

Moyne Shire Council
Annual Report
2021 - 2022



Acknowledgement of Country

Moyne Shire Council acknowledges the traditional owners and custodians of the lands, waterways and country we live in.

We recognise and respect their diversity, resilience, and the ongoing place that Aboriginal and Torres Strait Islander people hold in our communities.

We pay our respects to the Elders past, present and emerging, and commit to working together in the spirit of mutual understanding respect and reconciliation.

Vision Statement

To support the community vision, the Council Plan adopted the My Moyne. My Future 2040 vision statement.

The people of Moyne embrace the region's extraordinary cultural and ecological country. Our fertile volcanic plains and pristine coast.

From coast to country, our connected and vibrant communities are active stewards, working meaningfully towards protection and advancement of environment, history, social and economic vitality for present and future generations.

My Moyne, My Future 2040 priorities

My Future Community Vision Panel participated and collaborated on the development of My Moyne My Future 2040.

The Panel agreed on the aspirations under the main themes. These are included and referenced in the Council Plan, Long Term Financial Plan and other Council plans and strategies. The following are the top two priority aspirations for each theme.

Our four pillars

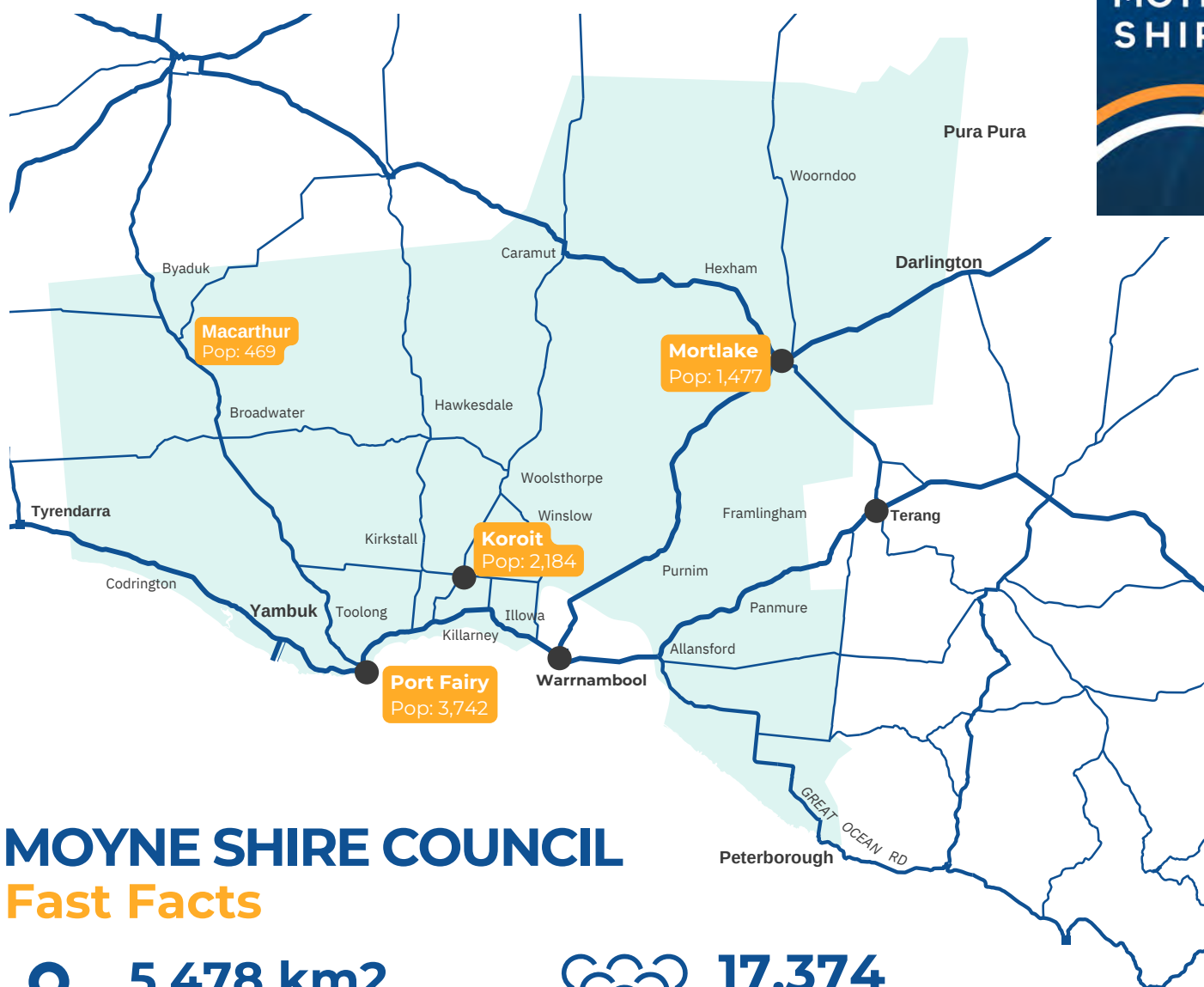


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The year in review





MOYNE SHIRE COUNCIL

Fast Facts



5,478 km²

Total size including over 30 towns, villages and localities



17,374

Population (2021 census)
5.32% increase on 2016
Median age 45



\$53.2M

2022/23 Operating Budget
\$17.4M Capital Works Program



12,444

Ratable properties including 8,529 private dwellings and 2,200 commercial businesses



3564 km

Of roads including:
2961 kms of Municipal Managed Roads
603 kms of State Controlled Roads



\$625m

Value of Council's asset base



\$2.6B

Economic output generated by Moyne businesses and organisations



\$70M

Visitor Economy



\$788.9M

Agriculture, Forestry and Fishing economic output (30.4% of total)



\$409.9M

Milk production Value
Second highest in the Nation



\$894.8M

Manufacturing economic output
(34.5% of total)
Supporting 1,061 jobs



6380

Local jobs
2,365 (37.1%) in Agriculture, Fishing and Forestry
1,061 (16.6%) in Manufacturing sector

Mayor and CEO Message

We are pleased to present to the community Moyne Shire Council's 2021/22 Annual Report which shows despite the challenges faced over the previous two years brought about because of the COVID pandemic – Council remains in a solid position to continue to deliver its extensive services for the community.

COVID and its associated lockdowns continued to impact the community during the first half of the reporting period, Council again continued to support local businesses through the Love Local platform which aims to promote local businesses and offers to local people in an effort to highlight the wonderful services available locally.

Feedback from the business community has suggested Love Local has been a valuable tool in helping attract more local business and as such it will continue into the new financial year.

Other business support measures have included direct business advice through our Business Adaptation Service, promotion and assistance with government grant opportunities and the continuation of the Business Façade Improvement Program.

Our recovery has been strong, with increased bookings at our Caravan Parks, and our key events and festivals returning to a full program – providing strong economic benefits for our communities. The annual Port Fairy Folk Festival and Koroit Irish Festival returned to full programs in 2022 and injected more than \$5 million into the local economy across two weekends.

Spendmap data showed increased spending of \$1.53 million was recorded for the Koroit Irish Festival – up 27 percent on comparable years and The Port Fairy Folk Festival and the associated Street Fair recorded a 40 percent increase in spending of \$3.58 million.

Council took responsibility for delivery of the Port Fairy Long Weekend Street Fair, a program of free, family friendly events in the streets of Port Fairy to compliment the Folk Festival. The event had strong support from the community and helped deliver increased spending to local businesses.

Despite the challenges of the global pandemic, Council has continued to deliver its capital works program – with more than \$21.4 million worth of works completed on assets across the shire during the reporting period. – including more than \$13 million on road upgrades.

More than \$13 million was spend on major road projects including Rehabilitation of Chatsworth - Wickliffe Road, Caramut- Chatsworth Road, Badhams Lane, Albert Road, Grassmere Road, Kerrs Road, Regent Street, Rollos Road, Dunnes Road, King Street, Maes Y North Road, Lowery Road, Minjah- Hawkesdale Road and Portland Road.

Delivering this program of works while facing various COVID restrictions, the ongoing shortages of contractors and materials is a credit to the dedication and resilience of our teams. However there is a number of carry over projects and Council has allocated additional resources, including the establishment of a Project Management Office to complete these works in the coming 12 months.

The dual challenge of increased sea changers and increased short stay demand has occurred on the back of the pandemic and changes to the way people work. This has created a significant shortage of long-term housing for workers across the region. The south-west region has a vacancy rate of less than 1 per cent which is putting significant pressure on people looking for a home or looking to relocate to the region for work.

This then leads to a workforce shortage, because people have nowhere to live they can't take jobs. Council has led from the front trying to find practical solutions to this issue.

Five studio cabins were installed at the Mortlake Caravan Park utilising funding made available through the Australia Government's Local Roads and Community Infrastructure Fund which have been used by local businesses to accommodate workers on a short term basis.

Council was also successful in obtaining funding from the Victorian Government to construct five cabins at the Koroit Caravan Park which will also be used for short-term worker accommodation when they come online in October 2022.

Moyne was also the lead on a regional Key Worker Housing Project, aiming to address the market failures that are occurring in the housing market. Each of the seven councils involved has no identified sites within their municipalities that could be used for worker housing and the best ways to go about developing those sites.

Advocacy also achieved a \$1.6 million contribution from the State Government towards new change facilities at Port Fairy's Gardens Oval.

Our advocacy to state and federal government has continued with a number of wins on the board. The Victorian Government is providing \$1.6 million to implement the East Beach Masterplan which will deliver a new community gathering space, refreshed amenities and facilities. Work is expected to begin in 2023.

We continue to push for funding for the \$9 million Koroit Township Renewal, Council's number one priority project which has been developed in consultation with the community.

The Garvoc Community Hub has been completed thanks \$400,000 in funding from the Victorian Government and is providing the community with a modern, multipurpose space for community gatherings and events.

The Federal government announced \$11 million in funding from the Remote Roads Upgrade Pilot program to upgrade 31.35 kilometres in the Woorndoo and Chatsworth area and will be delivered over a two year period.

Council received \$2.7 million from the third phase of the Federal Government's Local Roads and Community Infrastructure Fund and a further \$300,000 from the Victorian Government's Outdoor Activation Fund to allow the completion of key community projects, including the new stage on the Koroit Village Green and lighting at Mortlake's DC Farran Oval.

We continue to advocate to all levels of Government about the impacts of renewable energy projects on our rural areas, and the need for a strategic approach to ongoing, meaningful benefits for host communities and any future project approvals.

Over the past 12 months Council has met its obligations under the Local Government Act 2020 and has implemented all new policy and strategy requirements under the act to standard and within time frames.

A strong focus for the coming year will be the ongoing health and wellbeing of our staff and community especially after the challenging years of the COVID Pandemic. A flexible working policy has been endorsed in an effort to help staff better manage their work life balances and there is a renewed focus on ensuring Moyne works as one organisation from many different spaces for the benefit of our community.

Councillors and the Leadership team look forward to working with staff to embed our "One Moyne" approach over the coming 12 months.



Cr Ian Smith
Mayor



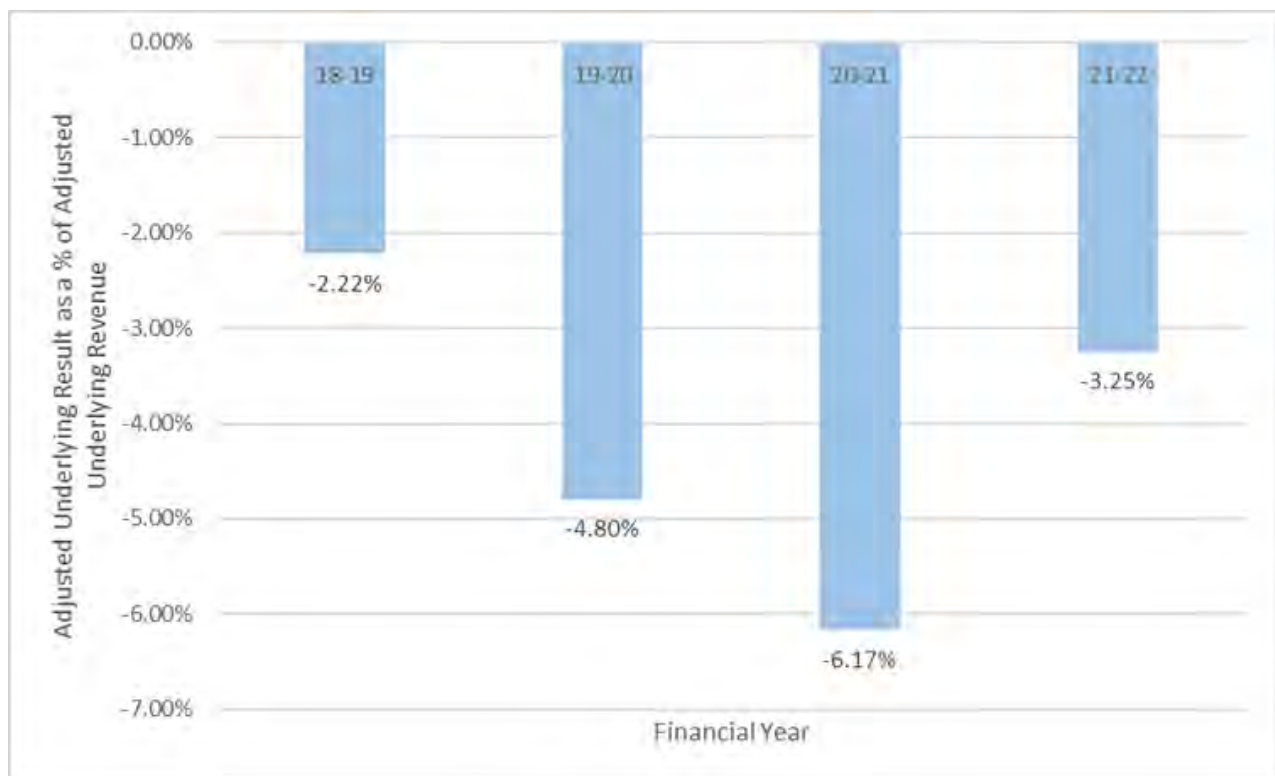
Brett Davis
Chief Executive
Officer

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.

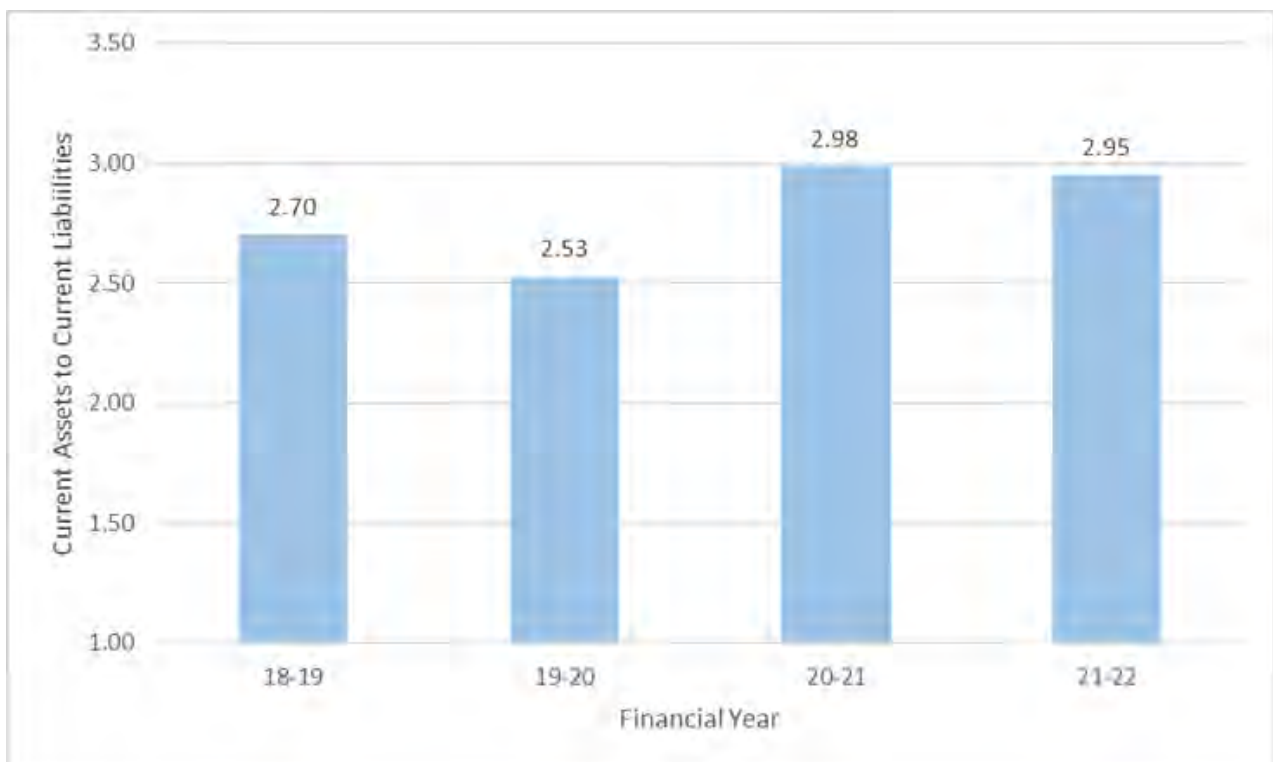
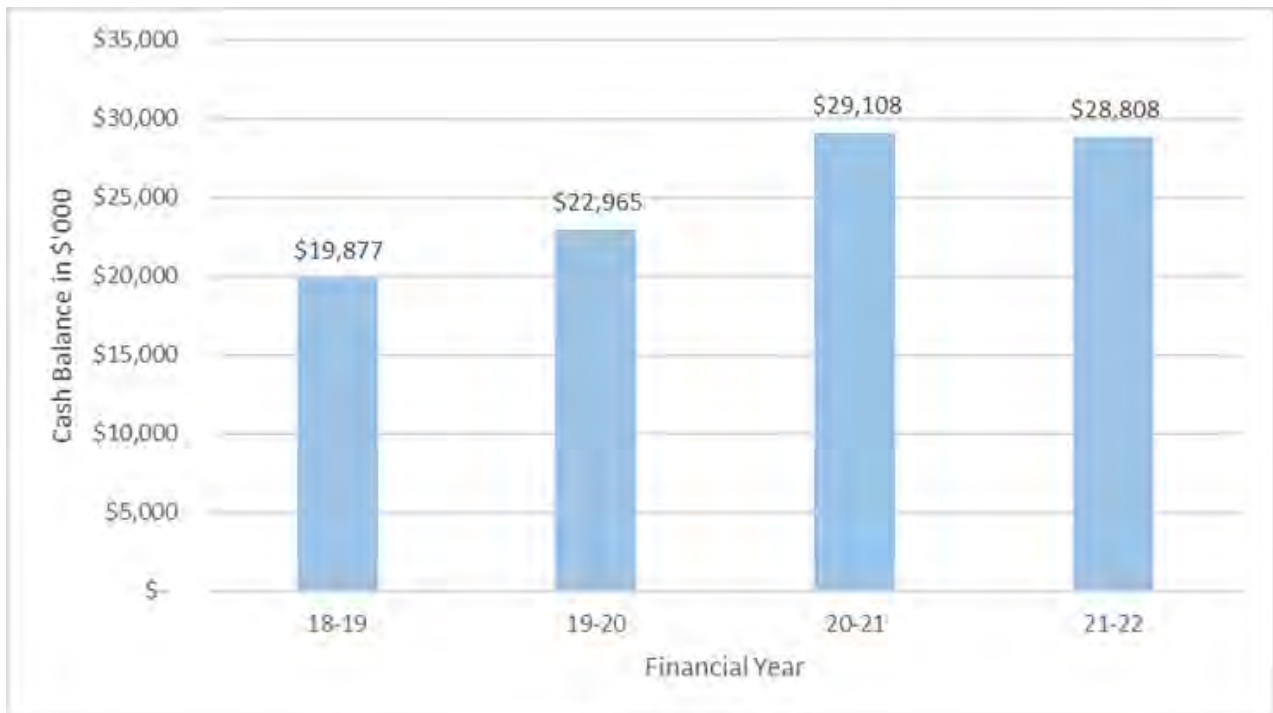
Operating position

Council achieved a surplus of \$3.88 million in 2021–22. The adjusted underlying surplus of Council, after removing non-recurrent capital grants, cash capital contributions and non-monetary capital contributions, is a deficit of \$1.69 million or -3.25% of adjusted underlying revenue. The decreased underlying deficit is predominately driven by Commonwealth Government Financial Assistance Grants of \$2.4 million being received in advance.



Liquidity

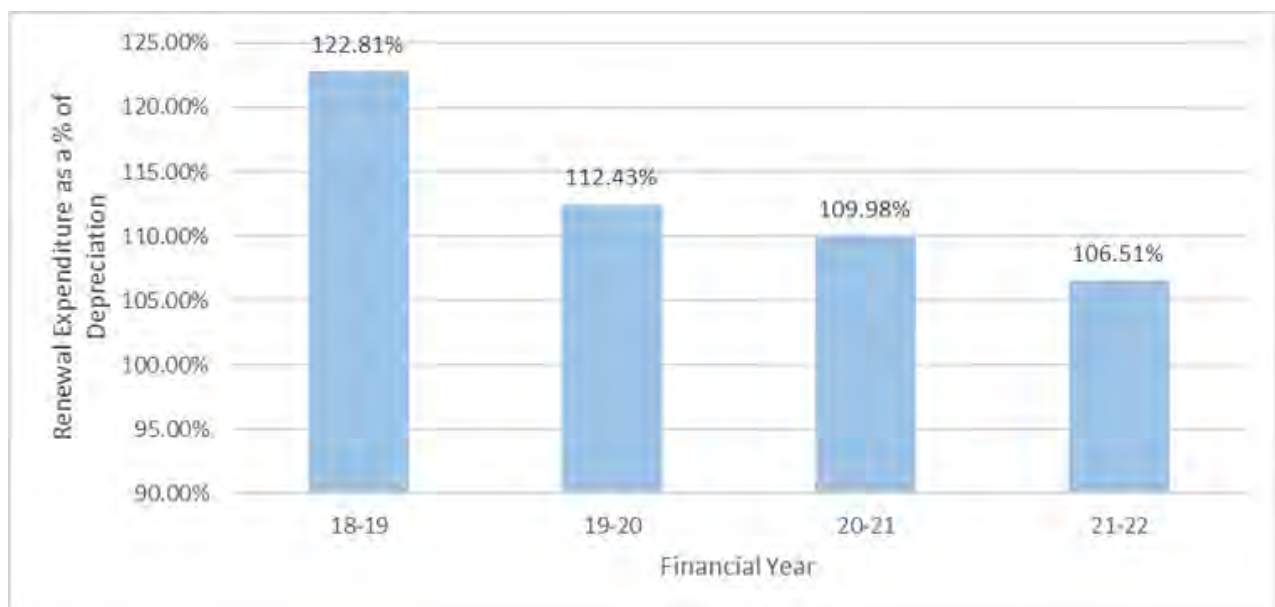
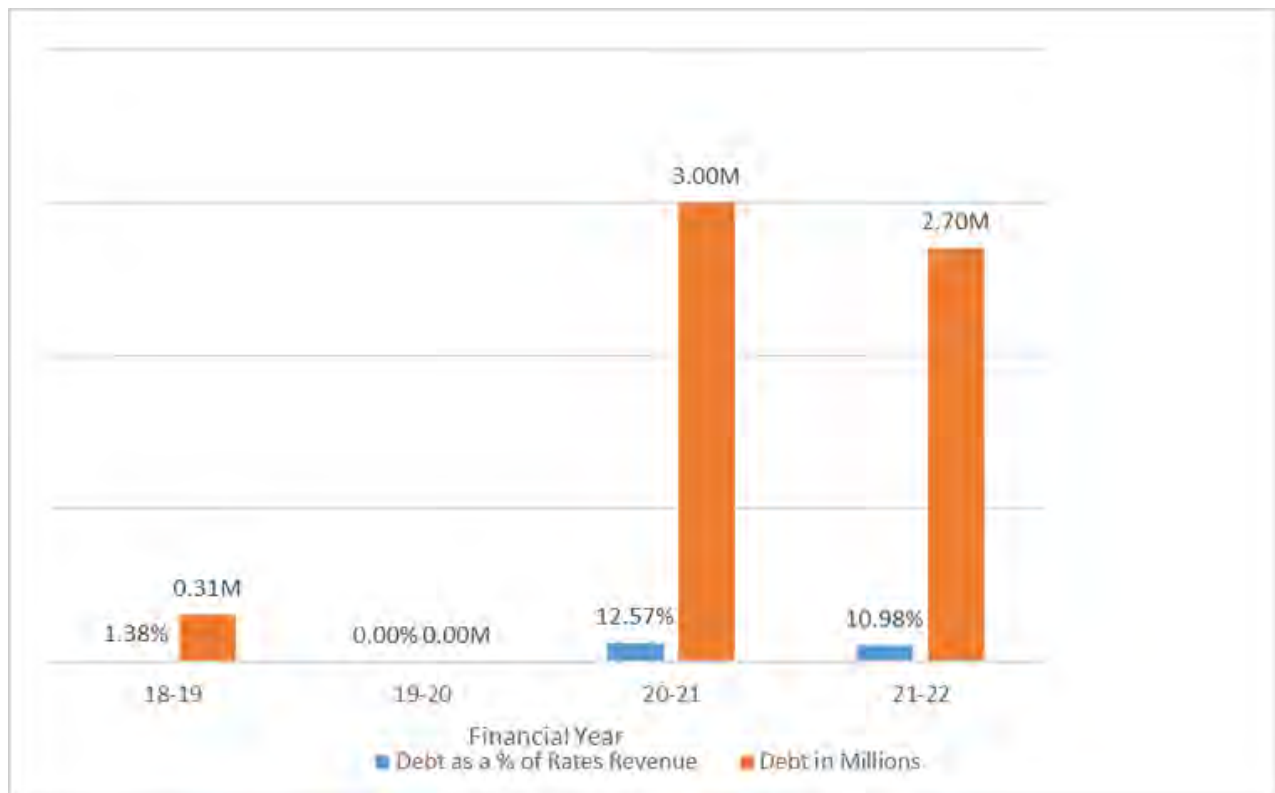
Cash has increased by \$300k from the prior year to \$28.81 million at 30 June 2022. The working capital ratio, which assesses Council's ability to meet current commitments, is calculated by measuring Council's current assets to current liabilities. Council's liquidity result of 2.95 exceeds Council's minimum target of 1.20



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. Council invested \$14.66 million in renewal works during the 2021-22 year addressing asset renewal requirements.

