



Special Council Meeting

Agenda

11:00 am Tuesday 20 May 2025

Council Chambers, Mortlake Council Offices
1 Jamieson Avenue, Mortlake

2040 Vision Statement

The People of Moyne embrace the region's extraordinary cultural and ecological country.

Our fertile volcanic plains and pristine coast are the pride of Victoria's southwest.

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.

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Summary of Officer Report Items

2.1 Draft 2025 - 2026 Budget for Public Consultation

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Overview: This report submits the proposed Draft Council Budget for the 2025-2026 year. The Budget has been workshopped by Council and is presented in the Model Budget format that is mandated for local government.

2.2 Draft Revenue and Rating Plan 2025-2029 endorsement for consultation

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Overview: The adoption of the Revenue and Rating Plan is a requirement under section 93 of the Local Government Act 2020. The purpose of the Revenue and Rating Plan is to determine the most appropriate and affordable revenue and rating approach for Moyne Shire Council which in conjunction with other income sources will adequately finance the objectives in the Council plan. The Revenue and Rating Plan will be available for community consultation and submissions prior to final adoption by Council.

1 Procedural

1.1 Live streaming of Council Meetings

Please note that today's meeting is being live streamed and can be viewed by the general public via Council's Facebook page, and later uploaded to Council's website. By participating in and addressing those present at the meeting, you consent to any information you disclose (including any personal information or sensitive information) being recorded and uploaded to the website.

1.2 Prayer

Almighty God, we humbly beseech your blessing on the Council, direct and prosper its deliberations for the welfare of the people of the Moyne Shire. Amen.

1.3 Acknowledgement of Country

We acknowledge the Traditional Custodians of the land on which we meet today and pay our respects to their Elders past and present. We extend that respect to Aboriginal and Torres Strait Islander peoples here today.

1.4 Apologies

The formal notification from Councillors unable to attend the meeting.
A Motion is required to accept Apologies.

1.5 Declarations of Conflict Interest

Reference: Local Government Act 2020 – Sections 130 (1)(a) and 130(2) Disclosure of Conflict of Interest in respect of a matter to be considered at a Council Meeting

A relevant person who has a conflict of interest in respect of a matter must:

- a) disclose the conflict of interest in the manner required by the Council's Governance Rules [Refer to Part 6 (Conflict of Interest) – Division 2 (Councillor conflict of interest disclosures) of the Governance Rules]
and
- b) exclude themselves from the decision-making process in relation to that matter, including any discussion or vote on the matter at any Council meeting or delegated committee, and any action in relation to the matter.

Members of Staff

If a member of Council staff has a conflict of interest in a matter which they are providing advice to Council:

- a) if the advice is included in a report, the report must disclose the conflict of interest
- b) if the officer is speaking in the council meeting, the officer must disclose the conflict of interest before speaking on the matter.

2 Officers Reports

2.1 Draft 2025 - 2026 Budget for Public Consultation

Directorate: Corporate & Governance Services

Report Author: Manager Finance & Property

Overview: This report submits the proposed Draft Council Budget for the 2025-2026 year. The Budget has been workshopped by Council and is presented in the Model Budget format that is mandated for local government.

Officer Recommendation

That the Budget annexed to this resolution be the Budget for 2025-2026 prepared by Council for the purpose of Section 94 of the Local Government Act 2020 and that Council:

- a) Give Public Notice of the Budget 2025-26 and invite submissions for a period of 21 days from such public notice;**
 - b) that Council considers any submissions on a proposal (or proposals) contained in such Budget;**
 - c) that Council considers a motion to adopt such Budget at the Ordinary Council Meeting to be held on Monday 23 June 2025.**
-

Background

The Local Government Act 2020 and the Local Government (Planning and Reporting) Regulations 2020 prescribe the format that the Budget must be prepared in and the process a council is to follow in preparing and adopting the Annual Budget.

The budget process begins with officers preparing the draft budget, then workshopped with Council to arrive at a proposed budget for public comment.

For the 2025-2026 budget, the deliberative engagement process conducted for the development of Council Plan 2025-2029 including online survey, listening posts, and community and stakeholder workshops. This engagement included questions regarding financial and budget priorities. The findings were provided and has been considered in the budget development to identify and balance the needs and aspirations of its community and stakeholders against financial sustainability.

Strategic Link

Council Plan 2021-2025

Ensure Council budgeting, financial and resource planning reflects and delivers on Council Plan objectives and informed strategic management.

As required by Section 94 of the Local Government Act 2020, Council has prepared a budget for the 2025-2026 financial year.

Discussion

The Budget has been workshopped by Council and is presented in the Model Budget format that is mandated for local government and includes:

- Strategic Framework and linkage to the Council Plan;
- Services, initiatives and performance indicators;
- Financial statements in the form required by the regulations;
- Details of capital works proposed;
- Rates and charges information;
- Proposed fees and charges;
- Borrowings disclosures.

Moyne Shire Council's 2025/26 budget shows it is in a solid financial position, however the Council faces headwinds in the coming years.

The budget reflects a challenging financial environment due to inflationary pressure on goods, services and inputs including construction material, insurance, and energy costs, that exceed the 3% state government rate cap.

Council will continue to review how it delivers its services and to drive innovation and efficiency gains to sustain its operations and is mindful of the vast area and communities that it serves.

The Draft Budget includes a total Operating Expenditure Budget of \$66.0m million (2024/25 - \$62.5 million), an operating surplus (accounting result) of \$0.8 million (2024/25 - \$6.3 million) and a capital works program of \$27.5 million (2024/25 - \$27.9 million) including asset renewal of \$22.3 million (2024/25 - \$22.5 million). The 2025/26 Budget also includes the proposed borrowings to renew the Gipps Street bridge. There is a small amount of borrowings of \$100,000 included for the 2025/26 year, and up to \$9.9 million in the subsequent year if required.

The underlying result, which excludes capital grants and contributions to fund capital expenditure and is a measure of Council's ability to generate a surplus in the ordinary course of business, is an underlying surplus of \$1.3 million.

The Budget provides the financial resources to achieve the outcomes set out in the draft 2025 - 2029 Council Plan. This includes the ongoing asset renewal commitment to ensure that Council's asset base of \$683 million (2024/25 - \$673 million) is adequately renewed and upgraded.

The 2025/26 Draft Budget incorporates a 3.0 percent increase in general and municipal rates and charges. This is in line with the state government's Fair Go Rates System (FGRS) which has historically capped rate increases by Victorian Councils to the forecast movement in the Consumer Price Index (CPI). Despite the financial challenge that this poses, Council is determined to maintain its services, while working within the cap.

The capital works program of \$27.5 million (2024/25 - \$27.9 million) is incorporated in the draft budget to ensure Council continues to invest in the valuable community assets and projects that service the community.

The Draft Budget presented achieves a balanced financial result and commits to delivering services for our community in a way that represents best value for the ratepayers dollars.

The budget includes a schedule of fees and charges for Council services that will apply from 1 July 2025.

It is noted that this budget does not make any allowance for potential increased costs to Council should the State Government successfully progress the Emergency Services Volunteer Fund legislation through Parliament.

Consultation

The budget has been prepared based on the Model Budget template developed by the sector. The budget is proposed to be made available for public inspection for 21 days and public submissions called for and considered by Council.

Financial Implications

The draft budget includes the following key financial outcomes:

- Total operating revenue of \$66.8 million;
- Operating surplus of \$0.8 million;
- An adjusted underlying surplus of \$1.3 million;
- A capital works program of \$27.5 million inclusive of \$3.6 million of projects carried forward from 2024/25. This includes asset renewal of \$22.3 million;
- Cash and investments of \$11.0 million (2024/25 - \$14.8 million) inclusive of Council reserves;
- A working capital ratio of 1.39 current assets to 1.0 current liability (2024/25 - 1.76).

The major changes reflected in the Comprehensive Income Statement (page 22 of 46) between 2024/25 and 2025/26 financial years are:

- A decrease in the Total Income/revenue of \$6.3 million
- An increase in the Total expenses of \$1.9 million
- Resulting in a decrease in the Surplus for the year of \$8.3 million.

