131,748
Accumulated depreciation at 1 July 2015	-	-	-	-	(34,799)	(1,656)	(36,455)	-	(36,455)
	45,971	820	478	47,269	46,806	756	47,562	462	95,293
Movements in fair value									
Acquisition of assets at fair value	37	-	-	37	1,013	-	1,013	890	1,940
Revaluation increments/decrements	(197)	-	-	(197)	1,238	69	1,307	-	1,110
Transfers	15	-	-	15	393	-	393	(408)	-
	(145)	-	-	(145)	2,644	69	2,713	482	3,050
Movements in accumulated depreciation									
Depreciation and amortisation	-	-	-	-	(1,239)	(40)	(1,279)	-	(1,279)
	-	-	-	-	(1,239)	(40)	(1,279)	-	(1,279)
Fair value at 30 June 2016	45,826	820	478	47,124	84,249	2,412	86,730	944	134,798
Accumulated depreciation at 30 June 2016	-	-	-	-	(36,038)	(1,627)	(37,734)	-	(37,734)
	45,826	820	478	47,124	48,211	785	48,996	944	97,064

Note 18 Property, infrastructure, plant and equipment (cont'd)

	Plant machinery and equipment	Fixtures fittings and furniture	Computers and telecomms	Total plant and equipment
Plant and Equipment				
Fair value at 1 July 2015	17,107	848	2,112	20,067
Accumulated depreciation at 1 July 2015	(9,378)	(648)	(1,853)	(11,879)
	<u>7,729</u>	<u>200</u>	<u>259</u>	<u>8,188</u>
Movements in fair value				
Acquisition of assets at fair value	1,731	50	135	1,916
Fair value of assets disposed	(1,330)	-	(13)	(1,343)
	<u>401</u>	<u>50</u>	<u>122</u>	<u>573</u>
Movements in accumulated depreciation				
Depreciation and amortisation	(1,394)	(65)	(147)	(1,606)
Accumulated depreciation of disposals	968	-	12	980
	<u>(426)</u>	<u>(65)</u>	<u>(135)</u>	<u>(626)</u>
Fair value at 30 June 2016	17,508	898	2,234	20,640
Accumulated depreciation at 30 June 2016	(9,804)	(713)	(1,988)	(12,505)
	<u>7,704</u>	<u>185</u>	<u>246</u>	<u>8,135</u>

Note 18 Property, infrastructure, plant and equipment (cont'd)

Infrastructure	Roads	Bridges	Footpaths and cycleways	Drainage	Recreational, leisure and Community	Waste Management	Playgrounds	Other Infrastructure	Work In Progress	Total Infrastructure
Fair value at 1 July 2015	410,009	63,518	8,662	12,779	2,351	2,735	1,748	4,131	503	506,436
Accumulated depreciation at 1 July 2015	(138,513)	(25,819)	(1,137)	(5,086)	(707)	(734)	(434)	(1,280)	-	(173,710)
	<u>271,496</u>	<u>37,699</u>	<u>7,525</u>	<u>7,693</u>	<u>1,644</u>	<u>2,001</u>	<u>1,314</u>	<u>2,851</u>	<u>503</u>	<u>332,726</u>
Movements in fair value										
Acquisition of assets at fair value	11,678	410	366	516	-	262	216	519	185	14,152
Transfers	-	122	-	-	-	313	-	39	(474)	-
	<u>11,678</u>	<u>532</u>	<u>366</u>	<u>516</u>	<u>-</u>	<u>575</u>	<u>216</u>	<u>558</u>	<u>(289)</u>	<u>14,152</u>
Movements in accumulated depreciation										
Depreciation and amortisation	(7,835)	(707)	(242)	(125)	(186)	(160)	(141)	(218)	-	(9,614)
	<u>(7,835)</u>	<u>(707)</u>	<u>(242)</u>	<u>(125)</u>	<u>(186)</u>	<u>(160)</u>	<u>(141)</u>	<u>(218)</u>	<u>-</u>	<u>(9,614)</u>
Fair value at 30 June 2016	421,687	64,050	9,028	13,295	2,351	3,310	1,964	4,689	214	520,588
Accumulated depreciation at 30 June 2016	(146,348)	(26,526)	(1,379)	(5,211)	(893)	(894)	(575)	(1,498)	-	(183,324)
	<u>275,339</u>	<u>37,524</u>	<u>7,649</u>	<u>8,084</u>	<u>1,458</u>	<u>2,416</u>	<u>1,389</u>	<u>3,191</u>	<u>214</u>	<u>337,264</u>