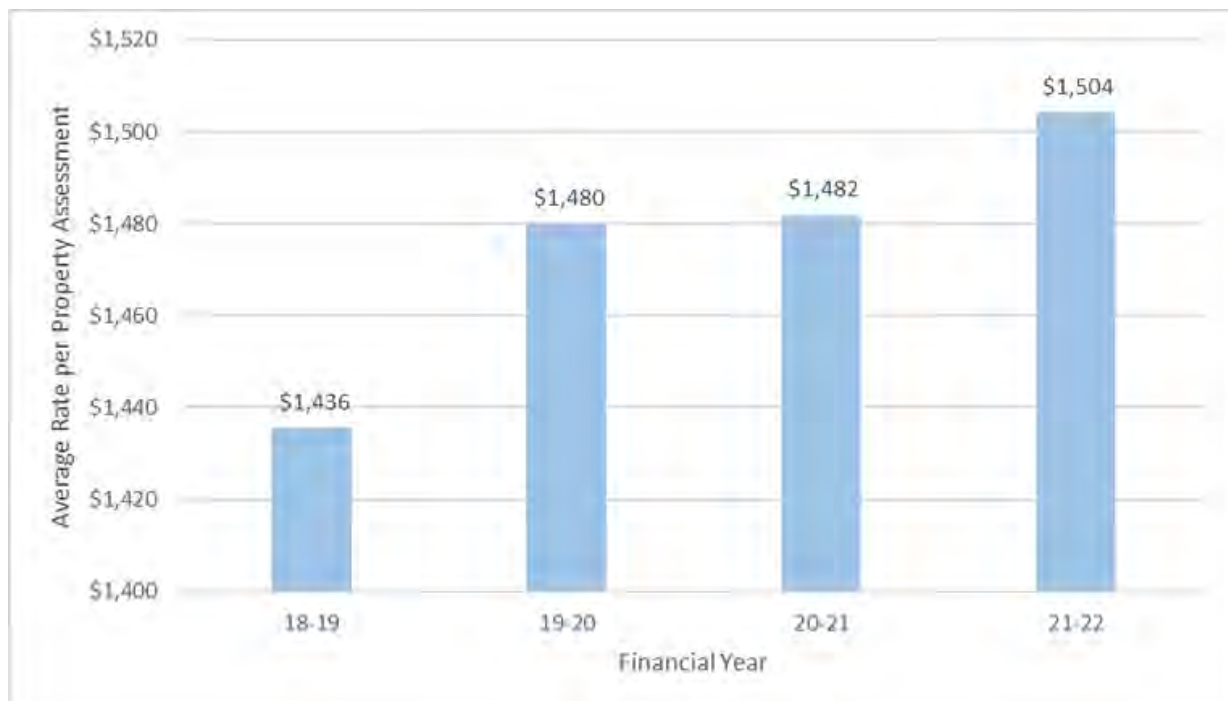
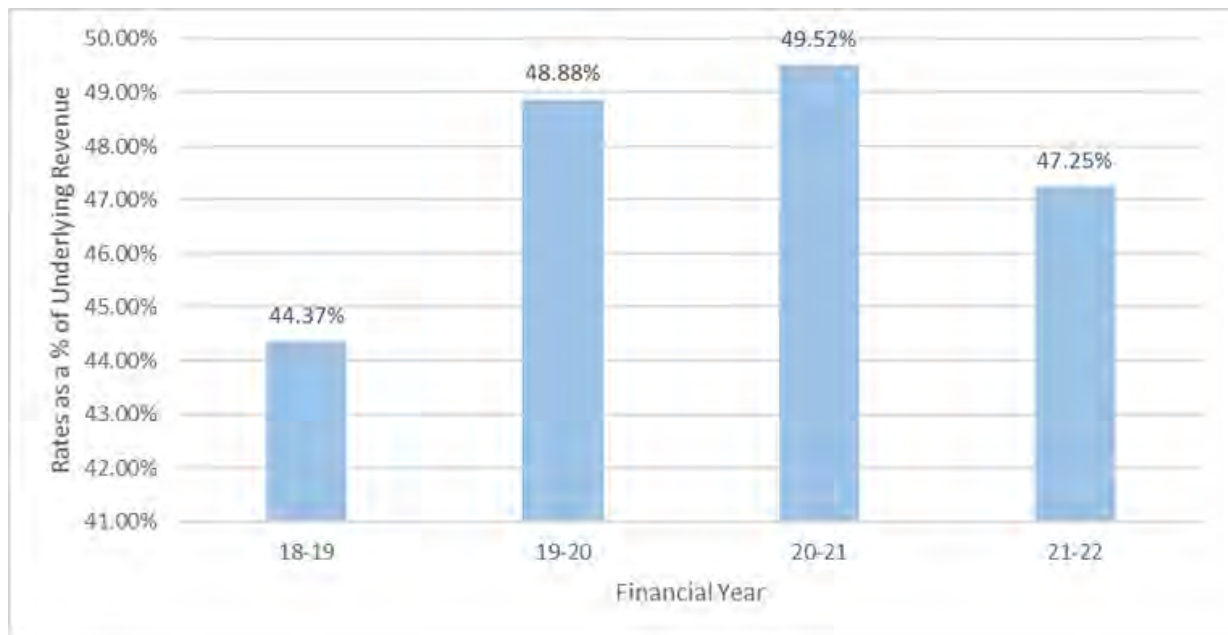
At the end of 2021-2022 Council had \$2.7 million of borrowings for committed caravan park strategic investment. Council's asset renewal ratio, which is measured by comparing asset renewal expenditure to depreciation, was 106.51%. A percentage greater than 100 indicates Council is maintaining its existing assets.



Stability and Efficiency

Council raises a wide range of revenues including rates, user fees, grants and contributions. Council's rates concentration, which compares rate revenue to adjusted underlying revenue, was 47.25% for the 2021-22 year.

Council has less reliance on rate revenue to fund Council's ongoing services than similar councils in the large rural shire group due its diverse revenue base. Council's average rate per property assessment of \$1,504 also 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 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 buildings; to matters concerning business development, planning for appropriate development and ensuring accountability for Council's budget.

Financial Position

Council's financial position continues to remain sound in 2021/2022 highlighted by an operating surplus of \$3.88 million, low debt of \$2.7M and an asset renewal indicator of 106.51%, indicating that Council is meeting the demand to renew the \$637 million of community assets under its control.

Major Capital Works

During 2021-2022, major capital works included the following:

The conversion of the large meeting room at Port Fairy Community Services centre to a 3 year old Kindergarten and Child Care space.

Rehabilitation of

- Chatsworth Wickliffe Road,
- Caramut- Chatsworth Road,
- Badhams Lane
- Albert Road
- Grassmere Road
- Kerrs Road
- Regent Street
- Rollos Road
- Dunnes Road
- King Street,
- Maes-Y-Porth Road
- Lowery Road
- Minjah-Hawkesdale Road
- Portland Road

-Lake View Road Upgrades
Funding received through the Crisis Committee of Cabinet-
Infrastructure Stimulus Fund
receiving \$910,000 for widening, kerb and channel and upgrade of Lake View Road between the Princes Highway and the Tower Hill Nature Reserve access road.

Council continued the project to the intersection of Tower Hill Road achieving a much improved road improvement in this area.

-New footpaths funded through the Local Roads and Community Infrastructure Program.

- Hughes Avenue
- Princes Highway (Port Fairy)
- Dunlop Street Mortlake,
- Blair Street Peterborough
- Hopkins Highway Purnim

-Replacement of the Koorungal Road bridge

-Worked closely with Southern Grampians Shire Council for the replacement of the Wallacedale Byaduk bridge

-Replacement of the major culverts on Hallowells Road, Toolong Avenue and Harris Road

-Commissioning of the new Garvoc Community Hub

-Purnim Recreation Reserve turf wicket installation.

-Koroit Streetscape Stage 1 – IGA frontage.

-Port Fairy Railway Place Gathering Space installation.

Major Changes

Development of Council's Local Government Strategic Framework to meet the implementation of the Local Government Act 2020.

Transition library service delivery from the Corangamite Regional Library Corporation to a shared Corangamite Moyne Library service where Moyne Shire hosts the back-of-house Hub operations.

Major Achievements

- Adoption of Economic Development Strategy and Action Plan.
- Adoption of My Moyne My Future Community Vision 2040
- Adoption of the 2021-2025 Council Plan
- Adoption of the Financial Plan 2021-2031
- Adoption of Asset Plan 2022 and six supporting Asset Management Plans



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.

The Shire is named after the Moyne River, a major geographical feature that meanders through the municipality. 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 17,374 (Census 2021) residents. Most of the growth within the Shire is to the south in the coastal areas and in Koroit.

On average over the 25-year forecast period, the population is projected to increase by 0.55% per cent each year until 2041 when the population is projected to be 19,211 people.



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 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.

Townships within the municipality include 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 Eastern Maar 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.

Services Offered by the Council

- Asset management
- Community development
- Engineering design
- Environment and sustainability initiatives
- Festival and events support
- Road maintenance and construction
- Footpath maintenance and construction
- Aged care
- Home Care packages
- Child care
- Immunisations
- Library services
- Local law enforcement
- Maternal and child health
- Preschools
- Public health
- Tourism,
- Town planning
- Waste management
- Youth services and
- 3 and 4 year old kindergarten

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.

The following Councillors were elected at Council elections in October 2020



Cr Jim Doukas



Cr Jordan Lockett



Cr Daniel Meade



Cr Ian Smith



Cr Karen Foster



Cr Damian Gleeson



Cr James Purcell

Councillors First Elected

Cr Jim Doukas - First elected 2002

Cr Jordan Lockett - First elected 2016

Cr Daniel Meade - First elected 2016

Cr Ian Smith - First elected 2016

Cr Karen Foster - First elected 2020

Cr Damian Gleeson - First elected 2020

Cr James Purcell - First elected 2008, resigned 2014, elected 2020

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.

Brett Davis

Chief Executive Officer

Brett Davis was appointed Chief Executive Officer in June 2022.

Mr Davis joined Moyne Shire Council in January 2020 as Director Economic Development and Planning. He is a qualified town planner with over 25 years' experience in management, urban and regional planning, property, development management and facilitation.

Most recently Brett was Executive Director Regional Victoria with the Victorian Planning Authority. He has been a Senior and Sessional Member at Planning Panels Victoria, and has served on the Building Appeals Board. He has held a number of senior planning and leadership roles in the public and private sectors as well as extensive experience in Local Government and industry as a planner and project manager. He also holds a Certificate in Property Practice and is a graduate of the Australian Institute of Company Directors Course. In June 2022 Mr Davis became a board member for Food and Fibre Great South Coast.



Edith Farrell

Director Infrastructure and Environment

Edith Farrell joined Moyne Shire Council in October 2021 from Glenelg Shire Council where she held the role Director Assets role.

Ms Farrell has led a multi-disciplinary team across a number of portfolio areas including community services, recreation, library services, arts and culture, tourism and events, and more recently engineering and design, Ports, waste and environment, works and operations, and capital infrastructure.



David Rae

Director Corporate and Community Services

David Rae joined Moyne Shire Council in May 2022 from Corangamite Shire Council.

He is an experienced finance professional with over 25 years' experience in the public and private sectors. He is responsible for the Community and Corporate Services Directorate of Council that includes financial management, organisational development, information technology, community services and cultural and community development. He is a qualified accountant (CPA) and graduate of the Australian Institute of Company Directors.



Bill Millard, Chief Executive Officer

Resigned April 2022

Trevor Greenberger, Director Infrastructure and Environment

Resigned August 2021

Kevin Leddin, Director Community and Corporate Services

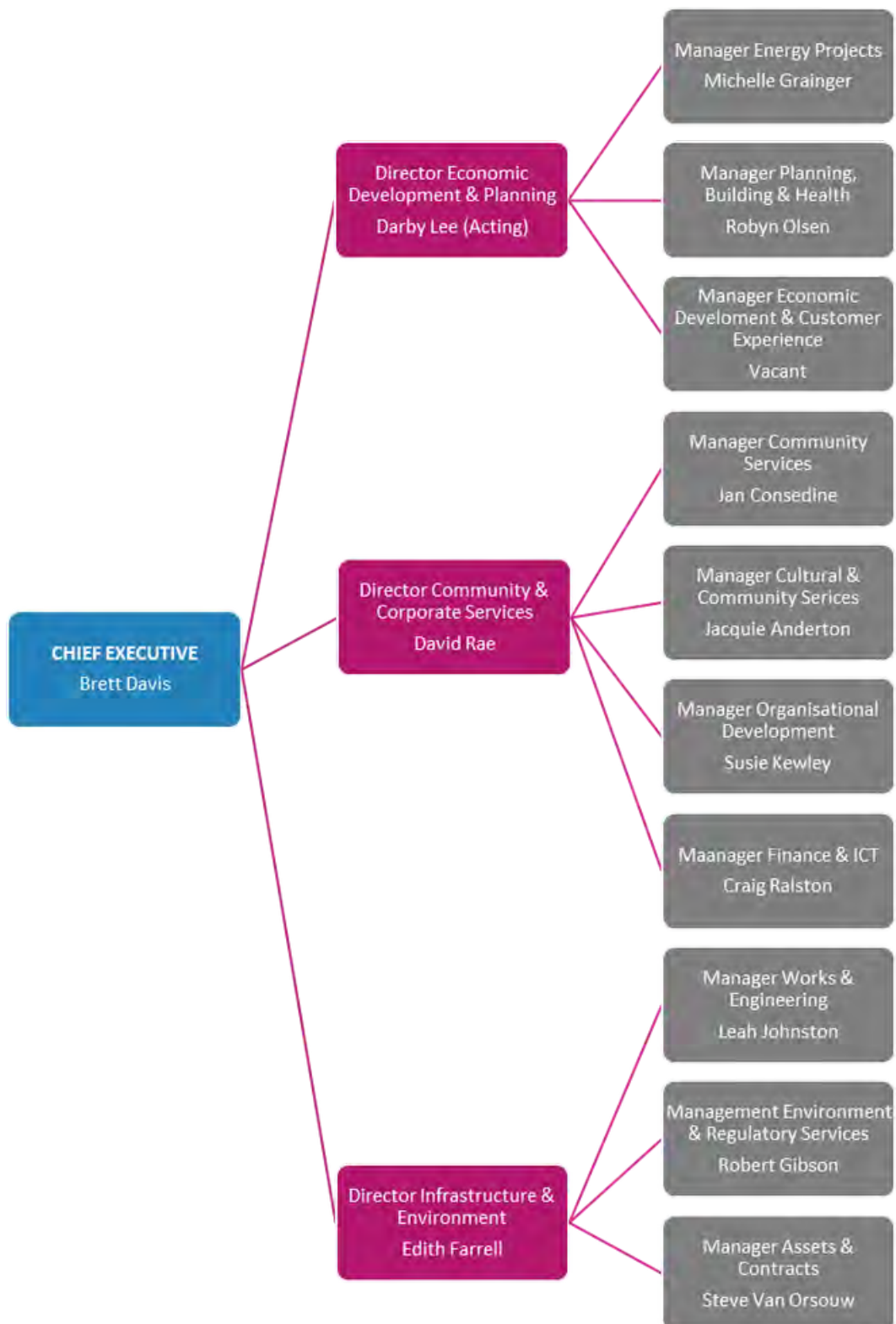
Resigned February 2022

Brett Davis, Director Economic Development and Planning

Appointed Chief Executive Officer in June 2022

Management Structure

As of June 30, 2022



Organisational Structure and Services

As of June 30, 2022



Workplace Profile

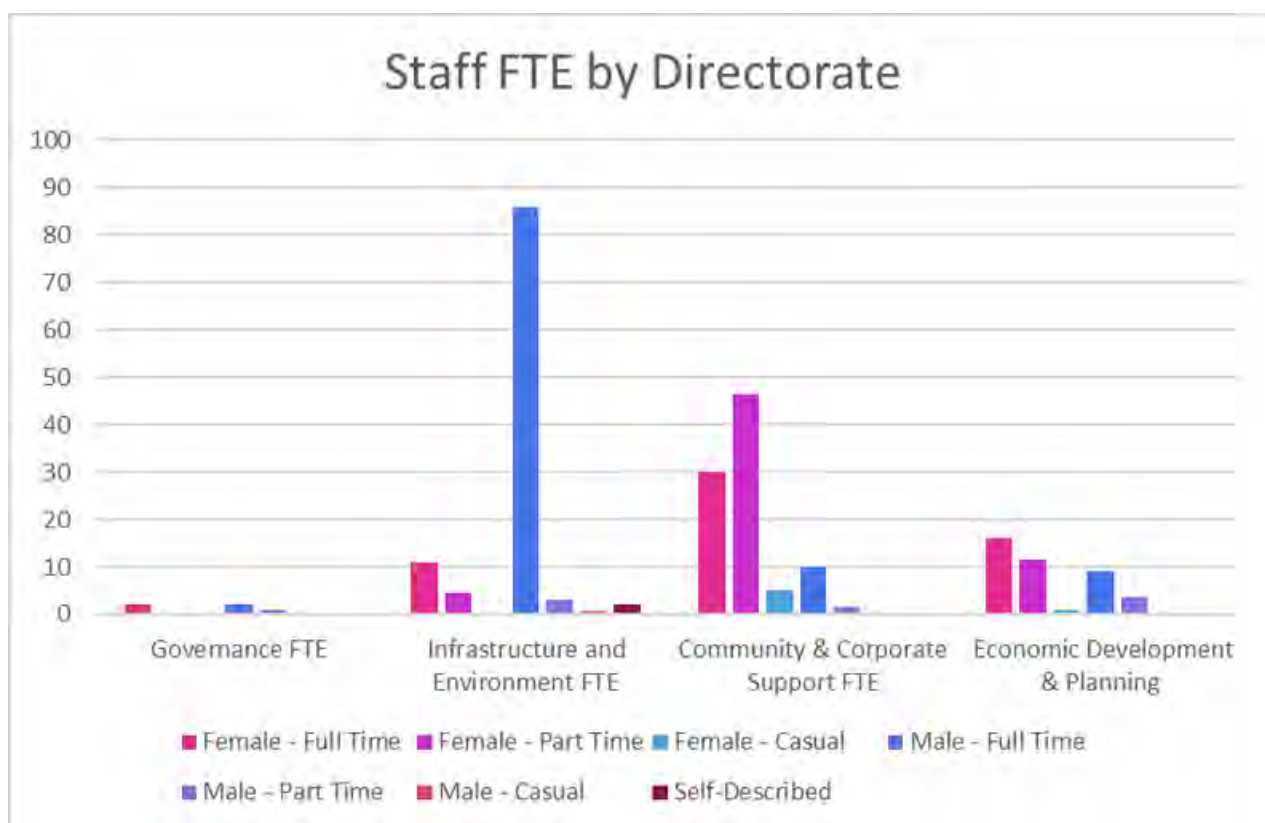
Diverse and highly skilled, Moyne Shire Council is proud of its staff members who boast a variety of skill sets across a broad range of disciplines. From town planning to road maintenance crews, parks and gardens, accounting, community development, organisational administration and communications, the Council offers fantastic career opportunities for local people and is one of the largest employers within Moyne Shire.

In 2021/2022 Moyne Shire Council employed the equivalent of 242.40 full-time positions (FTE).

Council Staff

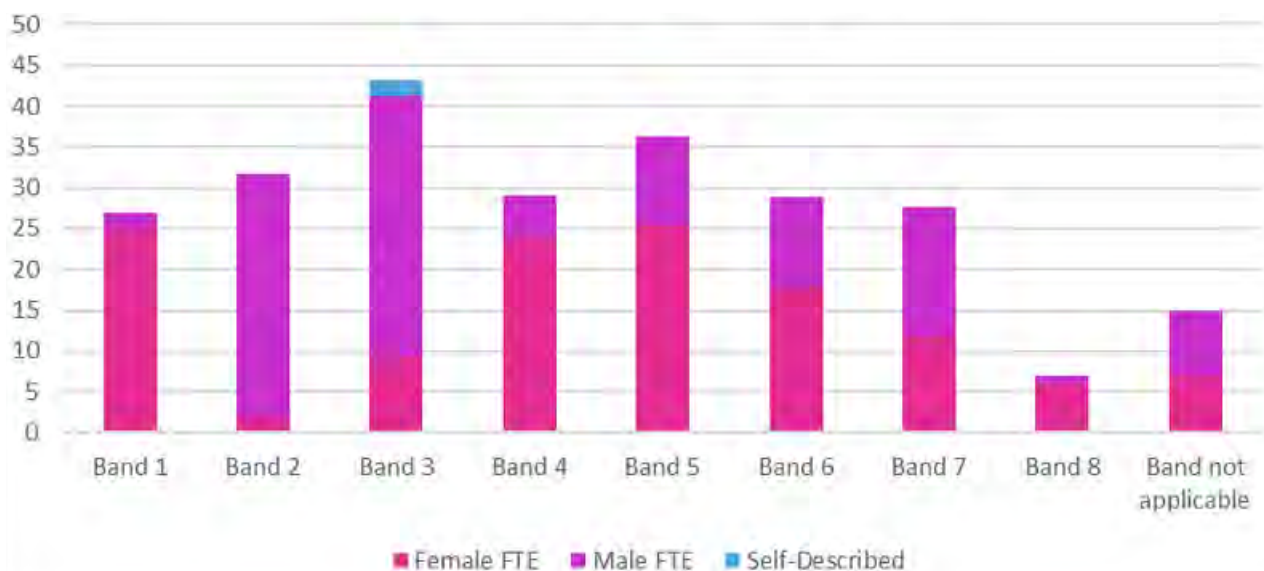
A summary of the number of full time equivalent (FTE) Council staff by employment type, directorate and gender is set out below.