The Capital Grant revenue has decreased by \$7.9 million from \$16.2 million in 2024/25 to \$8.3 million in 2025/26. The Council is expecting to receive less capital grant funds from the Federal and State Governments in this time of fiscal austerity. For example, Moynes Shire Council received the following grants in 2024/25 which have now been concluded:

- Local Roads & Community Infrastructure Fund - \$2.7 million (various projects)
- Local Roads & Community Infrastructure Fund - \$0.9 million (skate and play)
- Department Sport and Recreation - \$1.0 million (skate and play)
- Remote Roads - \$5.8 million (Chatsworth Road).

The Council has been successful in receiving an additional grant through the Disaster Ready Fund for construction of 1.5km of flood resilient pavement on Connewarren Lane of \$1.5 million in 2025/26 and \$2 million from the Federal Government's Growing Regions program for Stage 3 of the Koroit Township Renewal project.

In respect of the \$1.9 million increase in Operating Expenditure, the amount proposed to expend on materials and services between the two years has reduced by \$0.3 million due adopted cost reduction initiatives. This cost reduction was offset by an increase in employee costs of \$1.8 million (or 7.6%). A proportion of this increase is due to the annual increases contained in the Enterprise Agreement amounting to \$0.9 million (or 3.8%). The remaining increases are due to other factors including:

- Increase in WorkCover premium of \$462,000
- 3 new fully funded roles in Early Years - \$250,000
- Increase in WorkCover related staff remuneration - \$100,000.

This draft budget proposes an Effective Full-Time staff (EFT) increase of 3.3 to take the total EFT staff to 278.8. The three fully funded Early Years staffed mentioned above comprise the majority of the EFT increase.

Risk

The budget presented is framed within the long-term financial plan to achieve sustainable service provision and infrastructure levels.

Conclusion

Following a thorough review process, a draft Annual Budget for 2025/26 has been prepared. It is now appropriate for Council to give public notice of the preparation of the 2025/26 Budget and that Council make available the 2025/26 Budget for public inspection and comment and subsequently considers any submissions made.

The Officers involved in reviewing this report, having made enquiries with the relevant members of staff, report that there are no conflicts of interest to be disclosed.

A Gender Impact Assessment was not applicable.

Attachments

- | | |
|----|---|
| 1. | Moyne Shire Council 2025-2026 Draft Budget [2.1.1 - 50 pages] |
| 2. | Fees and Charges 2025-2026 [2.1.2 - 11 pages] |



Moyne Shire Council

2025 – 2026 Draft Budget

Prepared for Council 20 May 2025

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Fees and Charges Schedule

Mayor and CEO's Introduction

Moyne Shire Council's 2025/26 budget shows it is in a solid financial position after successive years of prudent financial management. However, we know there will be challenges ahead.

The budget reflects the need to prepare for challenging financial headwinds in future years, including continued inflationary pressure on goods, services and inputs such as construction materials, insurance and energy costs.

Highlights of the 2025/26 budget include:

- Operating surplus (accounting result) of \$0.79 million.
- Underlying surplus of \$1.34 million.
- A capital works program of \$27.5 million.
- Asset renewal ratio of 156%.
- Total operating expenditure of \$66 million.
- Cash and investments of \$11 million inclusive of council reserves.
- Working capital ratio of 1.39 current assets to 1.0 current liability.

The budget is in line with the state government's Fair Go Rates System introduced in 2016 which caps annual rate increases by Victorian councils. In 2025/26, that cap is set at 3%.

Other revenue sources include state and federal government grants, and user fees from Council's business units, including the Mount Shadwell Quarry and caravan parks.

The budget provides the financial resources to support the outcomes set out in the 2025-2029 Council Plan. This includes \$3.6 million of projects carried forward from 2024-25, as well as \$22.3 million towards asset renewal to ensure that Council's \$682-million asset base is adequately renewed and upgraded.

Council has been and will continue to be challenged to maintain services amidst this difficult financial environment. The budget presented achieves a balanced financial result developed through a process of consultation and review with input from our community.

Conscious of cost-of-living pressures, Council has elected to freeze the waste facilities service charge at its current level.

Council's substantial commitment to capital works will reach \$27.5 million including \$14.1 million on Council's road and bridge network. Key works include:

- Roads \$13.0 million including road rehabilitation \$7.5 million, resealing program of \$2.3 million, unsealed road re-sheeting of \$1.0 million and sealed road drainage improvements \$0.17 million;
- Bridges \$1.1 million including our contribution to the Gipps Street Bridge \$1.0 million;
- Koroit Township renewal stage 3 works \$3.0 million;
- Buildings \$2.0 million including DC Farran Recreation Reserve female change facilities \$0.9 million, Woorndoo Recreation Reserve facilities upgrade \$0.1 million, and annual building renewal program \$0.98 million;
- Town Drainage works \$0.57 million;
- Gardens Caravan Park electrical upgrade \$0.5 million.

Council has applied for grants to urgently replace the Gipps Street Bridge in Port Fairy, but is yet to secure funding. Council is currently awaiting the outcome of the application made to round 2 of the Safer Local Roads and Infrastructure Program funding stream. Replacement of the bridge is beyond Council's means should our attempts for funding support be unsuccessful. With this in mind, Council has reluctantly made application for a loan facility for up to \$10 million to be accessed across the coming two financial years. Should Council require this loan, an operating deficit is expected in 2027/28 as a consequence. Our expectations are that the budget will revert to a surplus in 2028/29.

Moyne Shire Council will continue to review how it delivers its services and to drive innovation and efficiency gains to sustain its operations, mindful of the vast area and communities that it serves.

This draft budget presented achieves a balanced financial result and commits to delivering services for our community in a way that represents best value for ratepayers' dollars.

Cr Karen Foster - Mayor

Mark Eversteyn - CEO

Financial Snapshot

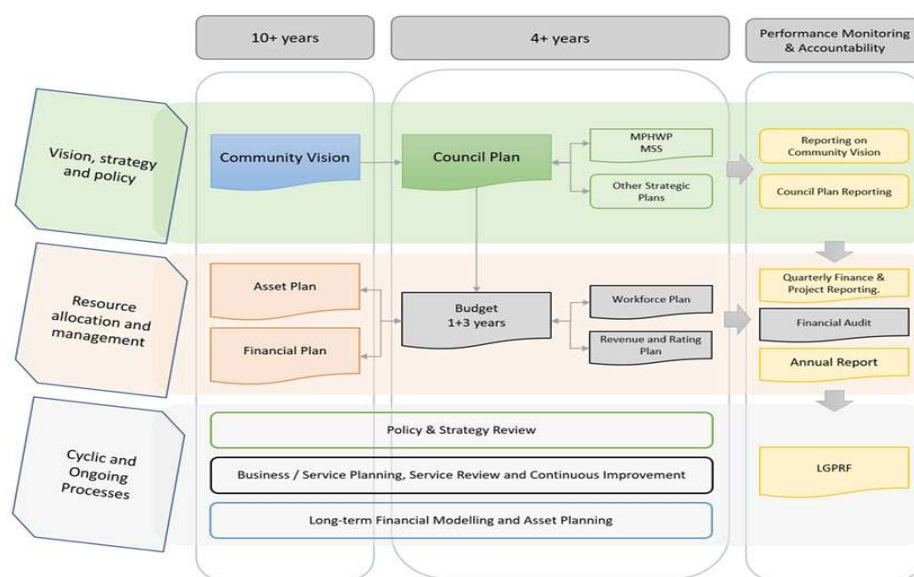
Key Statistics	2024-25 Forecast \$million	2025-26 Budget \$million
Total Expenditure	64.07	66.03
Comprehensive Operating Surplus / (Deficit)	9.12	0.79
Underlying Operating Surplus / (Deficit)	0.05	1.34
Cash and Investments	15.41	10.98
Capital Works Program	32.40	27.47

1. Link to the Integrated Planning and Reporting Framework

This section describes how the Budget links to the achievement of the Community Vision and Council Plan within an overall integrated planning and reporting framework. This framework guides the Council in identifying community needs and aspirations over the long term (Community Vision and Financial Plan), medium term (Council Plan, Workforce Plan, and Revenue and Rating Plan) and short term (Budget) and then holding itself accountable (Annual Report).

1.1 Legislative planning and accountability framework

The Budget is a rolling four-year plan that outlines the financial and non-financial resources that Council requires to achieve the strategic objectives described in the Council Plan. The diagram below depicts the integrated planning and reporting framework that applies to local government in Victoria. At each stage of the integrated planning and reporting framework there are opportunities for community and stakeholder input. This is important to ensure transparency and accountability to both residents and ratepayers.