Note 18 Property, infrastructure, plant and equipment (cont'd)

Valuation of land and buildings

Valuation of land and buildings were undertaken by Barrie Walder, Certified Practising Valuer of Western District Valuation Services. 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. The effective date of the valuation is 30 June 2016.

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

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

Details of the Council's land and buildings and information about the fair value hierarchy as at 30 June 2016 are as follows:

	Level 1	Level 2	Level 3
Land	-	-	820
Specialised land	-	-	46,305
Land improvements	-	-	-
Heritage buildings	-	-	-
Buildings	-	-	48,995
Building improvements	-	-	-
Total	-	-	96,120

Valuation of infrastructure

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

Valuation of bridges and drainage has been determined in accordance with a valuation undertaken by the council's engineering unit at 30th June 2014.

Valuation of footpaths and playgrounds has been determined in accordance with a valuation undertaken by the council's engineering unit at 30th June 2015.

Valuation of unsealed road pavement has been determined in accordance with an independent valuation undertaken by Peter Moloney, DIP CE. EWS. MIE Aust at 30th June 2012.

Valuation of sealed road pavements and seals has been determined in accordance with an independent valuation undertaken by Peter J Moloney, Dip C E C.E. MIE Aust of Moloney Asset Management Systems at 30th June 2013.

Valuation of sealed road formation has been determined in accordance with an independent valuation undertaken by Peter J Moloney, Dip C E C.E. MIE Aust of Moloney Asset Management Systems at 30th June 2014.

Details of the Council's infrastructure and information about the fair value hierarchy as at 30 June 2016 are as follows:

	Level 1	Level 2	Level 3
Roads	-	-	275,339
Bridges	-	-	37,525
Footpaths and cycleways	-	-	7,649
Drainage	-	-	8,083
Recreational, leisure and community facilities	-	-	1,457
Waste management	-	-	2,417
Other infrastructure	-	-	3,192
Total	-	-	337,050

Note 18 Property, infrastructure, plant and equipment (cont'd)

Description of significant unobservable inputs into level 3 valuations

Specialised land and land under roads is valued using a market based direct comparison technique. Significant unobservable inputs include the extent and impact of restriction of use and the market cost of land per square metre. The extent and impact of restrictions on use varies and results in a reduction to surrounding land values between 5% and 95%. The market value of land varies significantly depending on the location of the land and the current market conditions. Currently land values range between \$0.06 and \$1,300.00 per square metre.

Specialised buildings are valued using a depreciated replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of buildings. Current replacement costs is calculated on a square metre basis and ranges from \$200 to \$3,465 per square metre. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary from 0 years to 120 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of buildings are sensitive to changes in expectations or requirements that could either shorten or extend the useful lives of buildings.

Infrastructure assets are valued based on the depreciated replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. The remaining useful lives of infrastructure assets are determined on the basis of the current condition of the asset and vary from 0 years to 110 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.

**Notes to the Financial Report
For the Year Ended 30 June 2016**

	2016 \$'000	2015 \$'000
Note 19 Trade and other payables		
Trade payables	1,891	1,422
Accrued expenses	559	483
	<u>2,450</u>	<u>1,905</u>
Note 20 Trust funds and deposits		
Refundable deposits	344	336
Fire services levy	342	1,181
Trust funds - drainage	7	9
Trust funds - other	7	7
	<u>700</u>	<u>1,533</u>