Employee Type/Gender	Governance FTE	Infrastructure and Environment FTE	Community and Corporate FTE	Economic Development and Planning FTE	Total FTE
Female Full time	2.0	11.0	30.0	16.0	59
Female Part Time	0.0	4.6	46.0	11.2	61.8
Female Casual	0.0	0.1	3.2	0.9	4.2
Male Full time	2.0	86.0	10.0	9.0	107.0
Male Part time	0.8	2.4	1.4	2.8	7.4
Male Casual	0.0	0.6	0.1	0.3	1.0
Self Described	0.0	2.0	0.0	0.0	2.0
Total	4.8	106.7	90.8	40.2	242.40



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

Employee Classification	Female FTE	Male FTE	Self Described	Total FTE
Band 1	21.7	2.80	0.00	24.50
Band 2	4.70	28.90	0.00	33.60
Band 3	19.50	32.10	2.0	53.60
Band 4	14.00	5.0	0.00	19.00
Band 5	23.30	10.80	0.00	34.10
Band 6	16.90	10.90	0.00	27.80
Band 7	12.50	15.80	0.00	28.30
Band 8	5.50	1.00	0.00	6.50
Band Not Applicable	7.0	8.00	0.00	15.00
Total	125.10	115.30	2.00	242.40



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 People & Culture, including but not limited to, recruitment and selection, conditions of employment and termination of employment.

The Council's policies and codes provide 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.

Gender Equality

Council is progressing on meeting the obligations of the Gender Equality Act 2020. A project Control Group has been established to oversee the implementation of this Act, to provide information and support to staff to assist them in meeting their obligations, and to ensure the principles of gender equality are imbedded in all works, processes, decisions and functions of Council.

The following have been undertaken:

- Submitted the Gender Equality Action Plan to The Commission for Gender Equality in the Public Sector;
- Progressing in undertaking Gender Impact Assessments;
- Submitted the Internal Workplace Gender Workplace Data to The Commission for Gender Equality in the Public Sector;
- Employee training for undertaking Gender Impact Assessments.

Learning and Development (education and 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 internal training programs were offered to relevant staff:

- Induction to Local Government;
- First Aid (including Level 2 First Aid, CPR, Asthma Management and Anaphylaxis);
- Gender Impact Assessments;
- Conflict of Interest;
- Conflict Resolution;
- Cyber Security;
- Performance Management;
- COVID Safety Officers;
- Infection Control;
- Chainsaw – safe operation;
- Transferring of Clients (manual handling);
- Dangerous Goods.

In addition to the above, staff have access to numerous external training courses and information sessions that provide great benefit to their personal and professional development, provide benefits to the organisation as a whole, and add value to the services offered by Council.

Supplementing our training program is our online learning and development platform Litmos. Staff have access to this platform that hosts over 990 courses ranging from compliance to personal and professional development training.

Our Performance

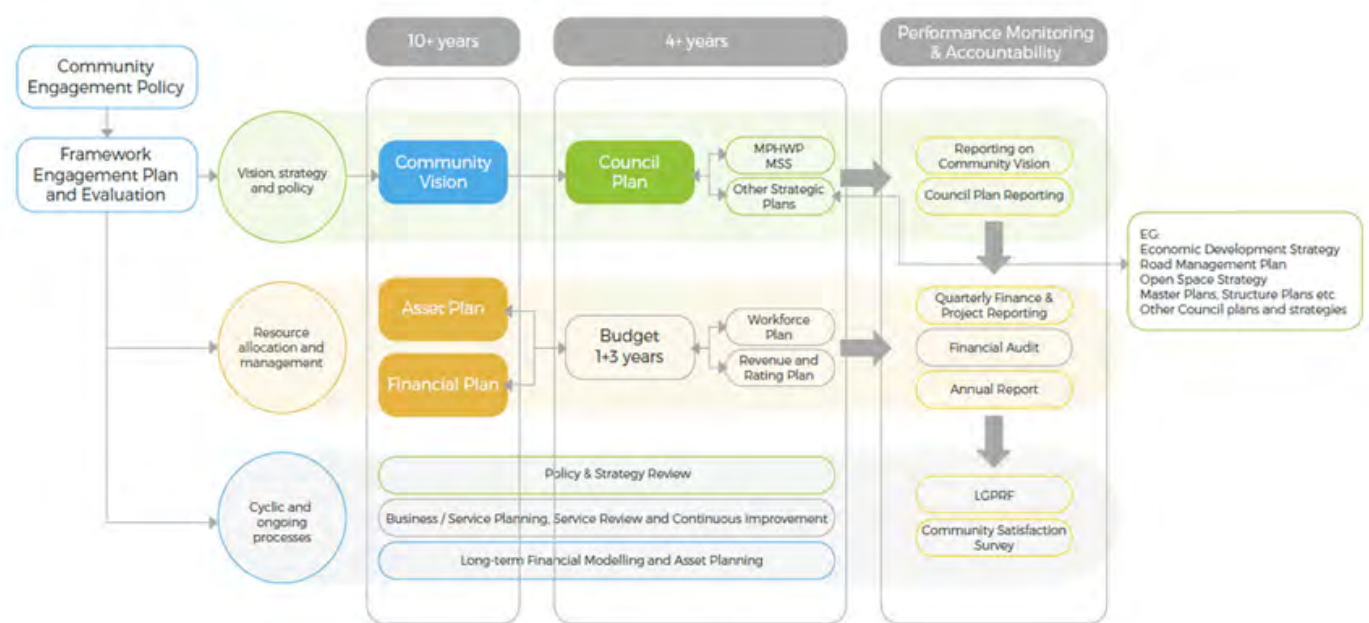


Strategic Planning and Reporting Framework

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 2021-2025 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.

The strategic planning and reporting framework



What this annual report contains

The 2021/2022 Annual Report describes Council's operations and performance for the financial year from 1 July 2021 to 30 June 2022.

The value of reporting

As well as meeting the statutory requirement set out in the Victorian Local Government Act, 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 2021/2022. Each outcome presents the achievements and challenges we experienced in delivering our objectives.

How the annual report is used

The performance of each outcome presented in the report is benchmarked against the 2021-2025 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 has been informed from 2021 community consultation activities through the My Moyne, My Future initiative and 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

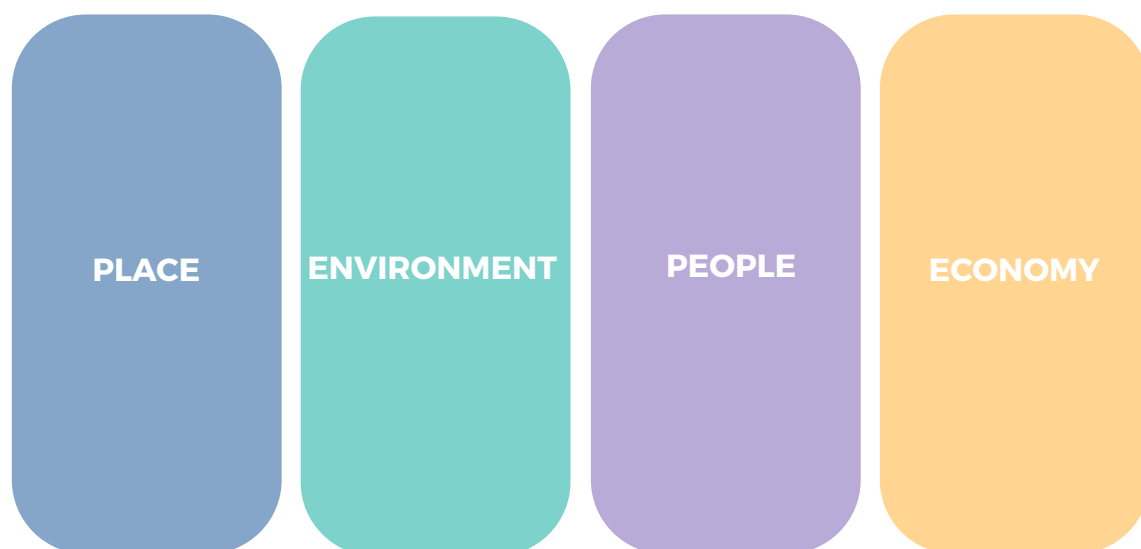
Adopted in the Council Plan, Council is focused on the following key result areas (pillars) and objectives. The strategic objectives are reviewed annually to ensure they remain the priority of Council and will best meet the community's needs.

Our Pillars

Moyne Shire Council undertook a survey and program of community conversations to understand needs, aspirations and priorities of Moyne Shire.

Nearly 1,050 contributions from approximately 320 people who live, work, study or visit Moyne Shire were collected and analysed. Contributions participated in various engagement activities, including community pop-ups, a school pop-up and an online survey.

The engagement data was analysed and grouped into four pillars:



PILLAR 1 PLACE

Housing

- Advocate for diverse housing and accommodation options to meet the housing needs of residents and develop blended communities where all are welcome to live and can enjoy a quality of life.
- Encourage urban design principles and policy that support sustainable sub-division and housing developments.
- Advocate for provision of infrastructure and services to enable and support new development.

Community Centers and Hubs

- Provide and activate facilities that enable the community to connect, and promote opportunities for people of all ages and abilities to learn, be creative and healthy.
- Utilise existing facilities and buildings that represent viable opportunities for investment and repurposing.
- Foster partnerships with community groups, agencies and service providers to develop multi-purpose, adaptable facilities to maximise co-use, co-management and mutual benefits.

Active and Connected Communities

- Support transport, mobility and connections across the Shire through local roads, footpaths, tracks and trails.
- Ensure that urban development enables safe and accessible walking and cycling connections to local facilities and services.
- Play, sport and recreation spaces are designed for all ages, genders and abilities and encourage active and social lifestyles.
- Address accessibility and cultural barriers to public and community facilities, play, recreation and open space.

Active and Connected Communities

- Collaborate with Traditional Owners on building awareness, understanding and recognition of cultural heritage and the story of Country.
- Lobby for improvements to telecommunication services and digital connectivity to support business, work, health and social opportunities across the Shire.
- Maintain, protect, enhance and celebrate the identity of our towns and destinations, including their natural and cultural assets and collective history.
- Encourage collaboration and partnerships between communities to achieve mutual benefits and build community connections.
- Continue to build a sense of belonging and pride through the provision, maintenance and improvements of public spaces.

PILLAR 2 ENVIRONMENT

Leadership and Policy

- Commit to the strategies and responses in Moyne Shire Climate Emergency Declaration.
- Partnership with community, environmental agencies, Traditional Owners, land and asset managers and other communities of interest to develop local and regional leadership on environmental best practices.
- Support communities, environmental groups and volunteers with local projects and environmental protection and management activities.

Coastal Protection and Management

- Protect our coastline and coastal communities from the impacts of climate and weather events.
- Promote collaborative and sustainable coastal management across the varied composition of land ownership and management.
- Retain, protect and enhance coastal areas of cultural value.

Sustainable Land, Water and Resource Management

- Protect and enhance the Shire's ecology and biodiversity through collaboration and knowledge sharing across a range of land and resource management partners.
- Plan for and respond to land use changes and impacts due to climate change, weather events and farming practices.

Renewable Energy

- Local Communities receive significant benefits from investment and development in renewable energy projects across the Shire.
- The scale and size of renewable energy projects considers cumulative social, environmental and economic impacts.
- Continues to oppose new wind farm developments beyond those already proposed until recommendations 8.2.1 to 8.2.7 of the 2017 Office of National Wind Farm Commissioner's Report to Parliament is implemented.
- Support local and collaborative community-led local energy projects.
- Residential and urban development incorporate and support renewable energy initiatives and product innovations.

Waste Management

- Continue to reduce the quantities of waste going to landfill and identify options to maintain and increase levels of waste recycling.
- Promote waste minimisation education programs and information on recycling requirements for roadside bin collections.
- Continue with planning, management and advocacy for support funding to reduce and mitigate risks from existing and old landfill sites in the Shire.
- Identify opportunities for waste re-use for economic development or energy projects.

PILLAR 3 PEOPLE

Our Partnership with Traditional Owners

- Work towards a mutual understanding of cultural, social and environmental values to support a shared future.
- Understand and support the aspirations of the Traditional Owners of Country in planning, strategy and policy.
- Work together to address barriers to participation in economic, cultural and social opportunities.

Young People

- Ensure that the aspirations, ideas and concerns of young people are listened to, included and considered in program and service planning and delivery.
- Support and promote local networks that connect young people to education, training, employment and wellbeing services.
- Promote programs and services that enhance the wellbeing of children and young people, and improve their mental and physical health and resilience.

Inclusion, Diversity and Respect

- Residents feel safe, welcomed, included and valued in their communities.
- Promote and provide opportunities for people of all identities and abilities to participate in community life, be respected, and have access to facilities and services.
- Strengthen connection as “one Shire” between urban and rural residents and our many communities.
- Recognise and respect the various cultural backgrounds of residents and the value and opportunities a tolerant and welcoming multi-cultural community brings to the Shire.
- Ensure that Council and other service providers continue to understand and address issues facing vulnerable and isolated residents.
- Support opportunity to participate in community life through promotion of the role and diversity of interests of local community groups and volunteers.

PILLAR 4 ECONOMY

Skills, Learning and the Workforce

- Foster a lifelong learning community through continued support for access to education, skills and learning for all residents of all ages and all backgrounds.
- Support education pathways from informal to formal education and from education to employment.
- Create the environment for and actively support population and workforce skills attraction.

Agriculture, Food and Farming

- Recognising and supporting the importance of agriculture our economy, trade and investment.
- Ensure continued support for agricultural and manufacturing industries and advocate for innovative and high value, sustainable agricultural growth.
- Facilitate agri-innovation, research and value-chain opportunities to support diversification of the sector.

The Visitor Economy

- Grow the visitor economy and increase visitor yield through new tourism initiatives and products.
- Enhance the visitor experience through place-making, streetscape and visitor amenity improvements.
- Inspire, motivate and attract increased visitation and dispersal across the Shire.
- Improve industry and business skills and engagement opportunities.
- Enhance the reputation and awareness of the Shire as a destination, through the support of local events and festivals.

Performance

Council's performance for the 2021/2022 year has been reported against each strategic objective to demonstrate how Council is performing in achieving the 2021-2025 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.

Council Plan progress – status legend



Key Result Area 1 - Place

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.







Components of Place



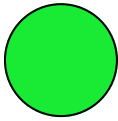
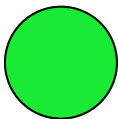

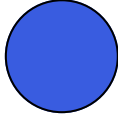
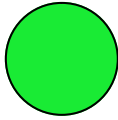
- Our cultural heritage and history
- Built and natural environments including housing, urban design and open spaces
- Accessible community assets and facilities
- Support Infrastructure and assets such as roads, footpaths, drainage and streetscapes
- Clean and attractive neighbourhoods that connect people to place and to each other
- Collaborative arts, culture, sports and events
- Planning, design and development

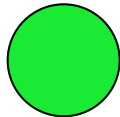


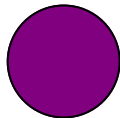
Council Plan Progress

The following table reviews the performance of Council against the Council Plan 2021-2025 in relation to the strategic indicators included in the Council Plan.

Strategic Indicator	Outcome/Comments	Status
Objective 1 - Active and Connected Communities		
Continue to advocate for funding for the Shire's and regional road network and continued investment in upgrades to the Princes Highway	Several meetings held with Government and Opposition MPs, Ministerial Advisors and Department representatives highlighting key road projects. Roads included in all advocacy documents prepared.	
Work with developers on provision of open-space and connecting infrastructure for sub-division projects	Regular meetings held with developers as needed in relation to open space infrastructure.	

Complete Open Space Design Guidelines to inform contemporary, sustainable and inclusive play, recreation and open space planning and design	Development of the Open Space Design Guidelines is underway and is scheduled for completion in February 2023.	
Continue to create connected and active communities through the design, delivery and upgrades of walking and cycling networks, including the Port Fairy to Warrnambool Rail Trail.	Installation of the bicycle lane along Regent and Gipps Streets, Port Fairy. Met with Bicycle Users Group to identify priorities.	
Advocate for funding to renew the Griffiths Street Bridge, Port Fairy	Issue has been raised in several advocacy meetings and is included in all advocacy documents.	
Continue to implement and review Council policies and plans that include proposals for active and connected community and asset projects	Development of the Southcombe Park Use and Development Plan is underway and is scheduled for completion March 2023.	
Objective 2 - Town and Community Stability		
Advocate for investment in improved telecommunication and digital connections and support the implementation of the Great South Coast Digital Strategy	Work is continuing on the Great South Coast Digital Plan.	
Facilitate good governance, community consultation and collaborative advocacy in line with the Community Engagement Policy 2021	Consultative projects undertaken with communities include the Peterborough Streetscape, Woorndoo and Hawkesdale Community Plans and Koroit Streetscape	

Strategic Indicator	Outcome/Comments	Status
Promote grants and funding support through the Community Assistance Fund and the Festivals and Events Fund for community-led projects, facility improvements and local health and safety initiatives	Consultative projects undertaken with communities include the Peterborough Streetscape, Woorndoo and Hawkesdale Community Plans and Koroit Streetscape	
Continue to create connected and active communities through the design, delivery and upgrades of walking and cycling networks, including the Port Fairy to Warrnambool Rail Trail.	Installation of the bicycle lane along Regent and Gipps Streets, Port Fairy. Met with Bicycle Users Group to identify priorities.	
Promote grants and funding support through the Community Assistance Fund and the Festivals and Events Fund for community-led projects, facility improvements and local health and safety initiatives	The Community Assistance Fund was fully expended in 2021-2022 supporting 55 community projects broadly across the shire.	
Identify opportunities to improve the streetscapes and presentation of townships through capital works, greening projects, signage and public art	Place signage installation at Hawkesdale town entries. Installation of carved sculpture at Martins Point PF playground	
Seek funding and investment for implementation of Koroit Streetscape Plan	Advocacy work is continuing with a fully costed document produced and handed to MPs and key departmental contacts	
Seek and funding and investment for implementation of Port of Port Fairy Master Plan.	Has been included in all advocacy documents and raised in meetings.	
Seek funding and investment for implementation of the East Beach Foreshore Plan	State Government funding for project secured.	

Objective 3 – Community centres and hubs		
Strategic Indicator	Outcome/Comments	Status
Review and update Council's Asset Management Plan and Long Term Financial Plan to plan for investment in key community facilities across the Shire	Adoption of the Moyne Asset Management Plan	
Cultivate partnerships with groups, associations and agencies to explore co-use models and investment opportunities for multi-use community facilities, land and precincts as accessible and fit for purpose learning, working and social spaces	Shared use of sporting pavilions at the Killarney Recreation Reserve and Southcombe Park	
Encourage the use of public land associated with community facilities for community gardens, gathering spaces and local art and cultural projects.	Installation of the Peterborough Irvine Reserve and Port Fairy Martins Point natural play spaces and the Port Fairy Railway Place Gathering Space.	
Seek funding to develop an Arts & Culture Strategy that supports the use of community facilities, encourages public art, community cultural programs and builds visitation across the shire.	Finalisation of Regional Arts Victoria Creative Industry Strategy will inform the Arts & Culture Strategy. Work has not yet commenced on this document.	

Major Initiatives

Major initiatives identified in the 2021-2022 budget include:

- Panel Hearings concluded and will be presented to Council for finalisation of Planning Scheme Amendment to implement recommendations of the Rural Housing and Land Capability and Biodiversity Strategies.
- Ongoing preparatory work for a planning scheme amendment to implement the Koroit Structure Plan
- Completion of Cudjee Structure Plan has been placed on hold
- Focusing upon pool safety requirements, an audit has been completed which compiles actions for the upcoming 12-18 months.
- Moving towards digitisation of building files dependent upon systems upgrades.
- A Municipal Building Surveyor has been contracted alongside a building inspector.

Other Initiatives

- Installation of the Koroit Streetscape stage 1 - IGA bluestone footpath
- Installation DC Farran Oval Mortlake Recreation Reserve lighting infrastructure
- Upgrades to Martins Point Play space and new community meeting space at Railway Place, Port Fairy
- Implementation of various projects under the State Governments Outdoor Activation program including the Koroit Stage and Railway Place landscape infrastructure
- Commissioning of the new Garvoc Community Hub
- New facilities at the Macarthur Bowls Club commissioned
- Completion of Irvine Reserve upgrades at Peterborough
- Major upgrades to facilities at the Koroit Victoria Park Pavilion and Koroit Bowls Club
- Adoption of the Koroit Streetscape Plan 2021
- Successful supporting advocacy for funding for the Port Fairy Football Netball Club redevelopment project
- Funding and project development support for the new Dundonnell CFA and community hall facility
- Reinstatement of the Woorndoo Avenue of Honour
- Completion of the Hawkesdale Community Development Plan
- Council purchase a new jet patcher for the maintenance of our sealed road network, which includes a spray bar on the back which is more efficient for the sealing of large patches.
- Upgrades to Peterborough Foreshore Play Space
- Renewal works to Bessiebelle Hall
- New roof installed at the Darlington Speedway amenity block
- Introduction of the Moyne Virtual Gallery as online 3D multifunctional art gallery that allows for art, photo, sculpture and multimedia exhibitions. The gallery can hold multiple exhibitions at one time and can display art and performances in different landscapes, with external gallery walls and curated artworks. Three indoor exhibition spaces with a backroom for video and multimedia courtyard.

Services

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

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.

- 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.

Engineering Design

This service undertakes design and planning for various works within Council's capital works program including roads, footpaths, bridges, drainage and waterways infrastructure.

- Project management including programming of roads, road seals, bridges and footpaths.
- Dealing with infrastructure planning referrals including assessment, conditions, certification and statement of compliance.
- 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.

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 and for Councils road making and maintenance programs. The enterprise returns a 28.6% of gross sales dividend to Council's general revenue.

- 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.
- Pit maintenance to ensure weed free and tidy quarry.
- Quarry management and supervision.
- Crusher maintenance.
- Plant and equipment maintenance.
- Quarry dividend to Council of \$597,315
- Weighbridge maintenance.

Asset Management & Contract Management

This service is responsible for Councils Asset Management Policy, Asset Plan 2022 (the strategy) and prepares long term asset management plans for each asset class that Council is responsible.

This requirement under the Local Government Act 2020 requires Council to prepare asset plans for infrastructure assets. This department is responsible for achieving overall improvement to Councils asset maturity and provides Councils decision makers with the data to make informed decisions in accordance to Asset Management principals.

The assets that are maintained or renewed within this department consist of all building assets. Works are prioritised in order to optimise their strategic value and service potential based on obtained condition data.

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 Councils GIS service. This department facilitates all procurement activities in accordance to Councils adopted Procurement Policy that was required under the Local Government Act 2020.

- Maintain and populate asset registers and Asset Management System, including condition and compliance audits, and ad hoc risk and maintenance inspections for non- roads assets.
- Program and coordinate works for maintenance, renewal and upgrades for assets including, buildings, structures and street furniture, including maintenance on 408 buildings.
- Project Management including design input, tender documentation, supervision and contract management for construction of annual capital works program for , buildings and special projects.
- Formulate, make application for, administer and report on funding grants for projects
- 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.
- Maintaining the contract and quotation system for the organisation.
- Facilitate procurement activities for the organisation in accordance to councils adopted Procurement Policy

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.

- 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)

Statutory & Strategic Planning

This service maintains Councils role under the Planning and Environment Act 1987 as a Responsible Authority and Planning 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.

- 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 and Planning 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.

Cultural and 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, Mortlake Recreation Reserve and the Nirranda and District Community Facility.

Works with sporting groups to manage reserves and negotiates License Agreements. Provides community assistance fund, financial contributions to minor recreation reserves (based on the number of clubs – football, cricket, tennis, netball) and public halls.

This service manages the operation of the Mortlake pool and contributes to the operation of the Hawkesdale and Macarthur seasonal pools and the Belfast Aquatic Centre (Port Fairy pool).