Source: Department of Jobs, Precincts & Regions

The timing of each component of the planning framework is critical to the successful achievement of the planned outcomes.

1.1.2 Key planning considerations

Service level planning

Although councils have a legal obligation to provide some services—such as animal management, local roads, food safety and statutory planning—most Council services are not legally mandated, including some services closely associated with councils, such as libraries, building permits and sporting facilities. Further, over time, the needs and expectations of communities can change. Therefore councils need to have robust processes for service planning and review to ensure all services continue to provide value for money and are in line with community expectations. In doing so, councils should engage with communities to determine how to prioritise resources and balance service provision against other responsibilities such as asset maintenance and capital works. Community consultation needs to be in line with a council's adopted Community Engagement Policy and Public Transparency Policy.

Council's draft Council Plan for 2025-2029 has been prepared for community feedback. The Draft 2025-2026 Budget incorporates the draft Council Plan 2025-2029 priorities and objectives.

1.2 Our purpose

My Moyne, My Future 2040 Vision

The people of Moyne embrace the region's extraordinary cultural and ecological country. Our fertile volcanic plains and pristine coast are the pride of Victoria's southwest. From coast to country, our connected and vibrant communities are active stewards, working meaningfully towards the protection and advancement of environment, history, social and economic vitality for present and future generations.

Our Priorities

The Council Plan has two priorities to further the community long term vision:

- 1. Strengthen our foundations** - by improving our asset management and service delivery, and
- 2. Set us up for growth** - by doing long term planning and capacity building to position Moyne for success.

As we do this we will aspire to:

Strengthen relationships with the Traditional Owners and First Nations communities

Honour the unique cultures and contexts of each town, village and community

Be brave and creative in our approach

Balance social and environmental outcomes with economic sustainability, and

Follow through on our commitments

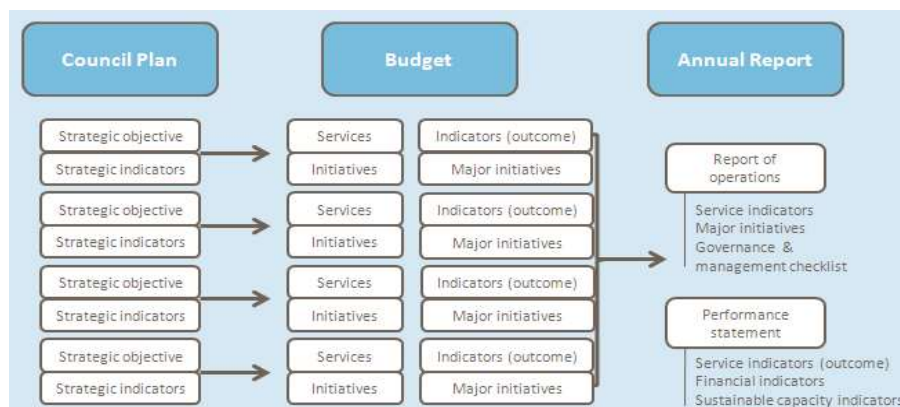
1.3 Strategic objectives

The Council undertakes activities and initiatives through 35 major service categories across Council. The following table lists the strategic objectives as described in the Council Plan.

Strengthening Our Foundations	Setting Us Up For Growth
1. Effectively manage our assets	5. Connect and activate our communities
2. Make Council more accessible	6. Improve access to services
3. Enhance our environment	7. Identify and support major projects to transform our region
4. Optimise how Council works	8. Leverage benefits of renewable energy

2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2025-26 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Jobs, Precincts & Regions

2.1 EXECUTIVE SERVICES

The strategic objective for executive services is to make Council more accessible.

Services

Service area	Description of services provided	2023/24 Actual \$'000	2024/25 Forecast \$'000	2025/26 Budget \$'000
Executive Services and Communications	Administration of Executive services, Councillor support and monitoring Council activities to ensure legislative compliance, management and provision of external communication through various media.	<i>Income</i> 6	1	2
		<i>Expenditure</i> 2,430	2,480	2,535
		<i>Surplus/(deficit)</i> (2,424)	(2,479)	(2,533)

Initiatives

Delivery of mandatory Councillor Professional Development requirements

Review of reporting, scheduling, and agenda management process to deliver process improvements

2.2 ASSETS & COMMUNITY

The strategic objective for assets and community is to effectively manage our assets, connect and activate our communities and improve access to services.

Services

Service area	Description of services provided	2023/24 Actual \$'000	2024/25 Forecast \$'000	2025/26 Budget \$'000
Assets & Community Directorate	Management of Assets and Community Directorate at the Mortlake & Koroit offices, and the Project Management Office (PMO)	<i>Income</i>	-	343
		<i>Expenditure</i>	1,069	995
		<i>Surplus/(deficit)</i>	(1,069)	(652)
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.	<i>Income</i>	(3)	573
		<i>Expenditure</i>	1,036	1,153
		<i>Surplus/(deficit)</i>	(1,039)	(580)
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.	<i>Income</i>	73	81
		<i>Expenditure</i>	2,423	2,530
		<i>Surplus/(deficit)</i>	(2,350)	(2,449)
Asset Management	This service prepares long term asset management programs for Council's property assets in an integrated and prioritised manner in order to optimise their strategic value and service potential. These are all non-road related assets and include municipal buildings, pavilions and other community buildings. The service ensures that buildings are to a standard specified by Council with advice from the functional manager of the facility. This service also undertakes contract management and supervision of various works within Council's programs and provides specialist advice to other Council service units who are letting contracts. 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 maintains the GIS service.	<i>Income</i>	94	16
		<i>Expenditure</i>	1,435	1,842
		<i>Surplus/(deficit)</i>	(1,341)	(1,826)

Service area	Description of services provided	2023/24 Actual \$'000	2024/25 Forecast \$'000	2025/26 Budget \$'000
Local Roads & Streets	This service undertakes maintenance programs for Council's civil infrastructure assets 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. Also included are works supervision and management, and provision of works depots and stores. As well as purchases & maintenance of Council vehicles, plant & equipment to meet functionality & safety needs and to maximise the performance and minimise operational cost.	<i>Income</i>	1,930	5,616
		<i>Expenditure</i>	6,430	5,618
		<i>Surplus/(deficit)</i>	(4,500)	(2)
				5,741
Emergency Management	This service meets Council's obligations under the Emergency Management Act and develops & 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 including support for fire brigades & maintenance of emergency fire equipment	<i>Income</i>	135	62
		<i>Expenditure</i>	182	421
		<i>Surplus/(deficit)</i>	(47)	(359)
				451
External Works	This service competes for external works in the marketplace.	<i>Income</i>	94	430
		<i>Expenditure</i>	59	277
		<i>Surplus/(deficit)</i>	35	153
				428

Service area	Description of services provided	2023/24	2024/25	2025/26	
		Actual	Forecast	Budget	
		\$'000	\$'000	\$'000	
Arts, Culture & Library Services	This service provides support of the Shire's varied program of arts and cultural events and activities; plans and develops arts and cultural facilities and infrastructure in conjunction with community groups and develops policies and strategies to facilitate art practice through support of the Regional Arts Victoria Arts Facilitator. This service also provides public library services at Port Fairy, Koroit and Mortlake branches, outreach services to community libraries at Hawkesdale and Macarthur and hosts the shared services regional library hub to facilitate back of house library services for Corangamite & Moyne libraries. This service also manages the bookings and user maintenance of Council's cultural facilities at Reardon Theatre and manages the Community Asset Committee operating the Koroit Theatre. This service works with traditional owners of the land to ensure our organisation is culturally aware.	Income	493	425	445
		Expenditure	965	923	1,054
		Surplus/(deficit)	(472)	(498)	(609)
Recreation & Community Development	This service is Council's liaison with groups who operate from Council's sporting reserves and oversees maintenance of Gardens Oval and Victoria Park Reserve, Nirranda & District Reserve as well as operation of the Southcombe Park Sporting Complex. Works with sporting groups to manage reserves and negotiates License Agreements. Provides community assistance fund, contributions to minor recreation reserves (based on the number of actively used playing surfaces) and contributions to public halls. This service manages the operation of the Mortlake pool and contributes to the operation of the Macarthur, Hawkesdale pool and the Belfast Aquatic Centre (Port Fairy pool). The service supports the sustainability of Moyne township communities, preparing grant applications for prioritised community projects that provides universal accessible equity.	Income	24	3	35
		Expenditure	2,085	1,712	1,596
		Surplus/(deficit)	(2,061)	(1,709)	(1,561)