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

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

Notes to the Financial Report
For the Year Ended 30 June 2016

Note 21 Provisions

	Annual leave	Long service leave	Landfill restoration	Other	Total
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
2016					
Balance at beginning of the financial year	1,852	3,180	541	94	5,667
Additional provisions	1,088	178	425	38	1,729
Amounts used	(1,198)	(254)	(121)	(92)	(1,665)
Increase/(Decrease) in the discounted amount arising because of time and the effect of any change in the discount rate	28	135	-	-	163
Balance at the end of the financial year	1,770	3,239	845	40	5,894
2015					
Balance at beginning of the financial year	1,896	2,856	541	112	5,405
Additional provisions	1,469	655	-	184	2,308
Amounts used	(1,540)	(303)	-	(202)	(2,045)
Increase/ (Decrease) in the discounted amount arising because of time and the effect of any change in the discount rate	27	(28)	-	-	(1)
Balance at the end of the financial year	1,852	3,180	541	94	5,667
				2016	2015
				\$'000	\$'000

Provisions (Employee provisions and landfill restoration)

Current	4,700	4,816
Non-Current	1,194	851
	<u>5,894</u>	<u>5,667</u>

(a) Employee provisions

Current provisions expected to be settled within 12 months

Annual leave	639	709
Long service leave	254	228
Other	40	95
	<u>933</u>	<u>1,031</u>

Current provisions expected to be settled after 12 months

Annual leave	1,131	1,143
Long service leave	2,636	2,521
	<u>3,767</u>	<u>3,665</u>
	<u>4,700</u>	<u>4,695</u>

Non-current

Long service leave	349	431
	<u>349</u>	<u>431</u>

Aggregate carrying amount of employee benefits:

Current	4,700	4,695
Non-current	349	431
	<u>5,049</u>	<u>5,126</u>

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

Weighted average increase in employee costs	4.13%	4.44%
Weighted average discount rates	1.79%	2.53%

(b) Landfill restoration

Under Council undertaking Council is obligated to restore landfill sites to a particular standard. The provision for landfill restoration has been calculated based on the present value of the expected cost of works to be undertaken. The expected cost of works has been estimated based on current understanding of work required to reinstate the site to a suitable standard. Accordingly, the estimation of the provision required is dependent on the accuracy of the forecast timing of the work, work required and related costs. Council does not expect to receive reimbursement from a third party.

Landfill restoration

Current	-	121
Non-current	845	420
Total	<u>845</u>	<u>541</u>

The following assumptions were adopted in measuring the present value of Land fill restoration:

Weighted average increase in employee costs	2.95%	3.00%
Weighted average discount rates	2.60%	2.64%

Notes to the Financial Report
For the Year Ended 30 June 2016

	2016 \$'000	2015 \$'000
Note 22 Interest-bearing loans and borrowings		
(a) Current		
Borrowings - secured	1,452	1,742
	<u>1,452</u>	<u>1,742</u>
(b) Non-current		
Borrowings - secured	885	1,155
Total	<u>2,337</u>	<u>2,897</u>
The maturity profile for Council's borrowings is:		
Not later than one year	570	20
Later than one year and not later than five years	1,767	1,643
Later than five years	-	1,233
	<u>2,337</u>	<u>2,897</u>

Notes to the Financial Report
For the Year Ended 30 June 2016

Note 23 Reserves

	Balance at beginning of reporting period	Increment (decrement)	Balance at end of reporting period
(a) Asset revaluation reserves	\$'000	\$'000	\$'000
2016			
Property			
Land	34,529	(197)	34,332
Buildings	21,335	1,307	22,642
	55,864	1,110	56,974
Infrastructure			
Roads	131,643	-	131,643
Bridges	29,095	-	29,095
Ancillary Infrastructure	9,366	-	9,366
Footpaths	808	-	808
Drainage	2,914	-	2,914
	173,826	-	173,826
Plant and Equipment	430	-	430
Total Asset revaluation reserves	230,120	1,110	231,230
2015			
Property			
Land	34,529	-	34,529
Buildings	21,335	-	21,335
	55,864	-	55,864
Infrastructure			
Roads	131,643	-	131,643
Bridges	29,011	84	29,095
Ancillary Infrastructure	9,366	-	9,366
Footpaths	-	808	808
Drainage	2,792	122	2,914
	172,812	1,014	173,826
Plant and Equipment	430	-	430
Total Asset revaluation reserves	229,106	1,014	230,120

The Asset Revaluation reserve is held for the purpose of revaluation increments/decrements to assets values.