- 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.
- Open Space planning.
- Maintenance of Gardens Oval and Victoria Park Reserves.
- Contribution to the operating costs of DC Farran Oval Mortlake.
- Operation of Southcombe Park Sporting Complex.
- Operation of the Mortlake swimming pool.
- Contribution to the operation of the Hawkesdale, Macarthur and Port Fairy swimming pools.
- Provision of community planning support.
- Development of the Community Engagement Policy and Community Vision.
- Provision of rural access support.

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.

- Lawn, gardens and tree maintenance at 28 township sites.
- Site preparation/maintenance prior to local festivals/activities.
- Cleaning and maintenance of 20 Public Toilets.
- Cleaning and maintenance of 19 BBQ's.
- Maintenance of nine 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.

	Results			
Service/Indicator/Measure	2020	2021	2022	Material Variations
Aquatic Facilities				
Service Standard				
Health inspections of aquatic facilities Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities	0.00	1.00	0.00	There were no health inspections during the pool season due to resource unavailability, predominantly due to staff vacancies.
Service Cost				
Cost of aquatic facilities Direct cost of aquatic facilities less income received / Number of visits to aquatic facilities	\$21.46	\$24.17	\$62.01	Seasonal visits were reduced this season due to closures caused by the ongoing coronavirus pandemic, staff availability and cold weather.
Utilisation				
Utilisation of aquatic facilities Number of visits to aquatic facilities / Municipal population	0.44	0.41	0.18	Seasonal visits were reduced during the reporting season due to closures caused by the ongoing coronavirus pandemic, staff availability and cold weather. In that, regard the result was not unexpected.
Libraries				
Utilisation				
Physical library collection usage Number of physical library collection item loans / Number of physical library collection items	2.24	1.98	2.01	Library usage increased in this period due to people return to active use of libraries following the coronavirus pandemic, and the anticipation of the new shared library service access to PLV resources.
Resource standard				
Recently purchased library collection Number of library collection items purchased in the last 5 years / Number of library collection items x100	66.40%	53.71%	62.75%	Limited stock was purchased in 2020-21 in the lead up to the transition to the Corangamite Moyne Library service.
Service cost				
Cost of library service per population Direct cost of the library service / Population	\$20.60	\$20.84	\$27.95	The higher cost of library services when compared to previous periods is not unexpected. This is due to additional contributions to meet the costs of the corporation which were due to higher operating and liquidation costs.
Participation				
Active library members in municipality Number of active library members / Municipal population x100	10.04%	15.81%	26.96%	The result of the year includes active users of e-resources. These were not included as active users in previous reporting periods. As such, the result is not unexpected.
Roads				
Satisfaction of use				
Sealed local road requests Number of sealed local road requests / Kilometres of sealed local roads x100	8.73	8.58	9.76	Council has undertaken a range of community engagement initiatives, encouraging the community to report concerns with the road network, and held information days with the community to answer questions and lodge requests for service. Consequently, the result is not unexpected.

Service/Indicator/Measure	2020	2021	2022	Material Variations
Condition				
<i>Sealed local roads maintained to condition standards</i>				
Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads x100	97.41%	93.13%	96.67%	
Service cost				
<i>Cost of sealed local road reconstruction</i>				
Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed	\$46.66	\$46.85	\$64.32	Over the last 12 months, Council has seen a considerable increase in costs for the supply of raw materials, particularly quarry products and fuel costs. Additionally, many of the sites this year had extremely poor subgrades, requiring additional pavement depths.
Service Cost				
<i>Cost of sealed local road resealing</i>				
Direct cost of sealed local road resealing / Square metres of sealed local roads resealed	\$3.68	\$3.73	\$4.52	Over the last 12 months, Council has seen a considerable increase in costs for the supply of raw materials, particularly quarry products and fuel costs. Additionally, many of the sites this year had extremely poor subgrades, requiring additional pavement depths.
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	38.00	43.00	42.00	

Key Result Area 2 - Environment

Strategic Indicators


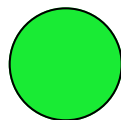
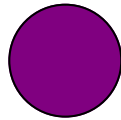

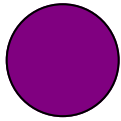
The following statement reviews the performance of Council against the Council Plan including results achieved in relation to the strategic indicators included in the Council Plan.

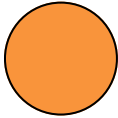




Components of Environment


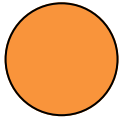

- Natural environments including coastal zones, catchments, flora and fauna
- Climate change and adaptation
- Waste management, recycling
- Renewable Energy
- Sustainable living
- Agricultural practices including regenerative agriculture
- Land, water and resource management

Council Plan progress

The following table reviews the performance of Council against the Council Plan 2021-2025 in relation to the strategic indicators included in the Council Plan.

Objective 1 – Leadership and Policy		
Strategic Indicator	Outcome/Comments	Status
Continue implementation and monitor progress of the Moyne Shire Climate Emergency Declaration	Ongoing meetings on a regular basis and reports up to Council.	
Manage and promote environmental grants and sponsorships to support local groups and projects	Regular promotion of programs, including the Carbon Offset Program.	
Objective 2 – Coastal Protection and Management		
Continue to advocate for funding and investment to address coastal erosion and environmental risks along the eastern and southern beach areas of Port Fairy	Federal Grant received to progress options analysis for South Beach. Risk Grant received from DELWP for Griffiths Island Southern Causeway upgrade. Continuously advocating for funds for EB Sea Wall and to protect private assets around coast within Shire	
Advocate for coastal protection and effective management across the Shire including the Great Ocean Road Authority, Parks Victoria, Department of Environment, Land, Water and Planning, catchment management authorities and other land managers	Active liaison with all relevant stakeholders regarding coastal management and funding streams/projects. Advocated through Australian Coastal Councils Association Inc for disaster mitigation/prevention funding to which Federal Government has committed \$200 million per year	
Progress resolution of the issues of the East Beach tip and night soils	Significant progress made towards a resolution. Investigations ongoing to allow decision makers to decide on resolution scheduled for early to mid 2023.	

Reinforcement of coastal and beach defences by advocating for funding support for the East Beach rock wall	Continuously advocating and reviewing funding streams for EB sea wall upgrades in front of public infrastructure and private. EB Toilet block public section delayed due to DELWP conducting State-wide risk assessment of crown managed infrastructure and prioritisation of required upgrades	
Objective 3 – Renewable Energy		
Investigate opportunities to support and increase the installation of renewable energy and sustainable living systems and products for communities, residences, business and industry	Energy Efficiency initiatives being developed, including working with DELWP on providing renewable energy infrastructure to support Emergency Relief Centres.	
Advocate and support renewable and alternative energy initiatives in collaboration with local businesses, organisations and research institutes.	Continue to liaise with developers and businesses regarding cooperative arrangements including the Port Fairy Smart Energy Precinct	
Support initiatives and plans that promote undergrounding and co-location of transmission infrastructure associated with renewable energy projects	Continue to advocate for underground lines with State, Federal Government and make submissions to Australian Energy Market Operator and other agencies	
Objective 4 – Sustainable land, water and resource management		
Support and partner with key agencies and groups on local and regional environmental strategies and projects including the Glenelg Hopkins Regional Catchment Strategy	Active liaison with all relevant stakeholders and partaking in consultation for several Strategies and Policy reviews.	

Continue to implement the Roadside Weeds and Pests Program Control Plan and investigate opportunities to increase the scope of the Program	Liaison with DJPR on continuously implementing the Roadside Weeds and Pests Program Control Plan. Review of control plan to be undertaken over the next 12 months	
Work with Catchment Management Authorities, Wannon Water and other agencies on sustainable water strategies and urban sensitive water design	Minor liaison with CMA and Wannon Water. Stakeholder for consultation in the development of Glenelg Hopkins CMA Strategy 2021-2027	
Objective 5 – Waste management		
Advocate for a Regional Waste RE-use Options Report to identify viable economic or investment projects for by-products, energy production or other sustainable initiatives	The Optimal Regional Infrastructure Model has been completed. An implementation plan is underway as part of the South West Victoria Alliance of Councils	

Major Initiatives

Major initiatives identified in the 2021/2022 budget include:

- Development of a domestic waste water management program
- Reviewed the role and purpose of Community Engagement Committees and commenced implementation of its recommendations including standardising and updating the charters for the advisory committees and holding an information forum for the community representatives.

Major Initiatives

Other Initiatives

- Improved water efficiency upgrades at East Framlingham Golf Club
- Continued delivery of renewed Licence Agreements for user groups based at Council managed reserves and community facilities.
- Advocated to State and Federal Government regarding Moyne's role as a renewable energy zone. Council met with politicians, State Government agencies, AEMO and the Australian Infrastructure Energy Commissioner during 2022. Prepared advocacy booklet for dissemination and use at a range of forums.
- Council has made submissions to the Government on the Gas Substitution Road Map and Directions Paper for Renewable Energy Zones.
- Developed a structured advocacy plan and presented this at a range of forums;
- Made submissions to state and federal enquiries on Renewable Energy Zones, Gas Substitution Plan b, Offshore Wind Farms Directions Paper, Australian Energy Market Operator Integrated Systems Plan;
- Participated in State Government Reference Groups and forums including the Environment Effects Statement for Willatook Wind Farm and Smart Energy Forums.
- Reviewed planning permit amendment applications for Ryan Corner and Hawkesdale Wind Farms and lodged submissions with Department of Environment Land Water and Planning.
- Commenced reviewing Council's 2018 position on wind farms.
- Commenced working with Swinburne University on a research project looking at harnessing wave energy with Port Fairy being a case study.

Services

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

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.

- 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.

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.

- -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.

Waste Management

This service provides kerbside rubbish, recyclable materials and green waste collection from residential and commercial properties in the designated collection districts. In 2020, the service was refined and now includes a dedicated glass only collection bin. The service provides for:

- Management of the Shire's residential and commercial kerbside collections.
- Management of the Shire's eight waste transfer stations and inert landfill.
- Delivery of a range of waste resource recovery services.
- Implementation of waste reduction programs in conjunction with the Barwon South West Waste and Resource Recovery Group.
- Monitoring and maintenance of the Shire's closed landfills.
- Promotion and education on sustainable waste management practices.

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 including the Domestic Animals Act 1994. Services include:

- An after-hours emergency service
- Administering 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, a cat trapping program, a dog and cat collection service and a pound service,
- Administering animal registrations (4,500 per annum).
- Supervision of safe school crossing points at Koroit, Mortlake and Port Fairy.

Energy Projects

Renewable energy projects worth an estimated \$7 billion are in various stages of planning and development across the Shire. Emerging benefits and challenges require Council's oversight in an emerging and changing power industry.

Services include:

- Administers planning permits issued by the Minister for Planning for wind farms.
- Assesses and determines permit compliance.
- Provides advice and support to Council and the community, particularly through establishing and chairing Community Engagement Committees for individual projects.
- Participates in Environment Effects Statement and planning permit and panel processes for proposed wind farms.
- Advocates to government and industry for process improvement and regulatory change based on lived learnings and National Wind Farm Commissioner recommendations.
- Assists in managing natural gas projects.
- Seeks to secure community benefits offered by major project proponents.

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	2020	2021	2022	Material Variations
Animal Management				
Timeliness				
Time taken to action animal management requests				
Number of days between receipt and first response action for all animal management requests / Number of animal management requests	1.00	1.00	1.00	
Service standard				There were more animals collected during the year when compared to previous reporting periods. There is no apparent reason for this. Council needs to take more proactive measures to ensure animals that are collected can be reclaimed in the future. This would include more education of the public and social media awareness.
Animals reclaimed				
Number of animals reclaimed / Number of animals collected x100	57.91%	58.17%	39.29%	
Service cost				
Cost of animal management service / Population	\$15.05	\$14.72	\$17.45	The higher cost of animal management reflects an increase in the number of animals collected during the year. The result is not unexpected.
Health and safety				
Animal management prosecutions				
Number of successful animal management prosecutions	100%	0%	100%	One successful animal management prosecution.

Food Safety				
Timeliness				
Time taken to action food complaints Number of days between receipt and first response action for all food complaints / Number of food complaints	1.00	1.00	4.50	Whilst the variance is material on a percentage basis, the result is within the expected range of 1 to 10 days
Service standard				
Food safety assessments 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	201.45%	41.96%	54.73%	Given the restrictions experienced during the prior reporting period the result is not unexpected, given more inspections were undertaken.
Service cost				
Cost of food safety service Direct cost of the food safety service / Number of food premises registered or notified in accordance with the Food Act 1984	\$751.98	\$873.01	\$828.62	
Health and safety				
Critical and major non-compliance outcome notifications 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	100%	71.43%	100.00%	All non-compliances were followed up.
Statutory Planning				
Timeliness				
Time taken to decide planning applications The median number of days between receipt of a planning application and a decision on the application	55.00	51.00	70.00	Over the last 12 months, Council has had a high turnover of planning staff, which has impacted on the ability of staff to follow up on outstanding matters with applicants, and the time taken to decide planning applications.
Service standard				
Planning applications decided within required time frames (Number of regular planning application decisions made within 60 days + (Number of VicSmart planning application decisions made within 10 days) / Number of planning application decisions made x100	77.12%	84.67%	81.32%	

Service/Indicator/Measure	2020	2021	2022	Material Variations
Service cost <i>Cost of statutory planning service</i> Direct cost of the statutory planning service / Number of planning applications received	\$2,558.77	\$2,164.80	\$1,931.61	Due to staff vacancies there have been cost savings in wages. The result is not unexpected.
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	0.00%	100.00%	100.00%	One application was heard at the tribunal and the Council decision was upheld.
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	67.54	70.13	63.17	The 2020-21 period was higher than usual. More residents were at home and organising repairs and repairs were also undertaken as part of the contamination inspection program. This year is considered on trend.
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	2.02	1.98	1.61	The result when compared to the previous period is favourable. Whilst the variance is significant on a percentage basis due to the small number of missed bins, any variation is significant. The result is within the expected range.
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	\$132.92	\$130.20	\$138.23	
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	\$70.47	\$41.61	\$49.16	The ongoing recycling crisis continues to impact the cost of the service. Whilst the result is higher than the previous reporting period, it is both within the expected range and below historical averages.
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	63.32	63.33%	61.35%	

Key Result Area 3 - People

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.

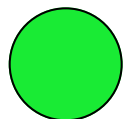
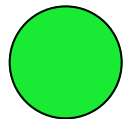

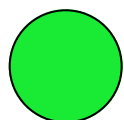
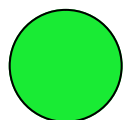
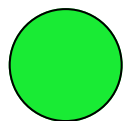
Components of People




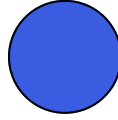
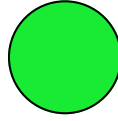
- Traditional Owners
- Children and young people
- Working and retired residents
- Equity, diversity, intersectionality, accessibility and inclusion
- Participation in community life and volunteers
- Mental and physical health and access to services
- Risk factors and behaviours that impact on health
- Healthy lifestyles, happiness and wellbeing

Council Plan progress

The following table reviews the performance of Council against the Council Plan 2021-2025 in relation to the strategic indicators included in the Council Plan.




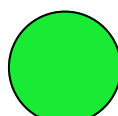
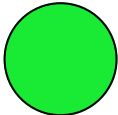
Objective 1 – Partnerships with Traditional Owners		
Strategic Indicator	Outcome/Comments	Status
Develop a Moyne Shire Council Reconciliation Action Plan	Focus on building partnerships with Traditional Owners prior to commencing Development of RAP. Partnership Plan in progress.	
Promote cultural awareness and celebrate this rich culture through collaboration with Traditional Owner representative groups	Actively empower the Framlingham community through participation on the Framlingham Community Safety and Emotional Wellbeing Reference Group. NAIDOC Celebration Day and Ambassador Award including cultural activities.	




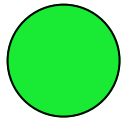
Ensure that Council services, programs and engagement activities are accessible and relevant to Traditional Owners groups and residents	Under the auspice of Narragunnawali, introduced meaningful reconciliation initiatives in Council early years centres including cultural language and history programs	
Objective 2 – Young People		
Continue to promote and implement the Moyne Youth Services Priorities Plan	The Moyne Youth Services Priorities Plan is used to inform the project agendas of the 2 key funding sources Engage! and FreeZa to deliver youth projects.	
Deliver and support events that develop creative, innovative, leadership and life skills of young people	EOI process to receive 4 pieces of indigenous art work to launch the Moyne Virtual Gallery. Pop Up Recording Studio – using industry professionals to support emerging artists to finesse and record original music then perform via the Youth Showcase Live performances	
Investigate and support programs and service delivery models that will help improve young people's health, employment and social connections	Lead 4 Innovation – delivery of a series of youth inspired projects that promoted engagement with industry to pitch ideas for implementation. Youth Parliament team presentation of Bill to Parliament – Mandatory Drug Testing on Construction Sites	
Target investment in assets, recreation and creative projects that provide opportunities for young people to be active in the community	In partnership with Mortlake P12 and the Mortlake Men's Shed develop the Dance O Mat at Mortlake Tea Tree Lake.	
Opportunities to volunteer and contribute more fully to community life	Appointment and ongoing of the Moyne Youth Engagement Panel to inform the My Moyne My Future Community Vision and subsequent strategic priorities.	

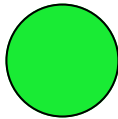
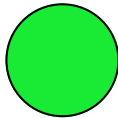

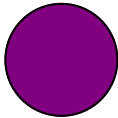

Objective 3 – inclusion Diversity and Respect		
Continue to provide cultural and community development services that partner with local representative groups, incorporate associations, service clubs and other community networks	Continued representation at community meetings, advocating for projects and preparation of funding submissions to support community projects.	
Objective 4 –Availability and Access to Services		
Support and advocate for implementation of the Terang Mortlake Health Service Mortlake Campus Redevelopment as a community health priority.	Raised with Government and Opposition MPs as a priority project.	
Support and advocate for the retention and increase in community health service provision and programs in Koroit by Moyne Health Services	Funding for masterplan for former hospital site listed on key advocacy priorities and raised with Government MPs.	
Partner with Great South Coast agencies and stakeholders on identifying and advocating for government planning and investment in critical health and wellbeing services within the region	Attended Great South Coast/South west Alliance meetings and actively supported advocacy efforts.	
Continue to undertake the Community Care Continuous Improvement Plan under the Aged Care Quality standards	Completed and will be reviewed annually	

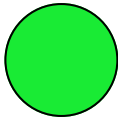
Municipal Health and Wellbeing Plan

Progress against Public health and wellbeing goals / strategies

Availability and Access to Services		
Support and advocate for implementation of the Terang Mortlake Health Service Mortlake Campus Redevelopment as a community health priority.	Raised with Government and Opposition MPs as a priority project.	
Support and advocate for the retention and increase in community health service provision and programs in Koroit by Moyne Health Services	Funding for masterplan for former hospital site listed on key advocacy priorities and raised with Government MPs.	
Partner with Great South Coast agencies and stakeholders on identifying and advocating for government planning and investment in critical health and wellbeing services within the region	Attended Great South Coast/South west Alliance meetings and actively supported advocacy efforts.	
Continue to undertake the Community Care Continuous Improvement Plan under the Aged Care Quality standards	Completed and will be reviewed annually	
Family, Child and Personal Safety		
Convene an internal Gender Equality Reference Group that reports regularly to Council, management and staff on initiatives and strategies	The Gender Equality PCG convene monthly. Terms of Reference has been established to meet obligations under the Gender Equality Act 2020. Regular promotion and education is included in staff newsletters and bulletins and on councils website and socials.	

Strengthen alignment with national, state and local organisations and alliances that undertake a diverse range of advocacy and activism to promote gender equality and family violence prevention	Work in partnership with Women's Health and Wellbeing Barwon South West, Respect 2040 Campaign.	
Celebrate and undertake local promotion of relevant national and international events that support family violence prevention	Promoted and involved in supporting 16 Days of Activism (violence against women) within region. Supported and promoted International Women's Day, hosted regional event and Inspiring Women of Moyne Award.	
Active participation in the Early Years Compact (a Partnership with the Municipal Association of Victorian, the State Government and local governments) that has identified gaps and priority areas in early years services including Child Protection	Regional meetings placed on hold due to COVID	
Mentor the Supported Playgroup Facilitator and Early Years staff who have a responsibility to undertake mandatory reporting on children, families and individuals who are experiencing or at risk of experiencing family violence	Completed as part of training.	

Healthy Communities, Healthy People		
Increase promotion and uptake of early years' immunisation services and identify and mitigate barriers to this important preventative measure	Completed promotional information given to families through the Maternal & Child Health visits also SMS reminders.	
Work with the proposed Moyne Youth Engagement Panel to formulate strategies to support and address mental health and wellbeing issues for young people	Panel established which continued with the Moyne Next Gen initiative to develop the Innovation Innitators. These groups of young people are promoting outcome initiatives for issues such as mental health and employment skills.	
Deliver Council Plan initiatives that identify and support opportunities to increase participation in community life and social connections to improve people's sense of value, life satisfaction, personal and community safety and inclusion	Delivery of Actions from within the Moyne Open Space Strategy and the Moyne Youth Services Priorities Plan,	
Design open space, playground and recreation zones that connect to residential areas and that provide a range of play and activities for all ages and abilities	Development of a playground strategy is proposed for 2022-2023.	
MPHWP Partnerships		
Consult with local Traditional Owner communities to provide opportunities for meaningful participation and engagement in health, wellbeing, safety and equality	<p>Participation on the Framlingham Community Safety and Emotional Wellbeing Reference Group.</p> <p>Engagement with Indigenous art community for project development</p>	

Support community organisations and clubs (including sports, arts and recreation organisations) to be welcoming, safe and inclusive for all groups, genders and cultural backgrounds	<p>Continue engagement and representation at community organisations and clubs.</p> <p>Revised Community Assistance Fund guidelines promote opportunities for community organisations and clubs to provide safe and inclusive environments for all groups, genders and cultural backgrounds.</p>	
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Major Initiatives

Major initiatives identified in the 2021/2022 budget include:

- A Customer Service Strategy is in development. Significant work has been undertaken in the implementation of quality manuals and enabling more enquiries to be completed at the first point of contact from the public.
- Completed a review and update of council's Municipal Early Years Management Plan, with the Additional Early Learning & Development program (Child Care & Kindergarten)
- Ongoing implementation of the School Readiness Program across Council operated kindergartens;
- Conversion of the Port Fairy Community Services Centre Large Meeting room into a 3 year old Kindergarten and Child Care space;
- Completed the Port Fairy Community Services Centre redevelopment to allow for 3 year old kindergarten and increased capacity for Child Care places. Opened for operation in February 2022.

Other Initiatives

- Establishment of the new Moyne Youth Engagement Panel – Moyne NextGen
- Following the successful pilot YMCA Youth Parliament 2020, a second program was undertaken with the Sitting held 28-30/7. The Bill presented was Mandatory Drug Testing on Construction sites.
- Lead 4 Innovation 2021 Program delivered a student initiated anti-bullying program at the Hawkesdale P12 College.

Services

The following statement provides information in relation to the services funded in the 2020/2021 budget and the persons or sections of the community who are provided the service.

Child Care Services

Provide centre based care at Hawkesdale and District Family Services Centre, Chatsworth Child Care and Port Fairy Community Services Centre.

- Provision of centre based care at Port Fairy Community Services Centre Monday – Friday.
- Provision of centre based care at Hawkesdale on Tuesdays, Wednesdays and Thursdays.
- Provision of centre based care at Chatsworth on Tuesdays and Thursdays.

Kindergartens

Moyne Shire Council is the Early Years Manager for kindergarten centres at Koroit, Merri, Macarthur, Hawkesdale, Port Fairy, Nullawarre and Mortlake. This includes providing support to the Parent Advisory Groups.

- 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.
- School Readiness Funding has seen additional educators in some Kindergartens and as the funding for a Pedagogical Leader (Team Leader Kindergarten Services) 12 hours per week.
- Council received DET funding and has converted the Port Fairy Community Services Centre Large meeting room into an additional Early Years space for 33 children.

Maternal and Child Health

This service conducts sessions at Port Fairy, Koroit, Warrnambool, and Mortlake providing advice, guidance and health promotion for infants and parents.