Service area	Description of services provided		2023/24 Actual \$'000	2024/25 Forecast \$'000	2025/26 Budget \$'000
Youth Services	Facilitating the connection of young people of the Shire to their own local community by initiating and implementing projects and/or events that are of benefit to the whole community. This service encourages the participation of young people in	<i>Income</i>	161	86	100
		<i>Expenditure</i>	426	225	222
		<i>Surplus/(deficit)</i>	(265)	(139)	(122)
Community Support	This service combines a wide range of programs and services, which provide the opportunity for the community to participate in a variety of cultural, health, education, and leisure activities, which contribute to the general well-being towards the community.	<i>Income</i>	6	6	-
		<i>Expenditure</i>	92	118	120
		<i>Surplus/(deficit)</i>	(86)	(112)	(120)
Child Care Services	Provide child care throughout the municipality at Hawkesdale Centre, Chatsworth and Port Fairy. Care includes Occasional and Long Day Care.	<i>Income</i>	1,728	1,893	2,148
		<i>Expenditure</i>	2,451	2,460	2,808
		<i>Surplus/(deficit)</i>	(723)	(567)	(660)
Kindergartens & Preschools	Group employer for kindergarten centres at Koroit, Merri, Macarthur, Hawkesdale, Port Fairy, Nullawarre and Mortlake. Council is the Early Years Manager of all Kindergartens.	<i>Income</i>	2,606	2,654	2,804
		<i>Expenditure</i>	2,135	2,100	2,226
		<i>Surplus/(deficit)</i>	471	554	578
Maternal and Child Health	This Maternal & Child Health staff conducts key ages and stages sessions at Port Fairy, Koroit, Hawkesdale, Macarthur, Younger Ross Centre, and Mortlake on an appointment basis. The service offers advice, guidance & promotion and health care for infants as well as education for their parents. Immunisation services are provided as per the scheduled requirement by a qualified immunisation nurse.	<i>Income</i>	494	398	410
		<i>Expenditure</i>	575	615	605
		<i>Surplus/(deficit)</i>	(81)	(217)	(195)
Aged and Disability Services	Provide aged care services including domestic assistance, personal care, respite, garden & property maintenance, food services, some transport and Planned Activity Groups (Mortlake). Program for Younger People includes domestic assistance, personal care, respite, property maintenance, food services, some transport and Planned Activity Groups (Mortlake).	<i>Income</i>	1,550	1,502	1,450
		<i>Expenditure</i>	2,007	2,000	1,700
		<i>Surplus/(deficit)</i>	(457)	(498)	(250)
Aged Support Services	This service provides a range of support for senior citizen clubs. Each conducts a program involving recreation, fitness, centre-based meals and social support.	<i>Income</i>	58	58	71
		<i>Expenditure</i>	79	79	81
		<i>Surplus/(deficit)</i>	(21)	(21)	(10)

Service area	Description of services provided	2023/24 Actual \$'000	2024/25 Forecast \$'000	2025/26 Budget \$'000
Home Care	The HCP Program supports senior Australians with complex care needs to live independently in their own homes, using a consumer-directed care approach to ensure the support suits a person's needs and goals.	<i>Income</i> 2,189	2,311	2,380
Packages		<i>Expenditure</i> 1,585	1,705	1,934
		<i>Surplus/(deficit)</i> 604	606	446

Initiatives

Koroit Township Renewal Stage 2
 Gardens Caravan Park Services Infrastructure Upgrades Stage 3
 Gipps St Bridge – deliver preparatory works, continue with design and procurement processes to replace bridge
 Increase training across the organisation in preparedness for emergency events
 Conduct phase two review of land assets and options for rationalisation
 Undertake asset and spatial modules implementation for Coastal Connect TechOne
 Conduct a condition assessment of building assets to inform long term financial plan and renewal program
 VicMap Reconciliation project to align VicMap data with Council assets data
 Development of drainage renewal plan for Koroit following condition audit in FY24-25
 Commence open space service review – service levels and areas of maintenance
 Implement Coastal Connect across the outdoor staff, including digital timesheets and digital work management. Work scheduling, triage and work orders to be developed, system to be a major project for 2025-26 bringing many paper based processes on to the Coastal Connect platform
 Business cases being developed in partnership with Deakin University considering tree and spraying work and proposing future delivery model
 Digital bin sensor trial for public place bins to enable servicing of bins as needed rather than a scheduled route
 Extend use of Artificial intelligence for defect inspections and partner with industry to develop condition assessment capability
 Investigate and implement GPS fleet management
 Source and implement Digital fuel management system to four main depots
 Install automatic gates at Koroit depot to improve security of depot and Store, ensure compliance with Chain of Responsibility legislation and improve safety of visitors, deliveries, and staff
 Undertake an Early Years service review
 Implement additional hours of kindergarten for priority cohort under State Government pre-prep reforms
 Implement Federal Government changes associated with the rollout of the Support at Home Program.
 Establish presentation spaces and program for Emerging Artists Gallery
 Build formal relationships with Traditional Owners on creative initiatives
 Delivery of co-design Youth Strategy
 Disability Inclusion and Access Plan implementation
 Nirranda Recreation Reserve Master Plan
 Victoria Park, Koroit Master Plan

Service	Indicator	2023/24 Actual	2024/25 Forecast	2025/26 Budget
Roads*	Condition	99.0%	97.0%	99.0%
Libraries*	Participation	36.4%	37.0%	38.0%
Aquatic Facilities*	Utilisation	0.17	0.2	0.2
Maternal and Child Health*	Participation in the MCH Service	88.0%	84.0%	85.0%
Maternal and Child Health*	Participation in the MCH Service by Aboriginal Children	96.0%	95.0%	96.0%

* refer to table at section 2.5 for information on the calculation of Service Performance Outcome Indicators

2.3 ENVIRONMENT, ECONOMY & PLACE

The strategic objective for environment, economy and place is to enhance our environment, identify and support major projects to transform our region and leverage the benefits of renewable energy.

Service area	Description of services provided	2023/24 Actual \$'000	2024/25 Forecast \$'000	2025/26 Budget \$'000
Environment, Economy & Place Directorate	This service provides for the overall coordination and management of the Directorate.	<i>Income</i> (2) <i>Expenditure</i> 979 <i>Surplus/(deficit)</i> (981)	- 860 (860)	- 963 (963)
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.	<i>Income</i> 124 <i>Expenditure</i> 519 <i>Surplus/(deficit)</i> (395)	105 789 (684)	80 622 (542)
Waste Management	This service provides kerbside rubbish, recyclable materials and green waste from residential and commercial properties in the designated collection districts. The service also manages the waste transfer stations and landfills throughout the Shire and Township garbage collection.	<i>Income</i> 4,920 <i>Expenditure</i> 3,687 <i>Surplus/(deficit)</i> 1,233	4,670 3,951 719	4,844 4,123 721
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 supervises and advises on septic tank systems.	<i>Income</i> 158 <i>Expenditure</i> 533 <i>Surplus/(deficit)</i> (375)	127 494 (367)	129 563 (434)
Local Laws & Animal Control	This service facilitates the smooth flow of traffic and parking in Port Fairy through the provision of safe, orderly and equitable parking enforcement and education. It also provides education, regulation and enforcement of the General Local Law and relevant State legislation and administers Council local laws including the issue of permits for grazing, droving and stock crossings. This service also provides services including a cat trapping program, a dog and cat collection service, a pound service, a registration and administration service, an after-hours service and an emergency service. Also implements the provisions of the Domestic Animals Act.	<i>Income</i> 224 <i>Expenditure</i> 744 <i>Surplus/(deficit)</i> (520)	221 692 (471)	230 766 (536)