**Notes to the Financial Report
For the Year Ended 30 June 2016**

Note 23 Reserves (cont'd)

	Balance at beginning of reporting period	Transfer from accumulated surplus	Transfer to accumulated surplus	Balance at end of reporting period
(b) Other reserves	\$'000	\$'000	\$'000	\$'000
2016				
Business enterprise reserve	1,902	226	-	2,128
Southcombe park sporting complex	76	-	(56)	20
Heritage loan reserve	104	3	-	107
Subdivision reserve	402	10	-	412
Quarry reserve	429	491	-	920
Waste facilities reserve	1,178	134	-	1,312
Total Other reserves	4,091	864	(56)	4,899
2015				
Business enterprise reserve	1,682	220	-	1,902
Southcombe park sporting complex	74	2	-	76
Heritage loan reserve	108	-	(4)	104
Subdivision reserve	396	6	-	402
Quarry reserve	388	42	-	429
Waste facilities reserve	1,045	133	-	1,178
	-	-	-	-
Total Other reserves	3,693	403	(4)	4,091

Business enterprise reserve funds are used for the Council's major caravan parks and the Port of Port Fairy capital works programs.

Southcombe Park sporting complex funds are used for capital works at the Southern Park stadium.

The heritage loan reserve expenditure is restricted to funding of low interest heritage loans.

The subdivision reserve is used to develop strategically located parks and reserves for the benefit of residents in the general area, as provided in the Subdivision Act 1988 and Planning and Environment Act 1987.

Quarry reserve funds are used for the capital works program at the Mount Shadwell quarry.

Waste facilities reserve funds are used for maintenance, development and rehabilitation works at waste facility sites.

**Notes to the Financial Report
For the Year Ended 30 June 2016**

	2016 \$'000	2015 \$'000
Note 24 Reconciliation of cash flows from operating activities to surplus (deficit)		
Surplus/(Deficit)	2,245	12,313
Depreciation/amortisation	12,498	12,362
Finance costs	151	182
(Profit)/loss on disposal of property, plant and equipment, infrastructure	(62)	4
Contributions - Non-monetary assets	(279)	(4,619)
Share of net (profits)/losses of associates & joint ventures accounted for by the equity method	(26)	97
<i>Change in assets and liabilities:</i>		
(Increase)/decrease in trade and other receivables	(144)	(230)
Increase/(decrease) in trade and other payables	(544)	515
(Increase)/decrease in other assets	285	-
Increase/(decrease) in provisions	227	347
Net cash provided by/(used in) operating activities	<u>14,351</u>	<u>20,970</u>
Note 25 Financing arrangements		
Bank loans (Note 22) are secured over the general rates of the Council and the interest rates are fixed. Council's new borrowings during 2015-16 is Nil (2014/15 Nil).		
Bank loans	2,337	2,897
Credit card facility	100	100
	<u>2,437</u>	<u>2,997</u>
Used facilities	2,338	2,897
Unused facilities	99	100
	<u>2,437</u>	<u>2,997</u>

Notes to the Financial Report
For the Year Ended 30 June 2016

Note 26 Commitments

The Council has entered into the following commitments

		Later than 1 year and not later than 2 years	Later than 2 years and not later than 5 years	Total
	\$'000	\$'000	\$'000	\$'000
2016				
Operating				
Cleaning contracts for council buildings	137	141	146	424
Electoral Commission	128	-	-	-
Swimming Pools	100	107	-	207
Caravan Park	26	26	26	79
Total	391	274	172	710

	Not later than 1 year	Later than 1 year and not later than 2 years	Later than 2 years and not later than 5 years	Total
	\$'000	\$'000	\$'000	\$'000
2015				
Operating				
Cleaning contracts for council buildings	129	133	-	263
Swimming Pools	100	103	-	204
	230	237	-	467
Capital	1,035	-	-	1,035
Total	1,264	237	-	1,501

		2016 \$'000	2015 \$'000
Note 27	Operating leases		
	(a) Operating lease commitments		
	At the reporting date, the Council had no obligations under non-cancellable operating leases for the lease of equipment and land and buildings for use within Council's activities.		
	(b) Operating lease receivables		
	The Council 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 minimum rentals receivable under non-cancellable operating leases are as follows:		
	Not later than one year	12	17
	Later than one year and not later than five years	16	30
	Later than five years	2	3
		<u>30</u>	<u>50</u>

Note 28 Superannuation

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

Accumulation

The Fund's accumulation categories, Vision MySuper/Vision Super Saver, receive both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2016, this was 9.5% as required under Superannuation Guarantee legislation).