-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 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. Are provided in Port Fairy, Koroit and Younger Ross in Warrnambool on a fortnightly basis and Mortlake on a monthly basis

The Immunisation schedule has provided:

- 12-15 months 98.04% of vaccinations to the required group. State rate is 93.80%;
- 24-27 months 100% of vaccinations to the required group. State rate is 93%;
- 60-63 months 93.48% of vaccinations to the required group. State rate is 94.80%.

The program continues to grow with the Secondary School Immunisation Program in Mortlake and Hawkesdale even during the COVID-19 pandemic.

Aged and Disability Services

Provide aged & disability services including domestic assistance, personal care, respite, garden & property maintenance, meals on wheels, CHSP transport and social support.

CHSP is a service that is funded by the Commonwealth Government. Home and Community Care (HACC) Program for Young People (PYP) is a service that is funded under the State Government.

With the introduction of the National Disability Insurance Scheme, there was a reduction in the HACC PYP funding. This is due to the previous HACC PYP clients taking up a NDIS Package:

- Domestic Assistance, CHSP – 6,773 hours, HACC PYP – 1569 hours;
- Personal Care, CHSP – 2,896 hours, HACC PYP – 122 hours;
- Respite Care, CHSP – 724 hours, HACC PYP – 261 hours;
- Garden maintenance, CHSP – 2,100 hours, HACC PYP – 290 hours;
- Community transport, CHSP – 1,377 trips;
- Food Services (Meals), CHSP – 7,571 meals, HACC PYP – 392 meals;
- Social Support, CHSP – 1,644 hours, HACC PYP – 723 hours.

In delivering all these services we cover in excess of 165,000 kilometres. Council is also contracted to provide Veterans Home Care Services through an agreement with the Department of Veterans Affairs.

Moyne Shire manages Home Care Packages for people within the Shire as assessment as being eligible. In this financial year we are providing Case Management to 55 clients on different levels of packages.

In delivering all these services we cover in excess of 165,000 kilometres.

Social 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:

- Operation of four Senior Citizen facilities;
- Annual Senior Citizens week activities did not take place due to COVID in 2021 - 2022.

Youth Services

Facilitating the connection of young people of the Shire to their local community by initiating and implementing projects and/or events that are of benefit to the whole community, build skills, resilience and employment opportunities. This service encourages the participation of young people in all facets of community life thus promoting young people as integral members of the community.

- 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 Next Gen initiatives: 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 and advocate for projects such as Youth Parliament.

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 with support from Regional Arts Victoria Creative Arts Facilitator.

This service works closely with the traditional landowners and indigenous groups within our region. This service also provides public library services at Port Fairy, Koroit and Mortlake branches, outreach community libraries at Hawkesdale and Macarthur. In addition, Moyne hosts the back-of-house service hub for the newly established Corangamite Moyne shared Library service.

- Host the Corangamite Moyne shared library service hub.
- Provision of library service operations to isolated sites Macarthur and Hawkesdale.
- Library service delivery from Port Fairy, Koroit and Mortlake libraries; including service delivery from community outlets in Hawkesdale and Macarthur.
- Support for Great South Coast Creative Industries 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.
- Liaise and build partnerships with traditional owners and indigenous groups within our region.

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.

- 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.

Service performance indicators

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

Results				
Maternal & Child Health				
Service/Indicator/Measure	2020	2021	2022	Material Variations
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	74.46%	70.94%	75.59%	
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	56.25%	62.86%	83.33%	MCH team has recommenced community engagement at Kirrae Health Service with monthly visits. Increased home visits also occurred during the reporting periods due to the ongoing coronavirus pandemic. These positive changes resulted in an improved rate of participation.

Key Result Area 4 - Economy

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.

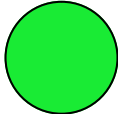
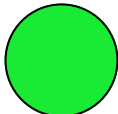
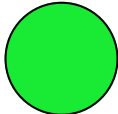

Components of Economy

- Employment, education and a sense of opportunity
- Agriculture, land use and sector development
- Diverse industries industry innovation
- Business skills and engagement with business
- Tourism, events and the visitor economy

Council plan progress

The following table reviews the performance of Council against the Council Plan 2021-2025 in relation to the strategic indicators included in the Council Plan.

Strategic Indicator	Outcome/Comments	Status
Objective 1 - Agriculture, Food and Farming		
Through application of the planning scheme and land and urban planning, ensure protection of valuable agricultural land	Completed proPlanning Scheme Amendment C69 and C70 underway which will direct development away from productive agricultural land.	
Advocate and support the recommendations of the Dairy Supply Chain Study for local road improvements	Included in all advocacy documents and raised with Ministers, MPs and Department representatives.	
Identify opportunities to establish and promote sustainable future farming to support investment, employment and business development	Council supplies both Financial & Officer support to Food & Fibre Council Great South Coast (F&FGSC). Council also sponsored the F&FGSC's 2022 Sustainable Energy Forum. An Agricultural Investment Prospectus has also been prepared.	
Support the implementation of the Great South Coast Economic Futures Plan	<p>Council has continued its support of the Great South Coast Economic Futures program, and is represented on the Project Control Group. Seven high value economic pathways have been identified to progress.</p> <ul style="list-style-type: none"> • High-value, water-secure agriculture and horticulture precincts • Significant and targeted green hydrogen industrial research and development investments • A collaborative regional renewables generation, transmission, storage, investment and policy forum • Sustainable land-based aquaculture precincts • High-value tourism networks – including hot springs and Indigenous cultural tourism • Closer tertiary institution support for high-value sectors through research and new courses <p>Cross-border collaboration with south-east Australian communities</p>	

Objective 2 - Business attraction, innovation and Entrepreneurship		
Support the implementation of the Great South Coast Creative Industries Strategy	Launch of the Moyne Virtual Gallery to support career development opportunities for emergency regional artists. Continued participation in the Regional Arts Partnership with Regional Arts Victoria.	
Support the implementation of the Great South Coast Creative Industries Strategy	Council supported the 'Port Fairy Art Map' flyer, and actively promoted it through the Visitor Information Centre. Council also provided a showcase of local artists as part of the Port fairy Folk Festival Street Fair.	
Continue to advocate for improved, reliable telecommunications and digital connectivity across the Shire	<p>Moyne has partnered with Corangamite, Warrnambool and Southern Grampians Councils on the Great South Coast Digital Strategy program, aimed at identifying how technology can help contribute to our economy and community.</p> <p>Council has also continued to advocate for improved mobile coverage through the Connect Victoria program, and raised issues directly with Telstra to improve telecommunications in Townships</p>	
Complete and implement an action plan extending from an industrial land review study	An industrial land review was undertaken in 2021 and actions identified. This study determined there is 51 ha of zoned industrial land available in the Shire, primarily located in Port Fairy, Allansford, Mortlake and Koroit. Actions centred on Koroit have been completed, with no success on releasing land to the market. A revised action plan is currently being drafted.	

Major Initiatives

Major initiatives identified in the 2021/2022 budget include:

- On-going review of Visitor Services to best serve visitors to Moyne and region.
- On-going implementation of Council's Economic Development Strategy.
- Supported business recovery in the wake of the COVID pandemic.
- Supported local tourism operators and assist them to build new skills in a changing and growing market.
- Master planning and development of business plans for Gardens, Southcombe, Killarney, Koroit, Mortlake and Yambuk Caravan Parks. Implement improvement works at caravan parks
- Review of caravan park management models.
- Continue implementation of a new caravan park and tourism marketing strategy including web-based platform and social media channels.

Other Initiatives

- Façade Improvements Grant Program.
- Signing of the Small Business Friendly Charter.
- Commissioning of five new studio cabins at Mortlake Caravan Park and allocation to key worker accommodation.
- Participation in the Barwon Southwest Key Worker Housing Program.
- Support of the Moyneyana Festival, including the funding of NYE Fireworks, with an inaugural provision of a 9pm session.
- Support of Shire based events through the Events & Festival Fund, and provision of guidance concerning COVID requirements.
- A new Love Local Business Awards campaign.

Services

The following statement provides information in relation to the services funded in the 2020/21 budget and the persons or sections of the community who are provided the service.

Tourism & Customer Experience

Provides management and administrative support service for the Council owned or managed Caravan parks, Communications, Customer Service, Events, Visitor Services and Tourism.

- Management of Council Business Enterprise's, their staff and contractors.
- Continued promotion of the region and its operators.
- Implementation of an online booking system for tourism operators and Visitor Information Service.
- Shire event promotion, permit issuing and asset bookings.
- Coordinate and continuously improve the administration of Customer Service experience entry points including counter services in Port Fairy and Mortlake.
- Strategic coordination of communication, advocacy, engagement and consultation.
- Event application coordination, assistance and promotion.

Caravan Parks

Operation, management or contract management of caravan parks at Port Fairy Gardens, Southcombe Park, Killarney, Koroit, Mortlake, Great Ocean Road Tourist Park and Yambuk. Also includes operation of Southcombe Lodge.

Major caravan parks return a dividend contribution to general revenue.

- Council operated Caravan Parks accommodated approximately 45,000 persons in 2021/2022 Financial Year, up from 40,000 for the previous year.
- Management of accommodation sites and cabin bookings.
- Ensuring compliance with park conditions of entry.
- Maintain surrounds and cleaning of facilities (amenities and camp kitchens).
- Project management of park improvements.
- Proactive marketing and promotion of stay opportunities.
- Management of contracts for the operation of Killarney Beach Camping Reserve, Koroit / Tower Hill Caravan Park, Mortlake Caravan Park, Yambuk Caravan Park and lease of the Great Ocean Road Tourist Park at Peterborough.
- Ensuring operations at the caravan parks complied with government COVID restrictions & requirements.

Tourism

This service operates visitor services including the operations of the Port Fairy Visitor Information Centre and also undertakes event promotion, souvenir sales and support for local tourism operators. Also provides support for festivals and events.

- Festivals & Events Fund.
- Support provided to local community Festivals & Events (\$98,000 festival funding and officer advice and support).
- Assistance and support for events running in a COVID Safe manner
- Operation of the Port Fairy & Region Visitor Information Centre – local tourism advisory service (20 volunteers).
- Visitor Information Services provided for over 35,000 walk in clients (down from previous years due to lockdowns), generated a social media reach of over 460,000, and attracted 168,000 website interactions.
- Locally branded souvenir sales and promotion of local products and produce.
- Digital channels (promotion & marketing) maintenance
www.facebook.com/portfairylvic and
<https://www.instagram.com/iamportfairy/>
- Continued engagement with Great Ocean Road Tourism to promote Moyne as a tourism destination.
- Supporting free listings on the international Australian Tourism Data Warehouse (ATDW) for all operators

Economic Development

This service includes business support and engagement including a range of advocacy activities Council continued implementation of its Economic Development Strategy (EDS) and Action Plan with a 10-year horizon to 2029. The Strategy is based on six key directions being:

- Economic Direction 1 People and Place
- Economic Direction 2 Attracting Investment
- Economic Direction 3 Major Local Industries
- Economic Direction 4 Role of Moyne Shire
- Economic Direction 5 Sustainability
- Economic Direction 6: Together as a region

The implementation of the EDS Action Plan remains on track, with Year 2 Actions reported and tabled in November 2021, outlining that 96% of total year 1 & 2 actions had been completed or were in progress.

Due to Covid related changes to the economic environment, initiatives targeting Business Support & Attracting Investment, Worker Attraction & Housing, and Building Tourism have been prioritized for Year 3.

By utilizing government funding Council engaged additional short term Economic Development Officers, whose primary focus was to provide direct support to the Shire's business operators, particularly with regard to Covid. Areas of support included the provision of educational materials, access to the latest information, and assistance interpreting the rapidly changing guidelines.

The Economic Development Team worked closely with businesses throughout Covid, and shifted focus to recovery support. 22 businesses were directly supported through the Business Advisory Service, 25 with the Small Business Incentive Scheme, and 18 with Council's Façade Improvement Grants. Another initiative was the waiving, or heavily discounting of fees for permits required by new and existing businesses.

A new Love Local Business Awards campaign was also conducted throughout the year, which drew over 1000 votes from the community.

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.

- 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.

Organisation Governance and Policy

Initiatives

Initiatives identified in the 2021/2022 budget include:

- A shared ICT Strategy completed with Warrnambool City Council and Corangamite Shire Council.
- A Moyne Shire Financial Plan 2021- 2031 adopted by Council in October 2021.
- Implementation of the Local Government Act Strategic Framework to ensure compliance with the legislative requirements. A Local Government Act Project Control Group was established to provide oversight.

Services

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

Governance

Administration of Executive services, Council, Councillor support and monitoring Council activities to ensure legislative compliance:

- 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 that affect us.
- Strategic planning activities such as Council Plan review and studies on future directions and initiatives, including contributions to regional planning and projects.

Communications

This service is responsible for the management and provision of external and internal communication and engagement through various media, in consultation with relevant stakeholders, on behalf of Council:

- Strategic coordination of communication, advocacy, engagement and consultation.
- Liaison with local media outlets and co-ordination of responses to media inquiries (approximately eight to ten times a week).
- Coordination of all statutory and discretionary public advertising.
- Maintenance of website content

- Source, develop and disseminate stories via best communication channels.
- Develop and distribute proactive media releases (approximately two each week).
- Regular updates to Council's social media accounts (approximately 2-3 per day)
- Daily media monitoring.
- Coordinate regular social media updates from the Mayor following Council meetings.
- Provide communication support to other departments for major projects, events and initiatives.

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.

- Coordination of advertising, short-listing, interview and selection for positions vacant.
- Induction of all new employees.
- 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 and 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.

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.

- 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.

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.

- 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.

Property and Rating

Management of Council's rating system, including levying rates and charges, outstanding interest and valuations of rateable properties.

- Production of approximately 12,000 rate assessment notices per year.
- Management of 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.

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.

- Office accommodation at Port Fairy and Mortlake.
- 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.

Service performance indicators

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

	Results			
Service/Indicator/Measure	2020	2021	2022	Material Variations
Governance				
Transparency				
Council decisions made at meetings closed to the public Number of Council resolutions made at ordinary or special meetings of Council, or at meetings of a special Committee consisting only of Councillors, closed to the public/ Number of Council resolutions made at ordinary or special meetings of Council or at meetings of a special Committee consisting only of Councillors x100	8.90%	11.92%	10.79%	Matters considered in confidential business are generally awarding of contracts, which are commercial in confidence.
Consultation and engagement				
Satisfaction with community consultation and engagement Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement	59	57	55	
Attendance				
Councillor attendance at Council meetings The sum of the number of Councillors who attended each ordinary and special Council meeting / (Number of ordinary and special Council meetings) x (Number of Councillors elected at the last Council general election) x100	95.60%	98.81%	97.96%	
Service cost				
Cost of governance Direct cost of the governance service / Number of Councillors elected at the last Council general election	\$51,013.73	\$50,432.29	\$48,482.57	
Satisfaction				
Satisfaction with Council decision Community satisfaction rating out of 100 with how Council has performed in making decisions in the interest of the community	58	58	55	

Governance, management and other information



Council Meetings

Moyne Shire Council Ordinary meetings are held on the first Tuesday of each month with in person meeting held at the Mortlake Chambers.

In 2021/2022 the Council held 15 meetings – 11 Ordinary Council meetings and 4 Special Council meetings.

Councillor	Ordinary Meetings	Special Meetings	Total
Cr Jim Doukas	11	4	15
Cr Jordan Lockett	10	3	13
Cr Daniel Meade	11	4	15
Cr Ian Smith	11	4	15
Cr Karen Foster	11	4	15
Cr Damian Gleeson	11	4	15
Cr James Purcell	11	4	15

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.

Conflict of Interest

For the purposes of Division 2 – Conflict of Interest in Local Government Act 2020 a relevant person may have a conflict of interest that is general or material in nature. The process and duty of disclosure for declaring a Conflict of Interest are in Council Governance Rules available on our website.

Personal Interests Return

In accordance with Local Government Act 2020, a specified person or nominated officer must lodge a personal interest return. A personal interest return or a biannual personal interest return contain matters prescribed by the Local Government (Governance and Integrity) Regulations 2020. Lodging of Personal Interests Return completed in March and September of each year are summarised in accordance with the regulations. The Personal Interests summary is available on Council website.

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 was one complaint (withdrawn) made under the Code in 2020/2021.

Committees of Council

The Local Government Act 2020 requires councils to consider the manner in which all Council Committees are established and administered.

Under the Act (2020) a limited number of committee types are defined:

- Delegated Committee (section 63 of the Act)
- Community Asset Committee (section 65 of the Act)
- Audit and Risk Committee (section 53 of the Act)
- Other Committees.

The following table contains a list of committees of council established under the Local Government Act 2020.

Moyne Shire Committees	Committee Type
Port of Port Fairy Board	Delegated Committee
Koroit Theatre Committee of Management	Community Asset Committee
Mortlake Recreation Reserve	Community Asset Committee
Nirranda and District Community Facility Committee	Community Asset Committee
Southcombe Park Committee of Management	Community Asset Committee
Victoria Park Committee of Management	Community Asset Committee
CEO Employment & Remuneration Committee	Advisory Committee
Audit and Risk Committee	Statutory Committee
Economic Development Advisory Committee	Advisory Committee
Mt. Shadwell Quarry Consultative Committee	Advisory Committee
Port Fairy Lifeboat Committee	Advisory Committee
Dundonnell Wind Farm	Community Engagement Other Committee
Hawkesdale Windfarm	Community Engagement Other Committee
Hexham Wind Farm	Community Engagement Other Committee
Macarthur Wind Farm	Community Engagement Other Committee

Hawkesdale Windfarm	Community Engagement Other Committee
Hexham Wind Farm	Community Engagement Other Committee
Macarthur Wind Farm	Community Engagement Other Committee
Mortlake South Wind Farm	Community Engagement Other Committee
Mt Fyans Wind Farm	Community Engagement Other Committee
Ryans Corner Wind Farm	Community Engagement Other Committee
Salt Creek Wind Farm	Community Engagement Other Committee
Willatook Wind Farm Proposal	Community Engagement Other Committee
Woolsthorpe Wind Farm	Community Engagement Other Committee

Councillor Allowances

Councillors are paid an annual allowance for carrying out their civic and statutory functions. The Local Government Act 2020 specifies that allowances are to remain as previously governed by the relevant provisions of the Local Government Act 1989.

In accordance with Section 39 of the Act, councillors are entitled to receive an allowance while performing their duty as a councillor. The Mayor and Deputy Mayor are 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 Council is recognised as a category 2 council.

The following table contains details of current allowances for the Mayor and Councillors during the year.

Councillor	Allowance (\$)
Cr Ian Smith (Mayor 16/11/21 to 30/06/22)	76,086
Cr Daniel Meade (Mayor 01/07/21 to 09/11/21, Deputy Mayor 16/11/21 to 30/06/22)	57,501
Cr Jim Doukas	29,594
Cr Jordan Lockett	29,594
Cr James Purcell	29,594
Cr Damian Gleeson	29,594
Cr Karen Foster	29,594

Councillor Expenses

In accordance with Section 40 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 members of a council committee paid by the Council.

The details of the expenses including reimbursement of expenses for each councillor for the 2021-22 year are set out in the following table

Councillors	CM* \$	IC \$	CT \$	Travel \$	Total \$
Cr Ian Smith (Mayor 16/11/21 to 30/06/22)	* 5,742	280	6,023	4,730	16,775
Cr Daniel Meade (Mayor 01/07/21 to 09/11/21) (Deputy Mayor 16/11/21 to 30/06/22)	* 10,258	635	3,364	2,000	16,257
Cr Jim Doukas	2,690	645	-	-	3,335
Cr Jordan Lockett	1,515	706	-	-	2,221
Cr James Purcell	1,155	645	-	-	1,799
Cr Damian Gleeson	3,712	645	3,356	-	7,713
Cr Karen Foster	-	595	500	-	1,095

* Includes operating cost allocation for the mayoral vehicle

Legend

CM Car mileage

IC Information and communication expenses

CT Conferences and training expenses

Audits

Internal Audits

The internal audit program, in conjunction with the external audit program, links closely with the Council's Risk Management Framework 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, and senior management.. 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 three independent members and two Councillors: The Committee also has in attendance the Chief Executive Officer, Director of Community and Corporate Services and the Manager of Finance & IT. 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 2021/2022 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

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: 2 February 2021
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: 2 February 2021
3. Financial Plan (plan under section 91 of the Act outlining the financial and non-financial resources required for at least the next 10 financial years)	Adopted in accordance with section 91 of the Act Date of adoption: 29 June 2021
4. Annual budget (plan under section 94 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 94 of the Local Government Act Date of adoption: 5 October 2021
5. Asset Plan (plan that set out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years)	Adopted in accordance with section 92 of the Act Asset Plan: 7 June 2022 Asset Management Policy 2022: 7 June 2022 Open Space AMP: 7 June 2022 Buildings AMP: 7 June 2022 Drainage AMP: 7 June 2022 Road Infrastructure AMP: 7 June 2022 Coastal and Marine: 7 June 2022 Commercial AMP: 7 June 2022 Asset Plan and Policy 2022 Submissions Report Final: 7 June 2022
6. Revenue and Rating Plan (plan setting out the rating structure of Council to levy rates and charges)	Adopted in accordance with section 93 of the Act Date of adoption: 29 June 2021
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: 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 July 2017

Governance and Management Items	Assessment
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: 23 June 2020
10. Procurement policy (policy outlining the principles, processes and procedures that will apply to all purchases of goods and services by the Council) and works)	Prepared and adopted Date of adoption: 7 December 2021
11. Business continuity plan (plan setting out the actions that will be undertaken to ensure that key services continue to operate in the event of a disaster)	Plan Date of operation of current plan: 1 November 2018
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 Current plan in operation 15 May 2019.
13. Risk management framework (framework outlining Council's approach to managing risks to the Council's operations)	Framework Date of operation of current framework: June 2012
14. Audit and Risk Committee (advisory committee of Council under section 53 and 54 of the Act)	Established in accordance with Section 53 of the Local Government Act: Date of establishment: 25 August 2020
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: 1 October 2019
16. Performance reporting framework (a set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 98 of the Act)	Framework: Date of operation of current framework: 26 May 2016
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)	Full results are reported in Council's Annual Report. Did not report six monthly.

Governance and Management Items	Assessment
18. Quarterly budget reports (quarterly reports to Council under section 97 of the Act, comparing actual and budgeted results and an explanation of any material variations)	<p>Reports presented to Council in accordance with section 97(1) of the Act:</p> <p>Date statements presented:</p> <p>Monthly Statements:</p> <p>6 July 2021 3 August 2021 7 September 2021 5 October 2021 9 November 2021 7 December 2021 1 February 2022 1 March 2022 5 April 2022 3 May 2022 7 June 2022</p>
19. Risk reporting (six-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies. Operational Risk Report on a quarterly basis.)	<p>Reports:</p> <p>Date of reports:</p> <p>Quarterly:</p> <p>8 September 2021 8 December 2021 16 March 2022 15 June 2022</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 98 of the Act)	<p>Full results are reported in Council's Annual Report. Did not report six monthly.</p>
21. Annual report (annual report under sections 98 and 99 of the Act containing a report of operations and audited financial and performance statements)	<p>Considered at a meeting of Council in accordance with section 100 of the Act:</p> <p>Date of consideration: 9 November 2021</p>
22. Councillor Code of Conduct (Code setting out the standard of conduct to be followed by Councillors and other matters)	<p>Reviewed and adopted with section 139 of the Local Government Act:</p> <p>Date of adoption 2 February 2021</p>
23. Delegations (documents setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff)	<p>Reviewed in accordance with section 11 (7) of the Local Government Act</p> <p>Date of adoption: 25 August 2020</p>
24. Meeting procedures (Governance Rules governing the conduct of meetings of Council and delegated committees)	<p>Governance Rules adopted in accordance with section 60 of the Act</p> <p>Date of adoption: 1 March 2022</p>

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.

Public Transparency

In its ongoing drive for good governance and the importance of being an open and accountable organisation, Council information is made available in accordance with Public Transparency Principles in section 58 of the Local Government Act 2020.