Service area	Description of services provided	2023/24 Actual \$'000	2024/25 Forecast \$'000	2025/26 Budget \$'000
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.	<i>Income</i>	70	65
		<i>Expenditure</i>	283	280
		<i>Surplus/(deficit)</i>	(213)	(215)
Statutory & Strategic Planning	This service maintains Council's role under the Planning and Environment Act 1987 as a Responsible Authority, including dealing with planning permit applications and enforcement of the Moyne Planning Scheme. A free Heritage Advisory Service is provided to residents undertaking additions and alterations to heritage buildings. Planning for the future urban and rural environments of the Shire is provided by the strategic planning function including amending the Moyne Planning Scheme from time to time.	<i>Income</i>	403	314
		<i>Expenditure</i>	1,228	1,349
		<i>Surplus/(deficit)</i>	(825)	(1,035)
Economic Development & Major Energy Projects	Economic Development initiatives include business support and training, encouraging new businesses, consultation on major energy projects and population retention and attraction initiatives.	<i>Income</i>	-	-
		<i>Expenditure</i>	781	988
		<i>Surplus/(deficit)</i>	(781)	(988)
Corporate Business	Provides management and administrative support service for the Shire Caravan parks, Festivals and Tourism.	<i>Income</i>	-	-
		<i>Expenditure</i>	421	572
		<i>Surplus/(deficit)</i>	(421)	(572)
Caravan Parks	Operation and management of caravan parks at Port Fairy Gardens, Southcombe Park, Killarney, Koroit, Mortlake, Peterborough and Yambuk. Also includes operation of Southcombe Lodge. Major caravan parks return a dividend of 25% to general revenue.	<i>Income</i>	5,098	5,069
		<i>Expenditure</i>	3,015	3,017
		<i>Surplus/(deficit)</i>	2,083	2,052

Service area	Description of services provided	2023/24 Actual \$'000	2024/25 Forecast \$'000	2025/26 Budget \$'000
Tourism	This service operates the Port Fairy Visitor Information Centre and also undertakes event promotion, souvenir sales and support for local tourism. Also Provides support for festivals and administration of the Festivals Support Fund.	<i>Income</i>	96	96
		<i>Expenditure</i>	722	713
		<i>Surplus/(deficit)</i>	(626)	(617)
Port of Port Fairy	This service includes the management of operations and maintenance of the Port of Port Fairy who manage administration, navigation, vessel berthing, slipways and leisure activities around the port. The Port Board provides direction for the development and operation of the Port.	<i>Income</i>	909	994
		<i>Expenditure</i>	842	1,231
		<i>Surplus/(deficit)</i>	67	(237)
Quarry Operations	This is one of Council's business enterprises and manages the operations of the Mount Shadwell Quarry at Mortlake providing a range of scoria materials to customers. The enterprise returns a 50% net profit dividend to Council's general revenue.	<i>Income</i>	3,138	2,025
		<i>Expenditure</i>	1,012	891
		<i>Surplus/(deficit)</i>	2,126	1,134

Initiatives

Complete statutory planning services review

Undertake review of Windfarm Community Benefits and develop Council Advocacy Position

Advocate for Energy developments to deliver ancillary legacy developments within Moyne Shire

Development and launch of a new Economic Development Strategy for the Shire

Launch a new consolidated Investment Attraction Prospectus and Website

In Partnership with Great Ocean Road Regional Tourism deliver actions from the new Destination Action Plans for townships within the Shire

Stage 1 of road upgrades at Southcombe Caravan Park

Develop communication strategy for statutory planning and enhance customer experience

Review planning delegations including 'call in' procedure

Progress planning scheme amendment C72 that will embed the Koroit structure plan into the Moyne Planning scheme.

Finalise and implementation priority actions of the Environmental Sustainability Strategy

Undertake Biodiversity assessments of Roadside to facilitate roadside grazing, weed control and fire reduction

Rehabilitation and after care management – Killarney Landfill

Service Performance Outcome Indicators

Service	Indicator	2023/24 Actual	2024/25 Forecast	2025/26 Budget
Waste Management*	Waste Diversion	60.0%	64.0%	64.0%
Animal Management*	Health and Safety	0.0%	100.0%	100.0%
Food Safety*	Health and Safety	100.0%	100.0%	100.0%
Statutory Planning*	Service Standard	75.0%	75.0%	75.0%

* refer to table at section 2.5 for information on the calculation of Service Performance Outcome Indicators

2.4 CORPORATE & GOVERNANCE SERVICES

The strategic objective for corporate and governance services is to optimise how Council works.

Services

Service area	Description of services provided	2023/24 Actual \$'000	2024/25 Forecast \$'000	2025/26 Budget \$'000
Corporate & Governance Services Directorate	This service provides for the overall coordination and management of the Directorate.	<i>Income</i>	61	55
		<i>Expenditure</i>	428	373
		<i>Surplus/(deficit)</i>	(367)	(318)
Organisational Development	This service provides Council with strategic and operational organisation development support. The service develops and implements strategies, policies and procedures through the provision of performance management, benchmarking human resource management and risk management. It also provides the Council's Customer Service function.	<i>Income</i>	-	-
		<i>Expenditure</i>	1,591	1,437
		<i>Surplus/(deficit)</i>	(1,591)	(1,437)
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.	<i>Income</i>	1,446	6,516
		<i>Expenditure</i>	984	903
		<i>Surplus/(deficit)</i>	462	5,613
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.	<i>Income</i>	-	1
		<i>Expenditure</i>	1,295	1,909
		<i>Surplus/(deficit)</i>	(1,295)	(1,908)
Property and Rating	Management of Council's rating system, including levying rates and charges, outstanding interest and valuations of rateable properties.	<i>Income</i>	162	347
		<i>Expenditure</i>	415	478
		<i>Surplus/(deficit)</i>	(253)	(131)
Governance & Corporate Planning	This service provides for compliance with Council's governance & corporate planning obligations	<i>Income</i>	1	1
		<i>Expenditure</i>	559	1,100
		<i>Surplus/(deficit)</i>	(558)	(1,099)

Service area	Description of services provided	2023/24 Actual \$'000	2024/25 Forecast \$'000	2025/26 Budget \$'000
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.	<i>Income</i>	-	-
		<i>Expenditure</i>	234	226
		<i>Surplus/(deficit)</i>	(234)	(226)

Initiatives

Learning & Development Strategy

Workforce Development Plan

Transition all staff to electronic timesheets

Lighting of flagpoles at Municipal Offices

Deliver ECM rollout of Coastal Connect project

Review and consolidation of Council's policy framework and compliance obligation management

Implement Direct Debit payment option for rate payments.

Implementation of Implementation of Application Control software (Beyond Trust) to enhance cyber security.

Implementation of the Technology One software upgrade. Finance modules including Enterprise Budgeting, and Supply Chain Management

Develop a Contract Management procedure guidelines and templates.

Service Performance Outcome Indicators

Service	Indicator	2023/24 Actual	2024/25 Forecast	2025/26 Budget
Governance*	Consultation and Engagement	57	55	58

* refer to table at section 2.5 for information on the calculation of Service Performance Outcome Indicators

2.5 Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Governance	Consultation and engagement	Satisfaction with community consultation and engagement. (Community satisfaction rating out of 100 with the consultation and engagement efforts of Council)	Satisfaction with community consultation and engagement. (Community satisfaction rating out of 100 with the consultation and engagement efforts of Council)
Statutory planning	Service standard	Planning applications decided within required timeframes (percentage of regular and VicSmart planning application decisions made within legislated timeframes)	[Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits / Number of planning application decisions made] x100
Roads	Condition	Sealed local roads below the intervention level (percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)	[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100
Libraries	Participation	Library membership (Percentage of the population that are registered library members)	[Number of registered library members / Population] x100
Waste collection	Waste diversion	Kerbside collection waste diverted from landfill. (Percentage of recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100

Service	Indicator	Performance Measure	Computation
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of population)	Number of visits to aquatic facilities / Population
Animal Management	Health and safety	Animal management prosecutions. (Percentage of animal management prosecutions which are successful)	Number of successful animal management prosecutions / Total number of animal management prosecutions
Food safety	Health and safety	Critical and major non-compliance outcome notifications. (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)	[Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100
Maternal and Child Health	Participation	Participation in the MCH service. (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the financial year) / Number of children enrolled in the MCH service] x100
Maternal and Child Health	Participation	Participation in the MCH service by Aboriginal children. (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of Aboriginal children who attend the MCH service at least once (in the financial year) / Number of Aboriginal children enrolled in the MCH service] x100

2.6 Reconciliation with budgeted operating result

Strategic objectives	Net Surplus / (Deficit) \$'000	Expenditure \$'000	Revenue \$'000
The strategic objective for EXECUTIVE SERVICES is to make Council more accessible.	(2,533)	2,535	2
The strategic objective for ASSETS & COMMUNITY is to effectively manage our assets, connect and activate our communities and improve access to services.	(8,752)	25,601	16,849
The strategic objective for ENVIRONMENT, ECONOMY & PLACE is to enhance our environment, identify and support major projects to transform our region and leverage the benefits of renewable energy.	(1,415)	15,740	14,325
The strategic objective for GOVERNANCE & LEADERSHIP is to optimise how Council works.	(92)	7,074	6,982
Total	(12,792)	50,950	38,158
Expenses added in:			
Depreciation (exc plant)	(15,960)		
Deficit before funding sources	(28,752)		
Funding sources added in:			
Rates revenue	24,668		
Sale of assets	1,073		
Recurrent Capital Grants	4,349		
Total funding sources	30,090		
Underlying surplus/(deficit) for the year	1,338		
Plus			
Non Recurrent Capital grants and contributions	4,027		
Carrying amount of assets disposed	(4,573)		
Operating surplus/(deficit) for the year	792		

3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2025/26 has been supplemented with projections to 2028/29.