Defined Benefit

Council does not use defined benefit accounting for its defined benefit obligations under the Fund's Defined Benefit category. This is because the Fund's Defined Benefit category is a pooled multi-employer sponsored plan.

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 Council in the Fund cannot be measured as a percentage compared with other participating employers. Therefore, the Fund Actuary is unable to allocate benefit liabilities, assets and costs between employers for the purposes of AASB 119.

Funding arrangements

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

As at 30 June 2015, an interim actuarial investigation was held as the Fund provides lifetime pensions in the Defined Benefit category. The vested benefit index (VBI) of the Defined Benefit category of which Council is a contributing employer was 105.8%. To determine the VBI, the fund Actuary used the following long-term assumptions:

Net investment returns 7.0% pa
Salary information 4.25% pa
Price inflation (CPI) 2.5% pa.

Note 28 Superannuation (cont'd)

Vision Super has advised that the estimated VBI at 30 June 2016 was 102%. The VBI is to be used as the primary funding indicator. Because the VBI was above 100%, the 2015 interim 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

Regular contributions

On the basis of the results of the 2015 interim actuarial investigation conducted by the Fund Actuary, Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2016, this rate was 9.5% of members' salaries (9.5% in 2014/2015). This rate will increase in line with any increase to the contribution rate. In addition, Council reimburses the Fund to cover the excess of the benefits paid as a consequence of retrenchment above the funded resignation or retirement benefit.

Funding calls

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

In the event that the Fund Actuary determines that there is a shortfall based on the above requirement, the Fund's participating employers (including Council) are required to make an employer contribution to cover the shortfall. Using the agreed methodology, the shortfall amount is apportioned between the participating employers based on the pre-1 July 1993 and post-30 June 1993 service liabilities of the Fund's Defined Benefit category, together with the employer's payroll at 30 June 1993 and at the date the shortfall has been calculated.

Due to the nature of the contractual obligations between the participating employers and the Fund, and that the Fund includes lifetime pensioners and their reversionary beneficiaries, it is unlikely that the Fund will be wound up. If there is a surplus in the Fund, the surplus cannot be returned to the participating employers. In the event that a participating employer is wound-up, the defined benefit obligations of that employer will be transferred to that employer's successor.

2015 Interim actuarial investigation surplus amounts

The Fund's interim actuarial investigation as at 30 June 2015 identified the following in the defined benefit category of which Council is a contributing employer:

- A VBI surplus of \$130.8 million; and
- A total service liability surplus of \$239 million.

The VBI surplus means that the market value of the fund's assets supporting the defined benefit obligations exceed the vested benefits that the defined benefit members would have been entitled to if they had all exited on 30 June 2015. 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. Council was notified of the 30 June 2015 VBI during August 2015.

Future superannuation contributions

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2017 is \$Nil.

Note 29 Contingent liabilities and contingent assets

Council has obligations under a defined benefit superannuation scheme that may result in the need to make additional contributions to the scheme, matters relating to this potential obligation are outlined in Note 28. As a result of the volatility in financial markets the likelihood of making such contributions in future periods exists. At this point in time it is not known if additional contributions will be required, their timing or potential amount.

Guarantees for loans to other entities

Council has provided a financial guarantee of \$29,500 as a surety for compliance for rehabilitation and stabilisation of land used for quarry operations.

The amount disclosed for financial guarantee in this note is the nominal amount of the underlying loan that is guaranteed by the Council, not the fair value of the financial guarantee.