Council's Public Transparency Policy lists documents available to the Public. These include:

- General Policies;
- -nformation relating to Council meetings, which is made available;
- Council Committees information available;
- Councillor information;
- Council Administration publicly available information;
- Planning and Resourcing information available to the public;
- Land use planning documents that are made available.

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 six (6) valid Freedom of Information applications during 2021/2022. Access was granted in full to (3) requests, access was granted in part to (1) request, access was denied in full to (0) request, access not processed to (0) requests, access was granted outside the Act to (0) requests, (0) requests were withdrawn, (0) request the Act did not apply, (0) request did not proceed, (1) request no documents and (1) is not yet finalised.

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.

Privacy

Council is committed to protecting people's right to privacy and the responsible and fair handling of personal information, consistent with the Privacy and Data Protection Act 2014 and the Health Records Act 2001. These Acts outline several privacy principles the Council must adhere to when undertaking its statutory functions and activities, so the privacy of individuals can be protected.

Public Interest Disclosure

Moyne Shire Council is committed to the aims and objectives of the Public Interest 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.

Council is required to provide certain information about the number and types of protected disclosures complaints during the financial year. During the 2020-2021 financial year no disclosures were notified to IBAC under section 21(2) of the Public Interest Disclosure Act 2012.

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. events such as One & All Inclusive Events.

Domestic Animal Management Plan

Council plays an important leadership role in supporting and promoting responsible pet ownership, community safety and healthy living through a well-informed community

The Domestic Animals Act 1994 requires Council to prepare a Domestic Animal plan every four years. This was the final year of our current plan, a new plan is being prepared for adoption to cover our next four year cycle which will be reviewed annually.

The Community Safety Team comprises three full time and two casual employed Local Laws Officers, one part time Community Safety Support Officer and a Coordinator of Community Safety.

All Local Laws staff are trained to perform the required duties under the legislation. This includes a mix of practical 'hands on' in-house training, structured courses and industry specific workshops. Three members of the team are currently trained and educated in Certificate IV in Animal Control (Regulatory) and Government (Statutory Compliance).

Council continue to promote and encourage responsible pet ownership and identification. This has assisted in a high percentage of lost dogs and cats being reunited with their owner in a timely matter without the need to have the animal taken to the pound.

A successful trial of temporary animal identification tags was introduced to our Council caravan parks this summer. Temporary tags are issued with owners details collected upon arrival at our pet friendly caravan parks. This initiative allowed for the quick identification and return of lost pets visiting our parks.

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 Statement

For the year ended 30 June, 2021



Independent Auditor's Report

To the Councillors of Moyne Shire Council

Opinion	<p>I have audited the accompanying performance statement of Moyne Shire Council (the council) which comprises the:</p> <ul style="list-style-type: none">• description of municipality for the year ended 30 June 2022• sustainable capacity indicators for the year ended 30 June 2022• service performance indicators for the year ended 30 June 2022• financial performance indicators for the year ended 30 June 2022• other information and• certification of the performance statement. <p>In my opinion, the performance statement of Moyne Shire Council in respect of the year ended 30 June 2022 presents fairly, in all material respects, in accordance with the performance reporting requirements of Part 4 of the <i>Local Government Act 2020 and Local Government (Planning and Reporting) Regulations 2020</i>.</p>
Basis for Opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the performance statement</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the performance statement in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
Councillors' responsibilities for the performance statement	<p>The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the <i>Local Government Act 2020</i> and the <i>Local Government (Planning and Reporting) Regulations 2020</i> and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of a performance statement that is free from material misstatement, whether due to fraud or error.</p>

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

As required by the *Audit Act 1994*, my responsibility is to express an opinion on the performance statement based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the performance statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Standards on Assurance Engagements will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of this performance statement.

As part of an audit in accordance with the Australian Standards on Assurance Engagements, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

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

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

MELBOURNE
28 September 2022



Travis Derricott
as delegate for the Auditor-General of Victoria

MOYNE SHIRE COUNCIL
Performance Statement
For the year ended 30 June 2022

Performance Statement

For the year ended 30 June 2022

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.

Other Information

For the year ended 30 June 2022

1. Basis of preparation

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

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

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

The forecast figures included in the performance statement are those adopted by council in its financial plan on 5 October 2021 and which forms part of the council plan. The financial plan includes estimates based on key assumptions about the future that were relevant at the time of adoption and aimed at achieving sustainability over the long term. Detailed information on the actual financial results is contained in the General Purpose Financial Statements. The financial plan can be obtained by contacting council.

Certification of the performance statement

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



Craig Ralston (BBus, CPA)
Principal Accounting Officer
Dated: 20 September 2022

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

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

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

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



Ian Smith
Mayor
Dated: 20 September 2022



Jim Doukas
Councillor
Dated: 20 September 2022



Brett Davis
Chief Executive Officer
Dated: 20 September 2022

Sustainable Capacity Indicators

For the year ended 30 June 2022

<i>Indicator/measure</i>	Results 2019	Results 2020	Results 2021	Results 2022	Material Variations and Comments
Population					
<i>Expenses per head of municipal population</i>	\$3,060	\$2,922	\$3,005	\$3,119	
[Total expenses / Municipal population]					
<i>Infrastructure per head of municipal population</i>	\$30,679	\$30,730	\$31,548	\$33,955	
[Value of infrastructure / Municipal population]					
<i>Population density per length of road</i>	6.15	6.18	6.21	6.27	
[Municipal population / Kilometres of local roads]					
Own-source revenue					
<i>Own-source revenue per head of municipal population</i>	\$2,051	\$1,815	\$1,764	\$1,885	
[Own-source revenue / Municipal population]					
Recurrent grants					
<i>Recurrent grants per head of municipal population</i>	\$932	\$954	\$1,042	\$1,106	
[Recurrent grants / Municipal population]					
Disadvantage					
<i>Relative Socio-Economic Disadvantage</i>	8	8	8	8	
[Index of Relative Socio-Economic Disadvantage by decile]					
Workforce Turnover					
<i>Percentage of Staff Turnover</i>	16.0%	12.6%	17.1%	25.0%	A higher staff turnover rate is due to a number of retirements of Council's workforce. In some instances, the impacts of Covid-19 also resulted in employees considering their life choices resulting in resignations for lifestyle or health and wellbeing reasons and/or moving to be closer to family and loved ones.
[Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100					

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 2022

Service/indicator/measure	Results 2019	Results 2020	Results 2021	Results 2022	Material Variations and Comments
Aquatic Facilities Utilisation <i>Utilisation of aquatic facilities</i> [Number of visits to aquatic facilities / Municipal population]	0.59	0.44	0.41	0.18	Seasonal visits were reduced during the reporting season due to closures caused by the ongoing coronavirus pandemic, staff availability and cold weather. In that regard the result was not unexpected.
Animal Management Health and safety <i>Animal management prosecutions</i> [Number of successful animal management prosecutions / Number of animal management prosecutions] x 100	New in 2020	100%	0%	100%	One successful animal management prosecution.
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	100.00%	100.00%	71.43%	100.00%	All non-compliances were followed up.

Service/indicator/measure	Results 2019	Results 2020	Results 2021	Results 2022	Material Variations and Comments
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]	55.00	58.00	58.00	55.00	
Libraries Participation <i>Active library borrowers in municipality</i> [Number of active library borrowers in the last three years / The sum of the population for the last three years] x100	9.86%	10.04%	16.81%	26.96%	The result of the year includes active users of e-resources. These were not included as active users in previous reporting periods. As such the result is not unexpected.
Maternal and Child Health (MCH) Participation <i>Participation in the MCH service</i> [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100 Participation <i>Participation in the MCH service by Aboriginal children</i> [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100	70.60%	74.46%	70.94%	75.59%	
	55.88%	56.25%	62.86%	83.33%	MCH team has recommenced community engagement at Kirrae Health Service with monthly visits. Increased home visits also occurred during the reporting periods due to the ongoing coronavirus pandemic. These positive changes resulted in an improved rate of participation.

Service/indicator/measure	Results 2019	Results 2020	Results 2021	Results 2022	Material Variations and Comments
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]	39.00	38.00	43.00	42.00	
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	33.33%	0.00%	100.00%	100.00%	
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	61.77%	63.32%	63.33%	61.35%	

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 section 98 of the Act

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

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

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

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

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

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

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

"population" means the resident population estimated by council

Financial Performance Indicators

For the year ended 30 June 2022

Dimension/indicator/measure	Results	Results	Results	Results	Forecasts				Material Variations and Comments
	2019	2020	2021	2022	2023	2024	2025	2026	
Efficiency Expenditure level <i>Expenses per property assessment</i> [Total expenses / Number of property assessments]	\$4,264.90	\$4,056.90	\$4,162.27	\$4,343.22	\$4,123.43	\$4,104.99	\$4,086.44	\$4,077.13	
Revenue level <i>Average rate per property assessment</i> [General rates and Municipal charges / Number of property assessments]	New in 2020	\$1,480.27	\$1,481.94	\$1,504.29	\$1,502.30	\$1,499.97	\$1,497.76	\$1,495.66	
Liquidity Working capital <i>Current assets compared to current liabilities</i> [Current assets / Current liabilities] x100	270.29%	252.65%	298.49%	294.85%	114.43%	122.82%	137.61%	151.71%	The reduction in working capital in the forecast years is attributable to full completion of carried forward works from the 2021/22 financial year, during the 2022/23 year.

Dimension/indicator/measure	Results	Results	Results	Results	Forecasts				Material Variations and Comments
	2019	2020	2021	2022	2023	2024	2025	2026	
Unrestricted cash									
<i>Unrestricted cash compared to current liabilities</i>	75.83%	65.15%	100.46%	63.70%	61.72%	68.89%	83.42%	97.69%	The movement is driven by a reversion to a more typical year end cash balances at 30 June 2022, after 2020/21 figure was higher due to drawn down of \$3M loan on 30 June 2021, for caravan park capital works.
[Unrestricted cash / Current liabilities] x100									
Obligations									
Loans and borrowings									
<i>Loans and borrowings compared to rates</i>	1.37%	0.00%	12.66%	10.98%	9.47%	8.28%	6.79%	5.65%	The movement is a result of loan repayments made during 2021/22.
[Interest bearing loans and borrowings / Rate revenue] x100									
<i>Loans and borrowings repayments compared to rates</i>	1.41%	1.37%	0.00%	1.34%	1.22%	1.22%	1.16%	1.16%	Loan repayments made during the 2021/22 year, combined with a reduction in long service leave provisions, have reduced this indicator.
[Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100									
Indebtedness									
<i>Non-current liabilities compared to own source revenue</i>	9.15%	11.56%	21.12%	17.45%	15.54%	14.65%	13.34%	12.47%	Loan repayments made during the 2021/22 year, combined with a reduction in long service leave provisions, have reduced this indicator.
[Non-current liabilities / Own source revenue] x100									

Dimension/indicator/measure	Results	Results	Results	Results	Forecasts				Material Variations and Comments
	2019	2020	2021	2022	2023	2024	2025	2026	
Asset renewal and upgrade <i>Asset renewal and upgrade compared to depreciation</i> [Asset renewal and asset upgrade expense / Asset depreciation] x100	New in 2020	141.23%	141.39%	133.39%	112.12%	101.52%	103.62%	101.12%	
Operating position Adjusted underlying result <i>Adjusted underlying surplus (or deficit)</i> [Adjusted underlying surplus (deficit)/ Adjusted underlying revenue] x100	-2.22%	-4.80%	-6.17%	-3.25%	1.15%	1.15%	2.22%	2.12%	Reduced underlying deficit is predominately driven by Commonwealth Government Financial Assistance Grants of \$2.4M being received in advance.
Stability Rates concentration <i>Rates compared to adjusted underlying revenue</i> [Rate revenue / Adjusted underlying revenue] x100	44.37%	48.88%	49.15%	47.25%	49.27%	49.35%	51.09%	51.11%	

Dimension/indicator/measure	Results	Results	Results	Results	Forecasts				Material Variations and Comments
	2019	2020	2021	2022	2023	2024	2025	2026	
Rates effort									
<i>Rates compared to property values</i>	0.33%	0.31%	0.32%	0.28%	0.29%	0.28%	0.29%	0.29%	A significant increase in property values throughout Moyne Shire led to a reduction in rates as a percentage of these values.
[Rate revenue / Capital improved value of rateable properties in the municipality] x100									

Definitions

"adjusted underlying revenue" means total income other than—

- (a) non-recurrent grants used to fund capital expenditure; and
- (b) non-monetary asset contributions; and
- (c) contributions to fund capital expenditure from sources other than those referred to above

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

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

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

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

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

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

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

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

"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

Annual Financial Report

For the year ended 30 June, 2021



Independent Auditor's Report

To the Councillors of Moyne Shire Council

Opinion	<p>I have audited the financial report of Moyne Shire Council (the council) which comprises the:</p> <ul style="list-style-type: none">• balance sheet as at 30 June 2022• comprehensive income statement for the year then ended• statement of changes in equity for the year then ended• statement of cash flows for the year then ended• statement of capital works for the year then ended• notes to the financial statements, including significant accounting policies• certification of the financial statements. <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the council as at 30 June 2022 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 4 of the <i>Local Government Act 2020</i>, the <i>Local Government (Planning and Reporting) Regulations 2020</i> and applicable Australian Accounting Standards.</p>
Basis for Opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
Councillors' responsibilities for the financial report	<p>The Councillors of the council are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, the <i>Local Government Act 2020</i> and the <i>Local Government (Planning and Reporting) Regulations 2020</i>, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Councillors are responsible for assessing the council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.</p>

Auditor's responsibilities for the audit of the financial report

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

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Councillors
- conclude on the appropriateness of the Councillors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the council to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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



MELBOURNE
28 September 2022

Travis Derricott
as delegate for the Auditor-General of Victoria

MOYNE SHIRE COUNCIL
ANNUAL FINANCIAL REPORT
For the Year Ended 30 June 2022

**Moyne Shire Council
Financial Report
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Certification of the Financial Statements

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



Craig Ralston (BBus, CPA)
Principal Accounting Officer

Date : 20/09/2022

In our opinion the accompanying financial statements present fairly the financial transactions of Moyne Shire Council for the year ended 30 June 2022 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 and by the *Local Government (Planning and Reporting) Regulations 2020* to certify the financial statements in their final form.



Ian Smith
Mayor

Date : 20/09/2022



Jim Doukas
Councillor

Date : 20/09/2022



Brett Davis
Chief Executive Officer

Date : 20/09/2022

Comprehensive Income Statement For the Year Ended 30 June 2022

	Note	2022 \$'000	2021 \$'000
Income			
Rates and charges	3.1	24,581	23,687
Statutory fees and fines	3.2	753	653
User fees	3.3	10,630	9,791
Grants - operating	3.4	16,332	15,019
Grants - capital	3.4	7,854	10,005
Contributions - monetary	3.5	957	898
Contributions - non-monetary	3.5	-	1,409
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	3.6	(3,659)	(4,375)
Share of net profits/(losses) of associates and joint ventures	6.2	(128)	(180)
Other income	3.7	150	279
Total income		<u>57,470</u>	<u>57,186</u>
Expenses			
Employee costs	4.1	(21,715)	(20,849)
Materials and services	4.2	(17,612)	(15,925)
Depreciation	4.3	(13,763)	(13,702)
Amortisation - right of use assets	4.4	(67)	(68)
Bad and doubtful debts	4.5	(7)	(68)
Borrowing costs	4.6	(29)	-
Finance costs - leases	4.7	(3)	(5)
Other expenses	4.8	(393)	(374)
Total expenses		<u>(53,589)</u>	<u>(50,991)</u>
Surplus/(deficit) for the year		<u>3,881</u>	<u>6,195</u>
Other comprehensive income			
Items that will not be reclassified to surplus or deficit in future periods			
Net asset revaluation increment/(decrement)	9.1	44,172	16,697
Total other comprehensive income		<u>44,172</u>	<u>16,697</u>
Total comprehensive result		<u>48,053</u>	<u>22,892</u>

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

**Balance Sheet
As at 30 June 2022**

	Note	2022 \$'000	2021 \$'000
Assets			
Current assets			
Cash and cash equivalents	5.1	8,308	12,108
Trade and other receivables	5.1	4,016	3,231
Other financial assets	5.1	20,500	17,000
Inventories	5.2	489	367
Other assets	5.2	282	400
Total current assets		33,595	33,106
Non-current assets			
Trade and other receivables	5.1	2	2
Investments in associates, joint arrangements and subsidiaries	6.2	-	128
Property, infrastructure, plant and equipment	6.1	636,843	589,483
Right-of-use assets	5.8	69	115
Total non-current assets		636,914	589,728
Total assets		670,509	622,834
Liabilities			
Current liabilities			
Trade and other payables	5.3	4,069	4,234
Trust funds and deposits	5.3	941	857
Provisions	5.5	6,030	5,603
Interest-bearing liabilities	5.4	300	300
Lease liabilities	5.8	54	97
Total current liabilities		11,394	11,091
Non-current liabilities			
Provisions	5.5	3,245	3,622
Interest-bearing liabilities	5.4	2,400	2,700
Lease liabilities	5.8	17	21
Total non-current liabilities		5,662	6,343
Total liabilities		17,056	17,434
Net assets		653,453	605,400
Equity			
Accumulated surplus		244,752	242,014
Reserves	9.1	408,701	363,386
Total equity		653,453	605,400

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

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

	Note	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2022					
Balance at beginning of the financial year		605,400	242,014	354,943	8,443
Surplus/(deficit) for the year		3,881	3,881	-	-
Net asset revaluation increment/(decrement)	9.1	44,172	-	44,172	-
Transfers to other reserves	9.1	-	(1,238)	-	1,238
Transfers from other reserves	9.1	-	95	-	(95)
Balance at end of the financial year		653,453	244,752	399,115	9,586
2021					
Balance at beginning of the financial year		582,508	236,780	338,246	7,482
Impact of change in accounting policy -AASB 1059: Service concession arrangements: grantors		-	-	-	-
Adjusted opening balance		582,508	236,780	338,246	7,482
Surplus/(deficit) for the year		6,195	6,195	-	-
Net asset revaluation increment/(decrement)	9.1	16,697	-	16,697	-
Transfers to other reserves	9.1	-	(1,183)	-	1,183
Transfers from other reserves	9.1	-	222	-	(222)
Balance at end of the financial year		605,400	242,014	354,943	8,443

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

Statement of Cash Flows For the Year Ended 30 June 2022

	Note	2022 Inflows/ (Outflows) \$'000	2021 Inflows/ (Outflows) \$'000
Cash flows from operating activities			
Rates and charges		24,639	23,615
Statutory fees and fines		684	635
User fees		10,577	10,935
Grants - operating		16,602	15,097
Grants - capital		7,854	10,217
Contributions - monetary		957	898
Interest received		93	310
Trust funds and deposits taken		84	56
Net GST refund/(payment)		2,254	2,167
Employee costs		(21,667)	(20,656)
Materials and services		(21,373)	(19,644)
Net cash provided by/(used in) operating activities	9.2	<u>20,704</u>	<u>23,630</u>
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment	6.1	(21,641)	(22,277)
Proceeds from sale of property, infrastructure, plant and equipment		1,031	1,857
Payments for investments		(3,500)	(2,000)
Payment of loans and advances		6	6
Net cash provided by/(used in) investing activities		<u>(24,104)</u>	<u>(22,414)</u>
Cash flows from financing activities			
Finance costs		(29)	-
Proceeds from borrowings		-	3,000
Repayment of borrowings		(300)	-
Interest paid - lease liability		(3)	(5)
Repayment of lease liabilities		(68)	(68)
Net cash provided by/(used in) financing activities		<u>(400)</u>	<u>2,927</u>
Net increase/(decrease) in cash and cash equivalents		(3,800)	4,143
Cash and cash equivalents at the beginning of the financial year		12,108	7,965
Cash and cash equivalents at the end of the financial year	5.1(a)	<u>8,308</u>	<u>12,108</u>
Financing arrangements	5.6		
Financing arrangements	5.6		
Restrictions on cash assets	5.1		

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

**Statement of Capital Works
For the Year Ended 30 June 2022**

	Note	2022 \$'000	2021 \$'000
Property			
Buildings		2,696	3,488
Total buildings		2,696	3,488
Total property		2,696	3,488
Plant and equipment			
Plant, machinery and equipment		2,430	1,907
Computers and telecommunications		34	230
Total plant and equipment		2,464	2,137
Infrastructure			
Roads		13,169	10,935
Bridges		963	1,478
Footpaths and cycleways		512	2,098
Drainage		313	845
Recreational, leisure and community facilities		533	383
Waste management		199	77
Parks, open space and streetscapes		792	836
Total infrastructure		16,481	16,652
Total capital works expenditure		21,641	22,277
Represented by:			
New asset expenditure		3,183	2,280
Asset renewal expenditure		14,659	15,070
Asset expansion expenditure		100	624
Asset upgrade expenditure		3,699	4,303
Total capital works expenditure		21,641	22,277

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

Note 1 OVERVIEW

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

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

Significant accounting policies

(a) Basis of accounting

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

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

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

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

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

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

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

(b) Impact of Covid-19

During 2021-22 the COVID-19 pandemic continued to impact on Council's operations. Council has noted the following significant impacts on its financial operations:

- Local Roads and Community Infrastructure Phase 3 funding \$2.7 million and COVID safe outdoor activation funding \$0.3 million.
- Additional costs – Local Roads and Community Infrastructure Phase 3 expenditure of \$2.7 million and COVID safe outdoor activation expenditure of \$0.1 million. COVID-19 has also impacted on Council's ability to deliver on works programs due to contractor availability and sourcing of materials. Cost escalation on road construction and building material has also been evident.

Note 2.1 Performance against budget

The performance against budget notes compare Council's financial plan, expressed through its annual budget, with actual performance. The *Local Government (Planning and Reporting) Regulations 2020* requires explanation of any material variances. Council has adopted a materiality threshold of 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.

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

2.1.1 Income and Expenditure

	Budget 2022 \$'000	Actual 2022 \$'000	Variance \$'000	Variance %	Ref
Income					
Rates and charges	24,756	24,581	(175)	-0.7%	
Statutory fees and fines	479	753	274	57.2%	1
User fees	9,582	10,630	1,048	10.9%	2
Grants - operating	13,126	16,332	3,206	24.4%	3
Grants - capital	3,562	7,854	4,292	120.5%	4
Contributions - monetary	196	957	761	388.3%	5
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	-	(3,659)	(3,659)	-	6
Share of net profits/(losses) of associates and joint ventures	-	(128)	(128)	-	
Other income	290	150	(140)	-48.3%	7
Total income	51,991	57,470	5,479	10.5%	
Expenses					
Employee costs	(20,417)	(21,715)	(1,298)	6.4%	8
Materials and services	(16,595)	(17,612)	(1,017)	6.1%	9
Depreciation	(13,987)	(13,763)	224	-1.6%	
Amortisation - Right of use assets	-	(67)	(67)	-	
Bad and doubtful debts	(15)	(7)	8	-53.3%	
Borrowing costs	(29)	(29)	-	0.0%	
Finance costs - Leases	-	(3)	(3)	-	
Other expenses	-	(393)	(393)	-	
Total Expenses	(51,043)	(53,589)	(2,546)	5.0%	
Surplus/(deficit) for the year	948	3,881	2,933	309.4%	

(i) Explanation of material variations

Variance Ref	Item	Explanation
1	Statutory Fees & Fines	Variance primarily due to increase in planning permits issued and associated planning fees collected.
2	User Fees	Significant factors include caravan park income exceeding budget by \$0.5 million, additional home care package fees of \$0.2 million and quarry sales \$0.15 million above budget.
3	Grants - operating	Variance driven by \$2.4 million favourable Financial Assistance Grant funding (both local road funding & unallocated funding). There was also additional unbudgeted funding received in respect of flood recovery and kindergarten support.
4	Grants - capital	In excess of \$4 million of unbudgeted grants was received under the Federal Government's Local Roads & Community Infrastructure Program, a financial assistance program provided in response to the COVID pandemic.
5	Contributions - monetary	Includes a number of unbudgeted contributions towards roads and infrastructure projects, favourable subdividers' contributions and contributions towards Economic Development Initiatives.
6	Net gain/(loss) on disposal of property, infrastructure, plant and equipment	Primarily infrastructure disposals relating to capitalisation of the renewal of roads.
7	Other income	Reduction in investment returns from fixed interest deposits.
8	Employee costs	Significant variances include an unbudgeted payment of \$0.6 million for MAV WorkCare scheme member wind down costs, as well as significant unbudgeted sick leave & associated overtime coverage payments driven by the COVID pandemic.
9	Materials and services	Includes response to a storm event in Mortlake and unanticipated legal costs. In addition, significant expenditure was incurred in response to the COVID-19 pandemic, most of which was recouped through various COVID funding grants.