This section includes the following financial statements prepared in accordance with the Local Government Act 2020 and the Local Government (Planning and Reporting) Regulations 2020.

- Comprehensive Income Statement
- Balance Sheet
- Statement of Changes in Equity
- Statement of Cash Flows
- Statement of Capital Works
- Statement of Human Resources

Comprehensive Income Statement

For the four years ending 30 June 2029

		2024/25	2025/26	2026/27	2027/28	2028/29
	NOTES	Forecast	Budget		Projections	
		\$'000	\$'000	\$'000	\$'000	\$'000
Income/Revenue						
Rates and charges	4.1.1	27,857	28,937	29,630	29,702	30,470
Statutory fees and fines	4.1.2	630	674	674	674	674
User fees	4.1.3	13,663	14,340	14,412	14,486	14,560
Grants - Operating	4.1.4	16,220	16,612	16,606	16,634	16,660
Grants - Capital	4.1.4	16,205	8,301	7,464	7,436	7,436
Contributions - monetary	4.1.5	794	391	381	381	362
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		(3,396)	(3,500)	(3,500)	(3,500)	(3,500)
Other income	4.1.6	1,200	1,070	900	900	800
Total income/revenue		73,173	66,825	66,567	66,713	67,462
Expenses						
Employee costs	4.1.7	24,450	26,302	26,414	26,666	26,922
Materials and services	4.1.8	22,590	22,335	22,255	22,576	22,408
Depreciation and amortisation	4.1.9	17,022	17,391	17,435	17,478	17,522
Borrowing costs	4	4	5	133	518	501
Total expenses		64,066	66,033	66,237	67,238	67,353
Surplus/(deficit) for the year		9,107	792	330	(525)	109

Balance Sheet

For the four years ending 30 June 2029

		2024/25 Forecast \$'000	2025/26 Budget \$'000	2026/27 \$'000	2027/28 Projections \$'000	2028/29 \$'000
	NOTES					
Assets						
Current assets						
Cash and cash equivalents		15,411	10,981	10,737	9,233	10,034
Trade and other receivables		3,894	3,893	3,759	3,762	3,795
Inventories		489	689	689	689	689
Other assets		532	564	530	530	510
Total current assets	4.2.1	20,326	16,127	15,715	14,214	15,028
Non-current assets						
Trade and other receivables		322	280	238	196	153
Property, infrastructure, plant & equipment		676,622	682,126	692,837	693,329	692,372
Total non-current assets	4.2.1	676,944	682,406	693,075	693,525	692,525
Total assets		697,270	698,533	708,790	707,739	707,553
Liabilities						
Current liabilities						
Trade and other payables		4,541	4,541	4,541	4,541	4,541
Trust funds and deposits		1,114	1,114	1,114	1,114	1,114
Provisions		5,660	5,759	5,860	5,875	5,904
Interest-bearing liabilities	4.2.4	68	166	462	376	400
Total current liabilities	4.2.2	11,383	11,580	11,977	11,906	11,959
Non-current liabilities						
Provisions		3,744	3,758	3,771	3,774	3,778
Interest-bearing liabilities	4.2.4	-	260	9,778	9,321	8,968
Total non-current liabilities	4.2.2	3,744	4,018	13,549	13,095	12,746
Total liabilities		15,127	15,598	25,526	25,001	24,705
Net assets		682,143	682,935	683,264	682,738	682,848
Equity						
Accumulated surplus		250,342	251,126	253,530	253,671	252,978
Reserves		431,801	431,809	429,734	429,067	429,870
Total equity		682,143	682,935	683,264	682,738	682,848

Statement of Changes in Equity

For the four years ending 30 June 2029

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2025 Forecast Actual					
Balance at beginning of the financial year		673,036	239,082	422,801	11,153
Surplus/(deficit) for the year		9,107	9,107	-	-
Transfers from/(to) other reserves		-	2,153	-	(2,153)
Balance at end of the financial year		682,143	250,342	422,801	9,000
2026 Budget					
Balance at beginning of the financial year		682,143	250,342	422,801	9,000
Surplus/(deficit) for the year		792	792	-	-
Transfers from/(to) other reserves	4.3.1	-	(8)	-	8
Balance at end of the financial year	4.3.2	682,935	251,126	422,801	9,008
2027					
Balance at beginning of the financial year		682,935	251,126	422,801	9,008
Surplus/(deficit) for the year		330	330	-	-
Transfers from/(to) other reserves		-	2,074	-	(2,074)
Balance at end of the financial year		683,264	253,529	422,801	6,934
2028					
Balance at beginning of the financial year		683,264	253,529	422,801	6,934
Surplus/(deficit) for the year		(525)	(525)	-	-
Transfers from/(to) other reserves		-	667	-	(667)
Balance at end of the financial year		682,739	253,671	422,801	6,267
2029					
Balance at beginning of the financial year		682,739	253,671	422,801	6,267
Surplus/(deficit) for the year		109	109	-	-
Transfers from/(to) other reserves		-	(803)	-	803
Balance at end of the financial year		682,848	252,977	422,801	7,070

Statement of Cash Flows

For the four years ending 30 June 2029

	2024/25 Forecast	2025/26 Budget	2026/27	2027/28 Projections	2028/29
Notes	\$'000	\$'000	\$'000	\$'000	\$'000
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities					
Rates and charges	28,366	28,937	29,764	29,699	30,437
Statutory fees and fines	630	674	674	674	674
User fees	13,694	14,340	14,412	14,486	14,560
Grants - operating	16,220	16,612	16,606	16,634	16,660
Grants - capital	16,205	8,301	7,464	7,436	7,436
Contributions - monetary	794	391	381	381	362
Interest received	1,335	1,076	934	900	820
Employee costs	(24,356)	(26,189)	(26,299)	(26,649)	(26,888)
Materials and services	(20,012)	(22,290)	(22,255)	(22,576)	(22,407)
Net cash provided by/(used in) operating activities 4.4.1	32,876	21,852	21,681	20,985	21,654
Cash flows from investing activities					
Payments for property, infrastructure, plant and equipment	(32,400)	(27,469)	(32,212)	(21,998)	(20,552)
Proceeds from sale of property, infrastructure, plant and equipment	852	1,073	565	527	487
Payments of loans and advances	(45)	42	42	42	42
Net cash provided by/ (used in) investing activities 4.4.2	(31,593)	(26,354)	(31,605)	(21,429)	(20,023)
Cash flows from financing activities					
Finance costs	-	-	(130)	(511)	(494)
Proceeds from borrowings	-	100	9,900	-	-
Repayment of borrowings	-	-	(67)	(393)	(307)
Interest paid - lease liability	(5)	(5)	(3)	(7)	(7)
Repayment of lease liabilities	(88)	(22)	(20)	(149)	(22)
Net cash provided by/(used in) financing activities 4.4.3	(93)	73	9,680	(1,060)	(830)
Net increase/(decrease) in cash & cash equivalents	1,190	(4,429)	(244)	(1,504)	801
Cash and cash equivalents at the beginning of the financial year	14,221	15,411	10,981	10,737	9,233
Cash and cash equivalents at the end of the financial year	15,411	10,981	10,737	9,233	10,034