Notes to the Financial Report
For the Year Ended 30 June 2016

Note 30 Financial Instruments

(a) Objectives and policies

The Council's principal financial instruments comprise cash assets, term deposits, receivables (excluding statutory receivables), payables (excluding statutory payables) and bank borrowings. 'Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset, financial liability and equity instrument is disclosed in Note 1 of the financial statements. 'Risk management is carried out by senior management under policies approved by the Council. These policies include identification and analysis of the risk exposure to Council and appropriate procedures, controls and risk minimisation.

(b) Market risk

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

Interest rate risk

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

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

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

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

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

(c) Credit risk

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause us to make a financial loss. We have exposure to credit risk on some financial assets included in our balance sheet. To help manage this risk:

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

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

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

We may also be subject to credit risk for transactions which are not included in the balance sheet, such as when we provide a guarantee for another party. Details of our contingent liabilities are disclosed in Note 30.

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

(d) Liquidity risk

Liquidity risk includes the risk that, as a result of our operational liquidity requirements or we will not have sufficient funds to settle a transaction when required, we will be forced to sell a financial asset at below value or may be unable to settle or recover a financial asset.

To help reduce these risks Council:

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

The Council's maximum exposure to liquidity risk is the carrying amounts of financial liabilities as disclosed in the face of the balance sheet and the amounts related to financial guarantees disclosed in Note 30, and is deemed insignificant based on prior periods' data and current assessment of risk.

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

With the exception of borrowings, all financial liabilities are expected to be settled within normal terms of trade. Details of the maturity profile for borrowings are disclosed at Note 22.

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

Note 30 Financial Instruments (Cont'd)

e) Fair value

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

Fair value hierarchy

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

(f) Sensitivity disclosure analysis

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

- A parallel shift of +0.5% and -0.5% in market interest rates (AUD) from year-end rates of 2.90%.

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

**Notes to the Financial Report
For the Year Ended 30 June 2016**

Note 31 Auditors' remuneration	2016	2015
	\$'000	\$'000
Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquital	39	31
Auditors' remuneration - Internal	46	69
	<u>85</u>	<u>100</u>

Note 32 Events occurring after balance date

There have been no events occurring after the balance date that have a material impact on the financial report.

**Notes to the Financial Report
For the Year Ended 30 June 2016**

Note 33 Related party transactions

(i) Responsible Persons

Names of persons holding the position of a Responsible Person at the Council at any time during the year are:

Councillors	Councillor Colin Ryan (Mayor)
	Councillor Jim Doukas
	Councillor Jill Parker
	Councillor Mick Wolfe
	Councillor Anthony Keane
	Councillor Ralph Leutton
	Councillor Kelvin Goodall

Chief Executive Officer David Madden

(ii) Remuneration of Responsible Persons

The numbers of Responsible Officers, whose total remuneration from Council and any related entities fall within the following bands:

	2016 No.	2015 No.
\$10,000 - \$19,999	-	1
\$20,000 - \$29,999	6	6
\$60,000 - \$69,999	-	1
\$80,000 - \$89,999	1	-
\$220,000 - \$229,999	-	1
\$240,000 - \$249,999	1	-
	<u>8</u>	<u>9</u>
	\$'000	\$'000
Total Remuneration for the reporting year for Responsible Persons included above amounted to:	482	452

(iii) Senior Officers Remuneration

A Senior Officer other than a Responsible Person, is an officer of Council whose total annual remuneration exceeds \$139,000 (2014-15: \$136,000), or if remuneration is less than \$139,001(2014-15 \$136,001) has management responsibilities and reports directly to the Chief Executive Officer

The number of Senior Officers other than the Responsible Persons, are shown below in their relevant income bands:

	2016 No.	2015 No.
Income Range:		
\$10,000 - \$19,999	1	-
\$130,000 - \$139,999	1	2
\$140,000 - \$149,999	2	-
\$150,000 - \$159,999	-	2
\$160,000 - \$169,999	1	-
\$170,000 - \$179,999	1	1
	<u>6</u>	<u>5</u>

Total Remuneration for the reporting year for Senior Officers included above, amounted to

768 755

(iv) Responsible persons retirement benefits

The aggregate amount paid during the reporting period by Council in connection with the retirement of responsible persons was \$nil (2014-15, nil)

Note 32 Related party transactions (cont'd)

(v) Loans to responsible persons

No loans are in existence at balance date that have been made, guaranteed or secured by the council to a responsible person of the council, or a related party of a responsible person.