Note 2.1 Performance against budget (cont'd)

2.1.2 Capital Works

	Budget 2022 \$'000	Actual 2022 \$'000	Variance \$'000	Variance %	Ref
Property					
Land	160	-	(160)	-100.0%	1
Total Land	160	-	(160)	-100.0%	
Buildings	827	2,696	1,869	226.0%	2
Total Buildings	827	2,696	1,869	226.0%	
Total Property	987	2,696	1,709	173.2%	
Plant and Equipment					
Plant, machinery and equipment	1,858	2,430	572	30.8%	3
Fixtures, fittings and furniture	15	-	(15)	-100.0%	4
Computers and telecommunications	240	34	(206)	-85.8%	5
Total Plant and Equipment	2,113	2,464	351	16.6%	
Infrastructure					
Roads	9,267	13,169	3,902	42.1%	6
Bridges	520	963	443	85.2%	7
Footpaths and cycleways	250	512	262	104.8%	8
Drainage	604	313	(291)	-48.2%	9
Recreational, leisure and community facilities	621	533	(88)	-14.2%	10
Waste management	230	199	(31)	-13.5%	11
Parks, open space and streetscapes	826	792	(34)	-4.1%	
Other infrastructure	90	-	(90)	-100.0%	12
Total Infrastructure	12,408	16,481	4,073	32.8%	
Total Capital Works Expenditure	15,508	21,641	6,133	39.5%	
Represented by:					
New asset expenditure	756	3,183	2,427	321.0%	
Asset renewal expenditure	12,297	14,659	2,362	19.2%	
Asset expansion expenditure	145	100	(45)	-31.0%	
Asset upgrade expenditure	2,310	3,699	1,389	60.1%	
Total Capital Works Expenditure	15,508	21,641	6,133	39.5%	

(i) Explanation of material variations

Variance Ref	Item	Explanation
1	Land	Expenditure (\$64k) reclassified to Recreation and Buildings. Balance of works carried forward to 2022/23.
2	Buildings	A number of building works were carried over from 2020/21 including Garvoc Hall \$402k, Koroit Jacaranda House \$146K, PFCSC Meeting Room \$440k
3	Plant, machinery and equipment	Quarry haulage truck (\$415k) and some major plant and vehicle purchases carried forward from 2020/21 due to availability
4	Fixtures, fittings and furniture	Small furniture purchases reclassified to operating expenditure (\$15k)
5	Computers and telecommunications	Unified Communications upgrade (phone system) carried forward to 2022/23
6	Roads	Round 3 of Local Roads Community Infrastructure funding allowed extra works to be carried out in 2021/22 along with some works carried forward from 2020/21. Some budgeted drainage works were reclassified to Roads (\$232k).
7	Bridges	Funding from the Local Roads Community Infrastructure program allowed additional bridge rehabilitation works on two bridges
8	Footpaths and cycleways	Funding from round 3 of the Local Roads Community Infrastructure program enabled a number of new paths to be constructed across the shire, along with some works from 2020/21 completed in 2021/22
9	Drainage	Some town drainage works were reclassified to Roads. Other works have been carried forward to 2022/23 due to availability of contractors and material delays
10	Recreation, leisure and community facilities	Contribution to a turf wicket not capitalised due to ownership
11	Waste Management	Mobile bin purchases less than anticipated for the year
12	Other	\$45k street and park furniture, \$45k binoculars and drink fountains reclassified to Parks

Note 2.2 Analysis of Council results by program

Council delivers its functions and activities through the following programs.

2.2.1 Community and Corporate Services

Community Services has responsibility for the delivery of a range of early years services including kindergartens, child care, and maternal & child health, as well as operating aged care services. In addition, a suite of recreation and cultural activities is managed, including sports grounds, community development, libraries, recreation facilities, youth services and support for events, festivals & the arts.

Corporate Services encompasses internal support roles including all finance functions, IT, property & rating, human resources & payroll, risk and records management.

Infrastructure & Environment

Infrastructure & Environment consists of a range of services under the main management areas of Works and Engineering and Assets & Contracts. Additional responsibilities include Environment & Regulatory Services, which encompasses local laws, animal control, environmental health, school crossings, environmental & coastal matters, waste management, emergency management and operation of the Port of Port Fairy. The directorate delivers various objectives of the Moyne Shire Council Plan 2021-2025 including planning and delivery of infrastructure projects and facility maintenance.

Economic Development & Planning

This directorate covers a wide range of services involving land use and development, strategic planning, economic development, festivals and events, tourism and operation of caravan parks.

Governance and Leadership

The Governance & Leadership directorate provides administration of executive services, Councillor support and monitoring of Council activities to ensure legislative compliance. It provides a wide range of services including support services to the Mayor & Councillors, administration of Council meetings & workshops and collaboration with other agencies in regional projects. It also provides community advocacy and undertakes strategic planning activities such as the Council Plan review.

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

	Income	Expenses	Surplus/ (Deficit)	Grants included in income	Total assets
	\$'000	\$'000	\$'000	\$'000	\$'000
2022					
Community and Corporate Services	33,893	13,946	19,947	7,417	32,347
Infrastructure & Environment	17,812	30,260	(12,448)	15,981	638,039
Economic Development & Planning	5,665	7,348	(1,683)	608	123
Governance and Leadership	100	2,035	(1,935)	-	-
	57,470	53,589	3,881	24,006	670,509
	Income	Expenses	Surplus/ (Deficit)	Grants included in income	Total assets
	\$'000	\$'000	\$'000	\$'000	\$'000
2021					
Community and Corporate Services	32,090	12,930	19,160	6,974	32,025
Infrastructure & Environment	19,277	29,551	(10,274)	16,512	590,735
Economic Development & Planning	5,458	6,868	(1,410)	528	74
Governance and Leadership	361	1,642	(1,281)	-	-
	57,186	50,991	6,195	24,014	622,834

	2022 \$'000	2021 \$'000
Note 3 Funding for the delivery of our services		
3.1 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 <i>Valuation of Land Act 1960</i> 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 2021/2022 was \$8.807 billion (2020-2021 \$7.482 billion). The 2021/2022 rate in the CIV dollar was 0.0017992 (2020-2021, 0.0020724).		
Residential	5,223	5,187
Commercial/Industrial	650	731
Farm/Rural	12,649	12,204
Supplementary rates and rate adjustments	83	97
Waste management charge	3,740	3,490
Interest on rates and charges	48	74
Revenue in lieu of rates	2,188	1,904
Total rates and charges	24,581	23,687
The date of the latest general revaluation of land for rating purposes within the municipal district was 1 January 2021, and the valuation first applied in the rating year commencing 1 July 2021.		
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.		
3.2 Statutory fees and fines		
Dog and Cat Charges	170	152
Health Licences and Fees	94	124
Regulation Fees and Permits	18	14
Town Planning Fees & Certificates	471	363
Total statutory fees and fines	753	653
Statutory fees and fines (including parking fees and fines) are recognised as revenue when the service has been provided, the payment is received, or when the penalty has been applied, whichever first occurs.		
3.3 User fees		
Aged & Disability Services Fees	876	672
Building Fees	79	85
Childcare / Preschool Fees	1,440	1,470
Port Fees and Charges	252	207
Private Works	527	515
Property Rentals	69	53
Quarry Fees and Charges	2,091	2,242
Refuse Operations	372	302
Caravan Park/Lodge Fees	4,472	3,696
Reimbursements	178	206
Corporate Fees and Charges	28	26
Other	246	317
Total user fees	10,630	9,791
User fees by timing of revenue recognition		
User fees recognised at a point in time	10,630	9,791
Total user fees	10,630	9,791
User fees are recognised as revenue at a point in time, or over time, when (or as) the performance obligation is satisfied. Recognition is based on the underlying contractual terms.		

	2022 \$'000	2021 \$'000
Note 3 Funding for the delivery of our services (cont'd)		
3.4 Funding from other levels of government		
Grants were received in respect of the following :		
Summary of grants		
Commonwealth funded grants	15,146	12,685
State funded grants	9,040	12,339
Total grants received	24,186	25,024
(a) Operating Grants		
Recurrent - Commonwealth Government		
Financial Assistance Grant - unallocated	5,987	4,882
Financial Assistance Grant - local roads	5,629	4,311
Aged Care	812	774
Recurrent - State Government		
Aged Care	293	301
Port of Port Fairy	460	628
Community Services	28	533
Environment	103	144
Family & Children	2,218	2,212
Regulatory Services	169	268
Emergency Management	380	178
Recreation	87	170
Other	166	618
Total recurrent operating grants	16,332	15,019
Total operating grants	16,332	15,019
(b) Capital Grants		
Recurrent - Commonwealth Government		
Roads to Recovery	2,718	2,718
Total recurrent capital grants	2,718	2,718
Non-Recurrent - State Government		
Environmental Management	245	7
Parks and Amenities	1,070	1,502
Recreation	479	230
Family & Children	431	48
Roads and Streets	2,632	1,822
Caravan Parks	93	732
Information Technology	-	108
Waste Management	42	142
Asset Management	144	1,071
Bridge Maintenance & Construction	-	1,625
Total non-recurrent capital grants	5,136	7,287
Total capital grants	7,854	10,005

	2022 \$'000	2021 \$'000
Note 3 Funding for the delivery of our services (cont'd)		
(c) Unspent grants received on condition that they be spent in a specific manner		
Balance at start of year	3,421	2,475
Received during the financial year and remained unspent at balance date	364	2,179
Received in prior years and spent during the financial year	(1,010)	(1,233)
Balance at year end	2,775	3,421

(d) Recognition of grant income

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

- identifies each performance obligation relating to revenue under the contract/agreement
 - determines the transaction price
 - recognises a contract liability for its obligations under the agreement
 - recognises revenue as it satisfies its performance obligations, at the time or over time when services are rendered.
- Where the contract is not enforceable and/or does not have sufficiently specific performance obligations, the Council applies AASB 1058 *Income for Not-for-Profit Entities*.

Grant revenue with sufficiently specific performance obligations is recognised over time as the performance obligations specified in the underlying agreement are met. Where performance obligations are not sufficiently specific, grants are recognised on the earlier of receipt or when an unconditional right to receipt has been established. Grants relating to capital projects are generally recognised progressively as the capital project is completed. Following an assessment of AASB 1058 *Income for Not-for-Profit Entities* and AASB 15 *Revenue from Contracts with Customers*

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

General purpose	11,616	9,193
Specific purpose grants to acquire non-financial assets	4,716	5,826
Revenue recognised under AASB 15 <i>Revenue from Contracts with Customers</i>		
Specific purpose grants	7,854	10,005
	24,186	25,024

3.5 Contributions

Monetary	957	898
Non-monetary	-	1,409
Total contributions	957	2,307

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

Infrastructure	-	1,409
Total non-monetary contributions	-	1,409

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

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

Proceeds of sale of land and buildings	369	1,354
Proceeds of sale of plant and equipment	662	503
Written down value of plant and equipment disposed	(179)	(139)
Written down value of roads disposed	(3,901)	(4,258)
Written down value of land disposed	(208)	(573)
Written down value of buildings disposed	(343)	(548)
Written down value of bridges disposed	-	(554)
Written down value of playgrounds disposed	(40)	(8)
Written down value of footpaths disposed	(11)	
Written down value of drainage disposed	(8)	(152)
Total net gain/(loss) on the disposal of property, infrastructure, plant and equipment	(3,659)	(4,375)

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

	2022	2021
	\$'000	\$'000

Note 3 Funding for the delivery of our services (cont'd)

3.7 Other income

Interest	150	279
Total other income	150	279

Interest is recognised as it is earned.

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

Note 4 The cost of delivering services

4.1 Employee costs

Wages and salaries	16,804	16,286
Annual leave and long service leave	1,921	2,332
Superannuation	1,784	1,632
WorkCover	1,079	472
Fringe benefits tax	127	127
Total employee costs	21,715	20,849

(a) Superannuation

Council made contributions to the following funds:

Defined benefit fund

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	98	98
	98	98

Accumulation funds

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	1,052	1,031
Employer contributions - other funds	825	703
	1,877	1,734

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

4.2 Materials and services

Family & Children's Services	179	151
Aged Care	286	281
Port of Port Fairy	323	173
Quarry & External Works	428	673
Regulatory Services	493	220
Finance/IT, Governance & Administrative Services	696	595
Environmental Management	262	495
Waste Management	2,483	2,440
Caravan Parks & Tourism	670	429
Parks, Recreation & Township Maintenance	816	903
Asset Management, Design & Engineering	1,068	703
Roads & Streets	2,134	2,407
Economic Development & Planning	530	608
Vehicle Operating Costs	2,144	1,667
Utilities	851	930
Office Administration	456	407
Insurance	523	522
Computer & Software Maintenance	776	578
Donations/Contributions	1,819	1,433
Other	675	310
Total materials and services	17,612	15,925

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

	2022 \$'000	2021 \$'000
Note 4 The cost of delivering services (cont'd)		
4.3 Depreciation		
Property	1,536	1,598
Plant and equipment	1,742	1,753
Infrastructure	10,485	10,351
Total depreciation	13,763	13,702
4.4 Amortisation - Right of use assets		
ICT Equipment	67	68
Total Amortisation - Right of use assets	67	68
<i>Refer to note 5.8 and 6.1 for a more detailed breakdown of depreciation and amortisation charges and accounting policy.</i>		
4.5 Bad and doubtful debts		
Childcare & Kindergarten debtors	4	16
Animal debtors	15	33
Other debtors	(12)	19
Total bad and doubtful debts	7	68
Movement in provisions for doubtful debts		
Balance at the beginning of the year	58	26
New Provisions recognised during the year	21	36
Amounts already provided for and written off as uncollectible	(31)	(4)
Balance at end of year	48	58
Provision for doubtful debt is recognised based on an expected credit loss model. This model considers both historic and forward looking information in determining the level of impairment.		
4.6 Borrowing costs		
Interest - Borrowings	29	-
Total borrowing costs	29	-
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.		
4.7 Finance Costs - Leases		
Interest - Lease Liabilities	3	5
Total finance costs	3	5
4.8 Other expenses		
Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	63	51
Auditors' remuneration - Internal Audit	49	55
Councillors' allowances	281	268
Assets written-off / impaired (footpath revaluation decrement)	-	-
Total other expenses	393	374

	2022 \$'000	2021 \$'000
Note 5 Our financial position		
5.1 Financial assets		
(a) Cash and cash equivalents		
Cash on hand	1	3
Cash at bank	8,307	12,105
Total cash and cash equivalents	8,308	12,108
(b) Other financial assets		
Term deposits - current	20,500	17,000
Total other financial assets	20,500	17,000
Total financial assets	28,808	29,108
Councils cash and cash equivalents are subject to external restrictions that limit amounts available for discretionary or future use. These include:		
- Heritage loan reserve (Note 9.1)	109	109
Total restricted funds	109	109
Total unrestricted cash and cash equivalents	28,699	28,999
Intended allocations		
Although not externally restricted the following amounts have been allocated for specific future purposes by Council:		
- Cash held to fund carried forward capital works	6,506	6,607
Total funds subject to intended allocations	6,506	6,607

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.

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

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

	2022 \$'000	2021 \$'000
Note 5 Our financial position (cont'd)		
(c) Trade and other receivables		
Current		
<i>Statutory receivables</i>		
Rates debtors	1,077	1,135
Net GST receivable	361	362
<i>Non statutory receivables</i>		
Home care debtors	10	20
Childcare debtors	51	35
Quarry debtors	148	162
Building and planning debtors	118	65
Loans and advances to community organisations	-	6
Government debtors	1,711	922
Other debtors	588	583
Provision for doubtful debts - other debtors	(48)	(59)
	<u>4,016</u>	<u>3,231</u>
Non-current		
<i>Non statutory receivables</i>		
Loans and advances to community organisations	2	2
	<u>2</u>	<u>2</u>
Total trade and other receivables	<u>4,018</u>	<u>3,233</u>

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

(d) Ageing of Receivables

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

Current (not yet due)	1,825	828
Past due by up to 30 days	69	83
Past due between 31 and 180 days	335	350
Past due between 181 and 365 days	271	394
Past due by more than 1 year	80	81
Total trade & other receivables	<u>2,580</u>	<u>1,736</u>

(e) Ageing of individually impaired Receivables

At balance date, other debtors representing financial assets with a nominal value of \$48,412 (2021: \$58,758) were impaired. The amount of the provision raised against these debtors was \$48,412 (2021: \$58,758). 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 was:

Current (not yet due)	-	2
Past due by up to 30 days	-	-
Past due between 31 and 180 days	20	21
Past due between 181 and 365 days	7	11
Past due by more than 1 year	21	24
Total trade & other receivables	<u>48</u>	<u>58</u>

	2022 \$'000	2021 \$'000
Note 5 Our financial position (cont'd)		
5.2 Non-financial assets		
(a) Inventories		
Inventories held for distribution	469	353
Inventories held for sale	20	14
Total inventories	489	367

Inventories held for distribution are measured at cost, adjusted when applicable for any loss of service potential. All other inventories, including land held for sale, are measured at the lower of cost and net realisable value. Where inventories are acquired for no cost or nominal consideration, they are measured at current replacement cost at the date of acquisition.

(b) Other assets

Prepayments	213	388
Accrued income	69	12
Total other assets	282	400

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

(a) Trade and other payables

Non-statutory payables

Trade payables	3,824	4,061
Accrued expenses	245	173
Total trade and other payables	4,069	4,234

(b) Trust funds and deposits

Refundable deposits	205	121
Fire services levy	664	674
Retention amounts	23	13
Trust funds - drainage	7	7
Trust funds - other	42	42
Total trust funds and deposits	941	857

Amounts received as deposits and retention amounts controlled by Council are recognised as trust funds until they are returned, transferred in accordance with the purpose of the receipt, or forfeited. Trust funds that are forfeited, resulting in council gaining control of the funds, are to be recognised as revenue at the time of forfeit.

Purpose and nature of items

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.

Retention Amounts - Council has a contractual right to retain certain amounts until a contractor has met certain requirements or a related warrant or defect period has elapsed. Subject to the satisfactory completion of the contractual obligations, or the elapsing of time, these amounts will be paid to the relevant contractor in line with Council's contractual obligations.

Note 5 Our financial position (cont'd)	2022	2021
5.4 Interest-bearing liabilities	\$'000	\$'000
Current		
Borrowings - secured	300	300
Finance leases	54	97
	<u>354</u>	<u>397</u>
Non-current		
Borrowings - secured	2,400	2,700
Finance leases	17	21
	<u>2,417</u>	<u>2,721</u>
Total	<u>2,771</u>	<u>3,118</u>

Borrowings are secured by the general rates revenue of the Council.

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

Not later than one year	300	300
Later than one year and not later than five years	1,200	1,200
Later than five years	1,200	1,500
	<u>2,700</u>	<u>3,000</u>

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

Note 5 Our financial position (cont'd)

5.5 Provisions

	Employee	Landfill restoration	Total
	\$ '000	\$ '000	\$ '000
2022			
Balance at beginning of the financial year	6,388	2,837	9,225
Additional provisions	2,008	-	2,008
Amounts used	(2,006)	-	(2,006)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	50	(2)	48
Balance at the end of the financial year	6,440	2,835	9,275
2021			
Balance at beginning of the financial year	5,805	3,032	8,837
Additional provisions	1,982	-	1,982
Amounts used	(1,655)	-	(1,655)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	256	(195)	61
Balance at the end of the financial year	6,388	2,837	9,225
	2022	2021	
	\$'000	\$'000	
(a) Employee provisions			
Current provisions expected to be wholly settled within 12 months			
Annual leave	862	798	
Long service leave	608	378	
	1,470	1,176	
Current provisions expected to be wholly settled after 12 months			
Annual leave	1,436	1,430	
Long service leave	3,124	2,997	
	4,560	4,427	
Total current employee provisions	6,030	5,603	
Non-current			
Long service leave	410	785	
Total non-current employee provisions	410	785	
Aggregate carrying amount of employee provisions:			
Current	6,030	5,603	
Non-current	410	785	
Total aggregate carrying amount of employee provisions	6,440	6,388	

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

Annual leave

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

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

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

Long service leave

Liability for long service leave (LSL) is recognised in the provision for employee benefits. Unconditional LSL is disclosed as a current liability as the Council does not have an unconditional right to defer settlement. Unconditional LSL is measured at nominal value if expected to be settled within 12 months or at present value if not expected to be settled within 12 months. Conditional LSL that has been accrued, where an employee is yet to reach a qualifying term of employment, is disclosed as a non-current liability and measured at present value.

Key assumptions:

- weighted average discount rate	3.21%	0.77%
- wage inflation rate	3.85%	2.95%
- long service leave settlement period	12 years	12 years

Note 5 Our financial position (cont'd)

5.5 Provisions (cont'd)

	2022	2021
	\$'000	\$'000
(b) Landfill restoration		
Non-current	2,835	2,837
Total	2,835	2,837

Council is obligated to restore landfill sites 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.

Key assumptions:

- average discount rate	3.62%	1.28%
- inflation rate	3.60%	2.00%
- estimated years to commence rehabilitation	11 years	12 years

5.6 Financing arrangements

Bank loans	2,700	3,000
Credit card facility	100	100
Total facilities	2,800	3,100
Used facilities	2,700	3,000
Unused facilities	100	100
	2,800	3,100

5.7 Commitments

The Council has entered into the following commitments. Commitments are not recognised in the Balance Sheet. Commitments are disclosed at their nominal value and presented inclusive of the GST payable.

(a) Commitments for expenditure

	Not later than 1 year	Later than 1 year and not later than 2 years	Later than 2 years and not later than 5 years	Later than 5 years	Total
2022	\$'000	\$'000	\$'000	\$'000	\$'000
Operating					
Supply of secure Private Network and Internet Services	199	70	-	-	269
Security Services for Caravan Parks	32	-	-	-	32
Meals on Wheels Services	154	-	-	-	154
Garden Maintenance Services	90	90	90	-	270
Mortlake Swimming Pool Operations	114	-	-	-	114
Total	589	160	90	-	839
Capital					
Purchases of Major Plant	508	-	-	-	508
Koroit Caravan Cabins	379	-	-	-	379
Southcombe Caravan Cabins	1,480	-	-	-	1,480
Total	2,367	-	-	-	2,367

Note 5 Our financial position (cont'd)

5.7 Commitments (cont'd)

2021	Not later than 1 year	Later than 1 year and not later than 2 years	Later than 2 years and not later than 5 years	Later than 5 years	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Operating					
Cleaning contracts for council buildings	15	-	-	-	15
Waste Services	1,776	-	-	-	1,776
Supply of secure Private Network and Internet Services	199	199	70	-	468
Security Services for Caravan Parks	63	32	-	-	95
Total	2,053	231	70	-	2,354
Capital					
Construction of Garvoc Hall	223	-	-	-	223
Port Fairy Community Services Centre	243	-	-	-	243
Caravan Park Cabins	421	-	-	-	421
Total	887	-	-	-	887

(b) Operating lease receivables

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

	2022	2021
	\$'000	\$'000
Not later than one year	339	187
Later than one year and not later than five years	782	648
Later than five years	1,510	1,597
	2,631	2,432

5.8 Leases

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

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

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

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

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

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

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

Note 5 Our financial position (cont'd)

5.8 Leases (cont'd)

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

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

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

Council has elected to apply the temporary option available under AASB 16 Leases which allows not-for-profit entities to not measure right-of-use assets at initial recognition at fair value in respect of leases that have significantly below-market terms.