Statement of Capital Works

For the four years ending 30 June 2029

	NOTES	2024/25 Forecast \$'000	2025/26 Budget \$'000	2026/27 \$'000	2027/28 Projections \$'000	2028/29 \$'000
Property						
Land		2,867	360	225	250	280
Total land		2,867	360	225	250	280
Buildings		3,677	2,044	1,883	1,530	1,500
Total buildings		3,677	2,044	1,883	1,530	1,500
Total property		6,544	2,404	2,108	1,780	1,780
Plant and equipment						
Plant, machinery and equipment		5,627	4,377	3,300	2,475	2,370
Fixtures, fittings and furniture		-	20	-	-	-
Computers and telecommunications		105	445	150	150	150
Library books		140	140	140	140	140
Total plant and equipment		5,872	4,982	3,590	2,765	2,660
Infrastructure						
Roads		10,399	16,028	14,287	13,979	13,959
Bridges		2,314	1,103	9,566	566	566
Footpaths and cycleways		574	395	300	300	300
Drainage		1,709	636	610	610	610
Recreational, leisure and community facilities		3,069	966	90	290	340
Waste management		226	-	1,500	1,522	122
Parks, open space and streetscapes		525	535	115	140	170
Other infrastructure		1,168	421	45	45	45
Total infrastructure		19,984	20,084	26,513	17,452	16,112
Total capital works expenditure	5.1	32,400	27,470	32,211	21,997	20,552
Represented by:						
New asset expenditure		3,339	281	-	-	-
Asset renewal expenditure		22,922	22,287	26,989	15,499	15,204
Asset expansion expenditure		50	-	-	-	-
Asset upgrade expenditure		6,089	4,902	5,222	6,498	5,348
Total capital works expenditure	5.1	32,400	27,470	32,211	21,997	20,552
Funding sources represented by:						
Grants		13,488	3,952	2,300	2,000	2,000
Contributions		598	76	70	70	70
Council cash		17,463	22,369	29,276	19,400	17,995
Asset Sales		851	1,073	565	527	487
Total capital works expenditure	5.1	32,400	27,470	32,211	21,997	20,552

Statement of Human Resources

For the four years ending 30 June 2029

	2024/25 Forecast \$'000	2025/26 Budget \$'000	2026/27 \$'000	2027/28 Projections \$'000	2028/29 \$'000
Total staff expenditure	24,450	26,302	26,414	26,666	26,922
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	275.5	278.9	278.9	279.9	280.9
Total staff numbers	275.5	278.9	278.9	279.9	280.9

A summary of human resources expenditure categorised according to the organisational structure of Council is included below:

Department	2025/26 Budget \$'000
Corporate & Governance Services	3,682
Executive Services, Communications & Advocacy	1,052
Environment, Economy & Place	6,576
Assets & Community	14,992
Total staff expenditure	26,302

A summary of the number of full time equivalent (FTE) Council staff in relation to the above expenditure is included below:

Department	2025/26 Budget	Comprises			
		Permanent Full Time	Permanent Part time	Casual	Temporary
Corporate & Governance Services	33.0	22.0	10.7	0.3	-
Executive Services, Communications & Advocacy	7.2	5.0	2.2	-	-
Environment, Economy & Place	61.1	46.0	12.2	2.9	-
Assets & Community	177.6	120.0	47.4	4.2	6.0
Total staff	278.9	193.0	72.5	7.4	6.0

Summary of Planned Human Resources Expenditure

For the four years ended 30 June 2029

	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000
Corporate & Governance Services				
Permanent - Full time	2,476	2,486	2,510	2,534
Women	1,576	1,582	1,597	1,613
Men	900	904	913	922
Permanent - Part time	1,206	1,212	1,223	1,235
Women	932	936	945	954
Men	275	276	278	281
Total Corporate & Governance Services	3,682	3,698	3,733	3,769
Executive Services, Communications & Advocacy				
Permanent - Full time	730	733	740	768
Women	292	293	296	314
Men	438	440	444	454
Permanent - Part time	322	324	327	309
Women	209	210	212	200
Men	114	114	115	109
Total Executive Services, Communications & Advocacy	1,052	1,057	1,067	1,077
Environment, Economy & Place				
Permanent - Full time	5,195	5,217	5,279	5,330
Women	2,598	2,609	2,640	2,665
Men	2,598	2,609	2,640	2,665
Permanent - Part time	1,380	1,386	1,387	1,401
Women	1,049	1,054	1,055	1,065
Men	331	332	333	336
Total Environment, Economy & Place	6,576	6,604	6,667	6,731
Assets & Community				
Permanent - Full time	8,070	8,104	8,208	8,314
Women	3,229	3,243	3,261	3,338
Men	4,841	4,862	4,947	4,976
Permanent - Part time	5,397	5,420	5,451	5,482
Women	5,397	5,420	5,451	5,482
Men	0	0	0	0
Total Assets & Community	13,467	13,524	13,659	13,796
Casuals, temporary and other expenditure	1,526	1,532	1,541	1,550
Total operating staff expenditure	26,302	26,414	26,666	26,922
Capitalised labour costs	3,010	3,093	3,178	3,266
Total staff expenditure	29,313	29,507	29,844	30,188

	2025/26 FTE	2026/27 FTE	2027/28 FTE	2028/29 FTE
Corporate & Governance Services				
Permanent - Full time	22.0	22.0	22.0	22.0
Women	14.0	14.0	14.0	14.0
Men	8.0	8.0	8.0	8.0
Permanent - Part time	10.7	10.7	10.7	10.7
Women	8.3	8.3	8.3	8.3
Men	2.4	2.4	2.4	2.4
Total Corporate & Governance Services	32.7	32.7	32.7	32.7
Executive Services, Communications & Advocacy				
Permanent - Full time	5.0	5.0	5.0	5.5
Women	2.0	2.0	2.0	2.3
Men	3.0	3.0	3.0	3.3
Permanent - Part time	2.2	2.2	2.2	2.2
Women	1.4	1.4	1.4	1.4
Men	0.8	0.8	0.8	0.8
Total Executive Services, Communications & Advocacy	7.2	7.2	7.2	7.7
Environment, Economy & Place				
Permanent - Full time	46.0	46.0	46.5	46.5
Women	23.0	23.0	23.3	23.3
Men	23.0	23.0	23.3	23.3
Permanent - Part time	12.2	12.2	12.2	12.2
Women	9.3	9.3	9.3	9.3
Men	2.9	2.9	2.9	2.9
Total Environment, Economy & Place	58.2	58.2	58.7	58.7
Assets & Community				
Permanent - Full time	84.3	84.3	84.8	85.3
Women	28.4	28.4	28.4	28.9
Men	55.9	55.9	56.4	56.4
Permanent - Part time	47.4	47.4	47.4	47.4
Women	47.4	47.4	47.4	47.4
Men	0.0	0.0	0.0	0.0
Total Assets & Community	131.7	131.7	132.2	132.7
Casuals and temporary staff	13.4	13.4	13.4	13.4
Total operating staff numbers	243.2	243.2	244.2	245.2
Capitalised labour	35.7	35.7	35.7	35.7
Total staff numbers	278.9	278.9	279.9	280.9

4. Notes to the financial statements

This section presents detailed information on material components of the financial statements. Council needs to assess which components are material, considering the dollar amounts and nature of these components.

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

Rates and charges are required by the Act and the Regulations to be disclosed in Council's annual budget.

As per the Local Government Act 2020, Council is required to have a Revenue and Rating Plan which is a four year plan for how Council will generate income to deliver the Council Plan, program and services and capital works commitments over a four-year period.