(vi) Transactions with responsible persons

During the period Council entered into the following transactions with responsible persons or related parties of responsible persons on the basis of Council's normal terms and conditions.

Responsible Person	Type of Transaction	Aggregate Amount	Related Entity	Position in Related Entity
Cr. Jill Parker	Aged care services	\$150,992	Abbeyfield Australia Ltd	Deputy Chairman
Cr. Ralph Leutton	Aged care services	\$78,578	Moyne Health Services	President
Cr. Ralph Leutton	Immunisation services	\$51,611	Moyne Health Services	President
Cr. Ralph Leutton	Health service grant	\$75,000	Moyne Health Services	President
Cr. Colin Ryan	Membership fee	\$30,000	Great South Coast Group	Director
CEO David Madden	Membership fee	\$30,000	Great South Coast Group	Director

Certification of the Financial Report

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



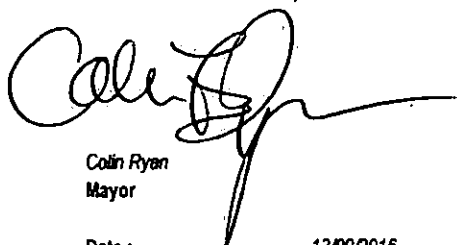
Craig Raiston (Bbus, CPA)
Principal Accounting Officer

Date : 13/09/2016
Port Fairy

In our opinion the accompanying financial statements present fairly the financial transactions of Moyne Shire Council for the year ended 30 June 2016 and the financial position of the Council as at that date.

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

We have been authorised by the Council on the 13 September 2016 to certify the financial statements in their final form.



Colin Ryan
Mayor

Date : 13/09/2016
Mortlake



Ralph Leighton
Councillor

Date : 13/09/2016
Mortlake



David Madden
Chief Executive Officer

Date : 13/09/2016
Mortlake

INDEPENDENT AUDITOR'S REPORT

To the Councillors, Moyne Shire Council

The Financial Report

I have audited the accompanying financial report for the year ended 30 June 2016 of the Moyne Shire Council which comprises the comprehensive income statement, balance sheet, statement of changes in equity, statement of cash flows, statement of capital works, notes comprising a summary of the significant accounting policies and other explanatory information, and the certification of the financial report.

The Councillors' Responsibility for the Financial Report

The Councillors of the Moyne Shire Council are responsible for the preparation and the fair presentation of the financial report in accordance with Australian Accounting Standards, and the financial reporting requirements of the *Local Government Act 1989*.

The Councillors are responsible for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

As required by the *Audit Act 1994* and the *Local Government Act 1989*, my responsibility is to express an opinion on the financial report based on the audit, which has been conducted in accordance with Australian Auditing Standards. Those standards require compliance with relevant ethical requirements relating to audit engagements and that the audit be planned and performed to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The audit procedures selected depend on judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, consideration is given to the internal control relevant to the entity's preparation and fair presentation of the financial report 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 entity's internal control.

An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the Councillors, as well as evaluating the overall presentation of the financial report.

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

Independent Auditor's Report (continued)

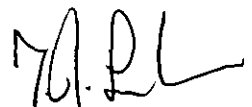
Independence

The Auditor-General's independence is established by the *Constitution Act 1975*. The Auditor-General is not subject to direction by any person about the way in which his powers and responsibilities are to be exercised. In conducting the audit, I and my staff and delegates complied with the applicable independence requirements of the Australian Auditing Standards and relevant ethical pronouncements.

Opinion

In my opinion the financial report presents fairly, in all material respects, the financial position of the Moyne Shire Council as at 30 June 2016 and of its financial performance and its cash flows for the year then ended in accordance with applicable Australian Accounting Standards, and the financial reporting requirements of the *Local Government Act 1989*.

MELBOURNE
15 September 2016


Dr Peter Frost
Acting Auditor-General