Right-of-Use Assets

	ICT \$'000
Balance at 1 July 2021	115
Additions	21
Amortisation charge	(67)
Balance at 30 June 2022	<u>69</u>
Balance at 1 July 2020	183
Amortisation charge	(68)
Balance at 30 June 2021	<u>115</u>

Lease Liabilities

	2022 \$'000	2021 \$'000
Maturity analysis - contractual undiscounted cash		
Less than one year	54	97
One to five years	17	21
Total undiscounted lease liabilities as at 30 June:	<u>71</u>	<u>118</u>
Lease liabilities included in the Balance Sheet at 30 June:		
Current	54	97
Non-current	17	21
Total lease liabilities	<u>71</u>	<u>118</u>

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

6.1 Property, infrastructure, plant and equipment
Summary of property, infrastructure, plant and equipment

	Carrying Amount 30 June 2021 \$'000	Additions \$'000	Contributions \$'000	Revaluation \$'000	Depreciation \$'000	Disposal \$'000	Transfers \$'000	Carrying Amount 30 June 2022 \$'000
Property	111,571	2,072	-	-	(1,536)	(552)	321	111,876
Plant and equipment	8,984	2,458	-	-	(1,742)	(179)	-	9,521
Infrastructure	465,518	12,939	-	44,173	(10,485)	(3,960)	2,841	511,026
Work in progress	3,410	4,172	-	-	-	-	(3,162)	4,420
	589,483	21,641	-	44,173	(13,763)	(4,691)	-	636,843

Summary of Work in Progress

	Opening WIP \$'000	Additions \$'000	Transfers \$'000	Closing WIP \$'000
Property	414	623	(321)	716
Plant and equipment	-	7	-	7
Infrastructure	2,996	3,542	(2,841)	3,697
Total	3,410	4,172	(3,162)	4,420

Note 6 Assets we manage (cont'd)

6.1 Property, infrastructure, plant and equipment (cont'd)

(a) Property

	Land - specialised \$'000	Land - non specialised \$'000	Land under roads \$'000	Total Land & Land Improvements \$'000	Buildings - specialised \$'000	Buildings - non specialised \$'000	Total Buildings \$'000	Work In Progress \$'000	Total Property \$'000
At fair value 1 July 2021	51,237	58	1,022	52,317	93,604	378	93,982	414	146,713
Accumulated depreciation at 1 July 2021	-	-	-	-	(34,495)	(233)	(34,728)	-	(34,728)
	51,237	58	1,022	52,317	59,109	145	59,254	414	111,985
Movements in fair value									
Additions	-	-	-	-	2,072	-	2,072	623	2,695
Disposal	(208)	-	-	(208)	(1,025)	-	(1,025)	-	(1,233)
Transfers	-	-	-	-	321	-	321	(321)	-
	(208)	-	-	(208)	1,368	-	1,368	302	1,462
Movements in accumulated depreciation									
Depreciation	-	-	-	-	(1,529)	(7)	(1,536)	-	(1,536)
Accumulated depreciation of disposals	-	-	-	-	681	-	681	-	681
	-	-	-	-	(848)	(7)	(855)	-	(855)
At fair value 30 June 2022	51,029	58	1,022	52,109	94,972	378	95,350	716	148,175
Accumulated depreciation at 30 June 2022	-	-	-	-	(35,343)	(240)	(35,583)	-	(35,583)
Carrying Amount	51,029	58	1,022	52,109	59,629	138	59,767	716	112,592

Note 6 Assets we manage (cont'd)

6.1 Property, infrastructure, plant and equipment (cont'd)

(b) Plant and Equipment

	Plant machinery and equipment	Fixtures fittings and furniture	Computers and telecomms	Work In Progress	Total plant and equipment
	\$'000	\$'000	\$'000		\$'000
At fair value 1 July 2021	18,819	949	3,026	-	22,794
Accumulated depreciation at 1 July 2021	(10,262)	(881)	(2,667)	-	(13,810)
	8,557	68	359	-	8,984
Movements in fair value					
Additions	2,430	-	28	7	2,465
Disposal	(1,204)	-	-	-	(1,204)
	1,226	-	28	7	1,261
Movements in accumulated depreciation					
Depreciation	(1,546)	(21)	(175)	-	(1,742)
Accumulated depreciation of disposals	1,025	-	-	-	1,025
	(521)	(21)	(175)	-	(717)
At fair value 30 June 2022	20,045	949	3,054	7	24,055
Accumulated depreciation at 30 June 2022	(10,783)	(902)	(2,842)	-	(14,527)
Carrying Amount	9,262	47	212	7	9,528

Note 6 Assets we manage (cont'd)

6.1 Property, infrastructure, plant and equipment (cont'd)

(c) Infrastructure

	Roads	Bridges	Footpaths and cycleways	Drainage	Recreational, leisure and community	Waste Management	Playgrounds	Other Infrastructure	Work In Progress	Total Infrastructure
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
At fair value 1 July 2021	562,677	68,487	11,048	17,653	2,727	4,995	2,773	7,496	2,996	680,852
Accumulated depreciation at 1 July 2021	(166,348)	(28,887)	(2,499)	(6,795)	(1,815)	(1,825)	(1,283)	(2,886)	-	(212,338)
	396,329	39,600	8,549	10,858	912	3,170	1,490	4,610	2,996	468,514
Movements in fair value										
Additions	10,104	884	514	381	231	164	393	268	3,541	16,480
Revaluation	63,417	-	-	-	-	-	-	-	-	63,417
Disposal	(7,263)	-	(16)	(18)	-	-	(136)	-	-	(7,433)
Transfers	2,471	-	-	-	302	-	22	46	(2,841)	-
	68,729	884	498	363	533	164	279	314	700	72,464
Movements in accumulated depreciation										
Depreciation	(8,342)	(754)	(283)	(177)	(149)	(248)	(176)	(356)	-	(10,485)
Revaluation	(19,243)	-	-	-	-	-	-	-	-	(19,243)
Accumulated depreciation of disposals	3,362	-	5	10	-	-	96	-	-	3,473
	(24,223)	(754)	(278)	(167)	(149)	(248)	(80)	(356)	-	(26,255)
At fair value 30 June 2022	631,406	69,371	11,546	18,016	3,260	5,159	3,052	7,810	3,696	753,316
Accumulated depreciation at 30 June 2022	(190,571)	(29,641)	(2,777)	(6,962)	(1,964)	(2,073)	(1,363)	(3,242)	-	(238,593)
Carrying Amount	440,835	39,730	8,769	11,054	1,296	3,086	1,689	4,568	3,696	514,723

Note 6 Assets we manage (cont'd)

Acquisition

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

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

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

Asset recognition thresholds and depreciation periods

	Depreciation Period	Threshold Limit \$'000
Land & land improvements		
land		2
Buildings		
buildings	25-120 years	5
Plant and Equipment		
plant, machinery and equipment	2-10 years	2
fixtures, fittings and furniture	3-10 years	2
Infrastructure		
road pavements	15-180 years	5
road seals	20 years	5
bridges	30-110 years	5
footpaths	10-50 years	5
drainage pits	70 years	5
drainage pipes	120 years	5
other structures	33-50 years	5
playgrounds	3-40 years	5
recreational, leisure and community facilities	10-50 years	5
waste management	7-50 years	5

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.

Depreciation and amortisation

Buildings, land improvements, plant and equipment, infrastructure, and other assets having limited useful lives are systematically depreciated over their useful lives to the 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 are listed previously and are consistent with the prior year unless otherwise stated.

Repairs and maintenance

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

Note 6 Assets we manage (cont'd)

Note 6.1 (d) Property, infrastructure, plant and equipment (cont'd)

Valuation of land and buildings

Valuation of land was undertaken by a qualified independent valuer Tim Gleeson, AAPI 78262 of Preston Rowe Paterson Warrnambool Pty Ltd. The valuation of land 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.

Valuation of buildings has been determined in accordance with a valuation undertaken by Ashay Prabhu, MIE (Aust) CPEng, NPER: Membership 1102199 of Assetic Pty Ltd at 30th June 2021.

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

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

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

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

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

	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Date of Valuation
Land - Non Specialised	-	58	-	Jun-21
Land - Specialised	-	-	52,051	Jun-21
Buildings - Non Specialised	-	138	-	Jun-21
Buildings - Specialised	-	-	59,629	Jun-21
Total	-	196	111,680	

Valuation of infrastructure

Valuation of bridges, footpaths, playgrounds and drainage has been determined in accordance with a valuation undertaken by the Council's engineering unit at 30th June 2020.

Valuation of roads has been determined in accordance with a valuation undertaken by Ashay Prabhu, MIE (Aust) CPEng, NPER: Membership 1102199 of Assetic Pty Ltd at 30th June 2022.

Valuation of Roads - other has been determined in accordance with a valuation undertaken by Ashay Prabhu, MIE (Aust) CPEng, NPER: Membership 1102199 of Assetic Pty Ltd at 30th June 2022.

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

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

	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Date of Valuation
Roads	-	-	429,912	Jun-22
Roads - Ancillary	-	-	10,922	Jun-22
Bridges	-	-	39,730	Jun-20
Footpaths and cycleways	-	-	8,769	Jun-20
Drainage	-	-	11,054	Jun-20
Recreational, leisure and community facilities	-	-	1,296	Historical Cost
Waste management	-	-	3,086	Historical Cost
Playgrounds	-	-	1,689	Jun-20
Other infrastructure	-	-	4,568	Historical Cost
Total	-	-	511,026	

Note 6 Assets we manage (cont'd)

Note 6.1 (d) 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 \$0.07 and \$1,250.00 per square metre.

Specialised buildings are valued using a current replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of buildings. Current replacement costs is calculated on a square metre basis and ranges from \$202 to \$5,500 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 current replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. The remaining useful lives of infrastructure assets are determined on the basis of the current condition of the asset and vary from 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.

	2022	2021
	\$'000	\$'000
Reconciliation of specialised land		
Land under roads	1,022	1,022
Other Council Land	51,087	51,237
Total specialised land	52,109	52,259

Note 6 Assets we manage (cont'd)	2022	2021
6.2 Investments in associates, joint arrangements and subsidiaries	\$'000	\$'000
(a) Investments in associates		
Investments in associates accounted for by the equity method are:		
Corangamite Regional Library Corporation (wound up 30/6/2022)	-	308
<i>Background</i>		
The Corangamite Regional Library Corporation was formed under section 196 of the <i>Local Government Act 1989</i> on 01/01/1996. The library receives funding from four municipalities: Colac Otway Shire, Corangamite Shire, Warrnambool City Council and Moyne Shire Council. Council had an 18.8% ownership share of the Corporation as at 30 June 2021, with the corporation being wound up on 30/6/2022.		
Fair value of Council's investment in Corangamite Regional Library Corporation		
	-	128
Council's share of accumulated surplus/(deficit)		
Council's share of accumulated surplus/(deficit) at start of year	54	234
Reported surplus/(deficit) for year	(63)	(180)
Transfers (to)/from reserves	74	-
Distributions for the year	(65)	-
Council's share of accumulated surplus/(deficit) at end of year	-	54
Council's share of reserves		
Council's share of reserves at start of year	74	74
Transfers (to)/from reserves	(74)	-
Council's share of reserves at end of year	-	74
Movement in carrying value of specific investment		
Carrying value of investment at start of year	128	308
Share of surplus/(deficit) for year	(63)	(180)
Write off carrying value of investment in Corangamite Regional Library Corporation	(65)	-
Carrying value of investment at end of year	-	128

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.

Investments in joint arrangements are classified as either joint operations or joint ventures depending on the contractual rights and obligations each investor has, rather than the legal structure of the joint arrangement.

For joint operations, Council recognises its direct right to, and its share of jointly held assets, liabilities, revenues and expenses of joint operations.

Interests in joint ventures are accounted for using the equity method. Under this method, the interests are initially recognised in the consolidated balance sheet at cost and adjusted thereafter to recognise Council's share of the post-acquisition profits or losses and movements in other comprehensive income in profit or loss and other comprehensive income respectively.

Community Asset Committee

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

	2022 No.	2021 No.
Note 7 People and relationships		
7.1 Council and key management remuneration		
(a) Related Parties		
<i>Parent entity</i>		
Moyne Shire Council is the parent entity.		
<i>Subsidiaries and Associates</i>		
Interests in subsidiaries and associates are detailed in note 6.2		
(b) Key Management Personnel (KMP)		
Key management personnel (KMP) are those people with the authority and responsibility for planning, directing and controlling the activities of Moyne Shire Council. The Councillors, Chief Executive Officer and Directors are deemed KMP.		
Details of persons holding the position of Councillor or other members of key management personnel at any time during the year are:		
Councillors		
Councillor Daniel Meade		
Councillor James Purcell (Elected October 2020)		
Councillor Jim Doukas		
Councillor Damian Gleeson (Elected October 2020)		
Councillor Karen Foster (Elected October 2020)		
Councillor Ian Smith		
Councillor Jordan Lockett		
Councillor Michael Wolfe (1/7/2020 to 24/10/2020)		
Councillor Colin Ryan (1/7/2020 to 24/10/2020)		
Councillor Jill Parker (1/7/2020 to 24/10/2020)		
Other KMP		
Chief Executive Officer		
Director - Community & Corporate Services		
Director - Infrastructure & Environment		
Director - Economic Development & Planning		
Total Number of Councillors	7	10
Total of Chief Executive Officer and other Key Management Personnel	8	4
Total Key Management Personnel	15	14
(c) Remuneration of Key Management Personnel		
	2022	2021
	\$	\$
Total remuneration of key management personnel was as follows:		
Short-term benefits	1,098	1,051
Post employment benefits	81	74
Total	1,179	1,125
The numbers of key management personnel whose total remuneration from Council and any related entities, fall within the following bands:		
	2022	2021
	No.	No.
\$0 - \$9,999	-	3
\$20,000 - \$29,999	5	6
\$40,000 - \$49,999	4	-
\$50,000 - \$59,999	1	-
\$70,000 - \$79,999	1	-
\$90,000 - \$99,999	-	1
\$140,000 - \$149,999	1	-
\$150,000 - \$159,999	2	-
\$180,000 - \$189,999	-	2
\$200,000 - \$209,999	-	1
\$240,000 - \$249,999	1	-
\$280,000 - \$289,999	-	1
	15	14

Moyne Shire Council has had significant turnover of key management personnel, with the CEO and each of the Director roles all being vacated during the 2021/22 year. Disclosure requirements dictate that we must disclose the total number of staff fulfilling these roles during the year, and their associated remuneration for the time spent in these roles.

Note 7 People and relationships (cont'd)

(d) Senior Officer Remuneration

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

a) has management responsibilities and reports directly to the Chief Executive; or

b) whose total annual remuneration exceeds \$151,000

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

Income Range:

\$151,000 - \$159,999

\$160,000 - \$169,999

2022
No.

2021
No.

2

1

3

1

1

2

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

482

314

7.2 Related party disclosure

(a) Transactions with related parties

Moyne Shire made a contribution of \$467,713 to the Corangamite Regional Library Corporation (CRLC) during the 2021/22 financial year, in accordance with the funding formula approved by the Library Board and specified within the CRLC Library Service Level Agreement. Included in this amount was an additional contribution required to wind up the CRLC, as resolved by Council.

(b) Outstanding balances with related parties

There are no outstanding balances at the end of the reporting period in relation to transactions with related parties which require disclosure.

(c) Loans to/from related parties

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

(d) Commitments to/from related parties

There are no commitments in existence at balance date that have been made, guaranteed or secured by the council to a related party.

Note 8 Managing uncertainties

8.1 Contingent assets and liabilities

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

(a) Contingent assets

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

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

(b) Contingent liabilities

Contingent liabilities are:

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

MAV Workcare

Council was a participant of the MAV WorkCare Scheme. The MAV WorkCare Scheme provided workers compensation insurance. MAV WorkCare commenced business on 1 November 2017 and the last day the Scheme operated as a self-insurer was 30 June 2021. In accordance with the Workplace Injury Rehabilitation and Compensation Act 2013, there is a six year liability period following the cessation of the Scheme (to 30 June 2027). During the liability period, adjustment payments may be required (or received). The determination of any adjustment payments is dependent upon revised actuarial assessments of the Scheme's tail claims liabilities as undertaken by Work Safe Victoria. If required, adjustments will occur at the 3-year and 6-year points during the liability period, and will affect participating members.

Superannuation

Council has obligations under a defined benefit superannuation scheme that may result in the need to make additional contributions to the scheme, matters relating to this potential obligation are outlined below. As a result of the volatility in financial markets the likelihood of making such contributions in future periods exists.

Future superannuation contributions

In addition to the disclosed contributions, Moyne Shire has paid nil unfunded liability payments to Vision Super during the 2020/21 and 2021/22 financial years. There were no contributions outstanding and no loans issued from or to the above schemes as at 30 June 2022. The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2023 is nil.

Liability Mutual Insurance

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

(c) Guarantees for loans to other entities

Council has financial guarantees of \$49,500 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.

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 the right will be exercised.

Note 8 Managing uncertainties (cont'd)

8.2 Change in accounting standards

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

8.3 Financial instruments

(a) Objectives and policies

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

(b) Market risk

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

Interest rate risk

Interest rate risk refers to the risk that the value of a financial instrument or cash flows associated with the instrument will fluctuate due to changes in market interest rates. Council's interest rate liability risk arises primarily from long term loans and borrowings at fixed rates which exposes Council to fair value interest rate risk. Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Council has minimal exposure to cash flow interest rate risk through its cash and deposits that are at floating rates.

Investment of surplus funds is made with approved financial institutions under the *Local Government Act 2020*. Council manages interest rate risk by adopting an investment policy that ensures:

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

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

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

Note 8 Managing uncertainties (cont'd)

8.3 Financial instruments (cont'd)

(c) Credit risk

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause Council to make a financial loss. Council have exposure to credit risk on some financial assets included in the balance sheet. Particularly significant areas of credit risk exist in relation to outstanding fees and fines as well as loans and receivables from sporting clubs and associations. To help manage this risk:

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

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

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

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

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

(d) Liquidity risk

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

To help reduce these risks Council:

- have 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 on the face of the balance sheet and the amounts related to financial guarantees disclosed in Note 8.1(c), and is deemed insignificant based on prior periods' data and current assessment of risk.

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

With the exception of borrowings, all financial liabilities are expected to be settled within normal terms of trade. Details of the maturity profile for borrowings are disclosed at Note 5.4.

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

(e) Sensitivity disclosure analysis

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

- A parallel shift of + 1.0% and -1.0% in market interest rates (AUD) from year-end rates of 1.45%.

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.

Note 8 Managing uncertainties (cont'd)

8.4 Fair value measurement

Fair value hierarchy

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

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

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

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

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

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

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

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

Revaluation

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

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use of an asset result in changes to the permissible or practical highest and best use of the asset. In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis ranging from 2 to 5 years. The valuation is performed either by experienced council officers or independent experts.

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

Impairment of assets

At each reporting date, the Council reviews the carrying value of its assets to determine whether there is any indication that these assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, is compared to the assets carrying value. Any excess of the assets carrying value over its recoverable amount is expensed to the comprehensive income statement, unless the asset is carried at the revalued amount in which case, the impairment loss is recognised directly against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same class of asset.

8.5 Events occurring after balance date

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

Note 9 Other matters

	Balance at beginning of reporting period \$'000	Increment (decrement) \$'000	Balance at end of reporting period \$'000
9.1 Reserves			
(a) Asset revaluation reserves			
2022			
Property			
Land & land improvements	39,800	-	39,800
Buildings	27,910	-	27,910
	67,710	-	67,710
Infrastructure			
Roads	244,430	44,172	288,602
Bridges	29,034	-	29,034
Drainage	3,867	-	3,867
Plant and Equipment	430	-	430
Other infrastructure	9,472	-	9,472
	287,233	44,172	331,405
Total asset revaluation reserves	354,943	44,172	399,115
2021			
Property			
Land & land improvements	35,043	4,757	39,800
Buildings	22,793	5,117	27,910
	57,836	9,874	67,710
Infrastructure			
Roads	237,607	6,823	244,430
Bridges	29,034	-	29,034
Drainage	3,867	-	3,867
Plant and Equipment	430	-	430
Other infrastructure	9,472	-	9,472
	280,410	6,823	287,233
Total asset revaluation reserves	338,246	16,697	354,943

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

Note 9 Other matters (cont'd)
9.1 Reserves (cont'd)

(b) Other reserves

2022

	Balance at beginning of reporting period \$'000	Transfer from accumulated surplus \$'000	Transfer to accumulated surplus \$'000	Balance at end of reporting period \$'000
Business enterprise reserve	1,040	425	(95)	1,370
Southcombe park sporting complex	8	-	-	8
Heritage loan reserve	109	-	-	109
Subdivision reserve	300	185	-	485
Quarry reserve	3,258	327	-	3,585
Waste facilities reserve	3,728	301	-	4,029
Total Other reserves	8,443	1,238	(95)	9,586

2021

Business enterprise reserve	1,262	-	(222)	1,040
Southcombe park sporting complex	8	-	-	8
Heritage loan reserve	109	-	-	109
Subdivision reserve	237	63	-	300
Quarry reserve	2,530	728	-	3,258
Waste facilities reserve	3,336	392	-	3,728
Total Other reserves	7,482	1,183	(222)	8,443

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 Southcombe 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.

Note 9 Other matters (cont'd)

	2022 \$'000	2021 \$'000
9.2 Reconciliation of cash flows from operating activities to surplus (deficit)		
Surplus for the year	3,881	6,195
Depreciation/amortisation	13,829	13,770
Finance costs	29	-
(Profit)/loss on disposal of property, infrastructure, plant and equipment	3,659	4,375
Contributions - Non-monetary assets	-	(1,409)
Landfill provision	(2)	(195)
Share of net (profits)/losses of associates & joint ventures accounted for by the equity method	128	180
<i>Change in assets and liabilities:</i>		
(Increase)/decrease in trade and other receivables	(165)	242
Increase/(decrease) in trade and other payables	(701)	(274)
(Increase)/decrease in other assets	(4)	163
Increase/(decrease) in provisions	50	583
Net cash provided by/(used in) operating activities	20,704	23,630

9.3 Superannuation

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

Accumulation

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

Defined Benefit

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

There is no proportional split of the defined benefit liabilities, assets or costs between the participating employers as the defined benefit obligation is a floating obligation between the participating employers and the only time that the aggregate obligation is allocated to specific employers is when a call is made. As a result, the level of participation of Moyne Shire 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 2021, an interim actuarial investigation was held as the Fund provides lifetime pensions in the Defined Benefit category. The vested benefit index (VBI) of the Defined Benefit category of which Council is a contributing employer was 109.8%. The financial assumptions used to calculate the VBI were:

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

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

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

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

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

Note 9 Other matters (cont'd)

9.3 Superannuation (cont'd)

Employer contributions

(a) Regular contributions

On the basis of the results of the 2021 interim actuarial investigation conducted by the Fund Actuary, Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2022, this rate was 10.0% of members' salaries (9.5% in 2020/2021). This rate is expected to increase in line with any increases in the SG contribution rate and was reviewed as part of the 30 June 2020 triennial valuation. In addition, Council reimburses the Fund to cover the excess of the benefits paid as a consequence of retrenchment above the funded resignation or retirement benefit.

(b) Funding calls

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

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

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

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

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

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

The 2021 interim actuarial investigation surplus amounts

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

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

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

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

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

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

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

The 2022 interim actuarial investigation

An interim actuarial investigation is being conducted for the Fund's position as at 30 June 2022 as the Fund provides lifetime benefits in the Defined Benefit category. It is anticipated that this actuarial investigation will be completed by October 2022.

Moyne Shire Council was notified of the 30 June 2022 VBI during August 2022 (2021: August 2021).

Moyne Shire Council has not made unfunded liability payments to Vision Super during the 2021/22 year or 2020/21 year.

There were no contributions outstanding and no loans issued from or to the above schemes as at 30 June 2022.

The contribution paid to the Defined Benefit category of Vision Super for the year ending 30 June 2022 was \$98k.

10 Change in accounting policy

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

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