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the Financial Planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2025/26 the FGRS cap has been set at 3.00%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

4.1.1(a) The reconciliation of the total rates and charges to the Comprehensive Income Statement is as follows:

	2024/25 Budget \$'000	2025/26 Budget \$'000	Change \$'000	%
General rates*	17,388	18,033	645	3.71%
Municipal charge*	2,971	3,077	106	3.58%
Service rates and charges	4,140	4,269	129	3.12%
Supplementary rates and rate adjustments	60	60	0	0.00%
Revenue in lieu of rates #	3,298	3,498	200	6.06%
Total rates and charges	27,857	28,937	1,080	3.88%

* These items are subject to the rate cap established under the FGRS

Revenue from energy generators

4.1.1(b) The rate in the dollar to be levied as general rates under section 158 of the Act for each type or class of land compared with the previous financial year

Type or class of land	2024/25 cents/\$CIV	2025/26 cents/\$CIV	Change %
General rate for rateable residential properties	0.12913	0.13575	5.13%
General rate for rateable rural properties	0.12913	0.13575	5.13%
General rate for rateable rural lifestyle properties	0.12913	0.13575	5.13%
General rate for rateable commercial properties	0.12913	0.13575	5.13%
General rate for rateable industrial properties	0.12913	0.13575	5.13%

4.1.1(c) The estimated total amount to be raised by general rates in relation to each type or class of land, and the estimated total amount to be raised by general rates, compared with the previous financial year

Type or class of land	2024/25	2025/26	Change	
	\$'000	\$'000	\$'000	%
Residential	4,147	4,369	222	5.35%
Rural	10,492	10,609	117	1.12%
Rural Lifestyle	2,261	2,531	270	11.94%
Commercial	210	228	18	8.57%
Industrial	277	296	19	6.86%
Total amount to be raised by general rates	17,387	18,033	646	3.72%

4.1.1(d) The number of assessments in relation to each type or class of land, and the total number of assessments, compared with the previous financial year

Type or class of land	2024/25	2025/26	Change	
	Number	Number	\$'000	%
Residential	4,467	4,511	44	0.99%
Rural	4,877	4,850	(27)	(0.55%)
Rural Lifestyle	2,912	2,942	30	1.03%
Commercial	216	214	(2)	(0.93%)
Industrial	137	142	5	3.65%
Total number of assessments	12,609	12,659	50	0.40%

4.1.1(e) The basis of valuation to be used is the Capital Improved Value (CIV)

4.1.1(f) The estimated total value of each type or class of land, and the estimated total value of land, compared with the previous financial year

Type or class of land	2024/25	2025/26	Change	
	\$'000	\$'000	\$'000	%
Residential	3,211,368	3,218,118	6,750	0.21%
Rural	8,124,860	7,815,018	(309,842)	(3.81%)
Rural Lifestyle	1,750,945	1,864,738	113,793	6.50%
Commercial	162,903	167,890	4,987	3.06%
Industrial	214,790	217,962	3,172	1.48%
Total value of land	13,464,866	13,283,726	(181,140)	(1.35%)

4.1.1(g) The municipal charge under Section 159 of the Act compared with the previous financial year

Type of Charge	2024/25	2025/26	Change	
	Per Rateable Property	Per Rateable Property	\$	%
	\$	\$		
Municipal	294	303	9	3.06%

4.1.1(h) The estimated total amount to be raised by municipal charges compared with the previous financial year

Type of Charge	2024/25	2025/26	Change	
	\$'000	\$'000	\$'000	%
Municipal	2,971	3,077	106	3.57%

4.1.1(i) The rate or unit amount to be levied for each type of service rate or charge under Section 162 of the Act compared with the previous financial year

Type of Charge	Per Rateable Property 2024/25	Per Rateable Property 2025/26	Change	
	\$	\$	\$	%
Kerbside collection service	433	446	13	3.00%
State government waste levy	27	28	1	3.70%
Waste facility service charge				
- Improved	108	108	-	0.00%
- Unimproved	27	27	-	0.00%
Total	595	609	14	2.35%

4.1.1(j) The estimated total amount to be raised by each type of service rate or charge, and the estimated total amount to be raised by service rates and charges, compared with the previous financial year

Type of Charge	2024/25	2025/26	Change	
	\$'000	\$'000	\$'000	%
Kerbside collection service	2,996	3,113	117	3.90%
State government waste levy	187	195	9	4.60%
Waste facility service charge	957	961	3	0.35%
Total	4,140	4,269	129	3.11%

4.1.1(k) The estimated total amount to be raised by all rates and charges compared with the previous financial year

	2024/25	2025/26	Change	
	\$'000	\$'000	\$'000	%
General Rates	17,388	18,033	645	3.71%
Municipal charge	2,971	3,077	106	3.58%
Waste service charges	4,140	4,269	129	3.11%
Revenue in lieu of rates*	3,298	3,498	200	6.06%
Total Rates and charges	27,797	28,877	1,080	3.89%

*Revenue from energy generators

4.1.1(l) Any significant changes that may affect the estimated amounts to be raised by rates and charges

There are no known significant changes which may affect the estimated amounts to be raised by rates and charges. However, the total amount to be raised by rates and charges may be affected by:

- The making of supplementary valuations (2024/24: estimated \$60,000 and 2025/26: \$60,000)
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes business land and vice versa.

4.1.2 Statutory fees and fines

	2024/25 Forecast \$'000	2025/26 Budget \$'000	Change \$'000 %	
Dog and Cat Charges	170	179	9	5%
Health Licenses and Fees	121	123	2	2%
Regulation Fees and Permits	26	27	1	2%
Town Planning Fees & Certificates	314	346	32	10%
Total statutory fees and fines	630	674	44	7%

4.1.3 User fees

	2024/25 Forecast \$'000	2025/26 Budget \$'000	Change \$'000 %	
Aged & Disability Services Fees	835	813	(23)	(3%)
Home Care Package Fees	1,786	1,851	64	4%
Building Fees	65	69	4	6%
Childcare / Preschool Fees	1,875	2,134	259	14%
Port Fees and Charges	212	262	50	24%
Private Works	438	459	21	5%
Property Rentals	77	102	25	32%
Quarry Fees and Charges	2,020	2,500	480	24%
Refuse Operations	460	425	(35)	(8%)
Caravan Park/Lodge Fees	5,049	5,040	(9)	(0%)
Reimbursements	334	240	(94)	(28%)
Corporate Fees and Charges	25	25	-	0%
Other	485	421	(64)	(13%)
Total user fees	13,663	14,340	678	5%

4.1.4 Grants

Grants are required by the Act and the Regulations to be disclosed in Council's annual budget.

	2024/25	2025/26	Change	
	Forecast	Budget		
	\$'000	\$'000	\$'000	%
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	25,316	17,987	(7,329)	(29%)
State funded grants	7,109	6,926	(183)	(3%)
Total grants received	32,425	24,913	(7,512)	(23%)
(a) Operating Grants				
Recurrent - Commonwealth Government				
Victoria Grants Commission - unallocated	5,516	5,707	191	3%
Victoria Grants Commission - local roads	5,363	5,496	133	2%
Aged Care	916	935	19	2%
Recurrent - State Government				
Aged Care	183	173	(10)	(5%)
Port of Port Fairy	642	530	(112)	(17%)
Environment	105	80	(25)	(24%)
Family & Children	3,065	3,224	159	5%
Regulatory Services	83	84	1	1%
Library Services	190	190	-	0%
Emergency Management	-	-	-	-
Other	157	193	36	23%
Total recurrent grants	16,220	16,612	392	2%
Total operating grants	16,220	16,612	392	2%
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to recovery	3,533	4,349	816	23%
Total recurrent grants	3,533	4,349	816	23%
Non-recurrent - Commonwealth Government				
Local Roads & Community Infrastructure	4,199	-	(4,199)	
Roads and Streets	5,789	1,500	(4,289)	(74%)
Non-recurrent - State Government				
Environment	150	-	(150)	(100%)
Parks and Amenities	870	250	(620)	(71%)
Recreation	1,400	651	(749)	(54%)
Roads and Streets	264	1,551	1,287	488%
Total non-recurrent grants	12,672	3,952	(8,720)	(69%)
Total capital grants	16,205	8,301	(7,904)	(49%)
Total Grants	32,425	24,913	(7,512)	(23%)

4.1.5 Contributions

	2024/25 Forecast \$'000	2025/26 Budget \$'000	Change \$'000 %	
Monetary	794	391	(403)	(51%)
Total contributions	794	391	(403)	(51%)

4.1.6 Other income

	2024/25 Forecast \$'000	2025/26 Budget \$'000	Change \$'000 %	
Interest	1,200	1,070	(130)	(11%)
Total other income	1,200	1,070	(130)	(11%)

4.1.7 Employee costs

	2024/25 Forecast \$'000	2025/26 Budget \$'000	Change \$'000 %	
Wages and salaries	19,560	20,744	1,184	6%
Annual leave and long service leave	2,049	2,221	172	8%
Superannuation	1,996	2,235	239	12%
Fringe benefits tax and work cover	845	1,103	258	31%
Total employee costs	24,450	26,302	1,853	8%

4.1.8 Materials and services

	2024/25 Forecast \$'000	2025/26 Budget \$'000	Change \$'000 %	
Contract payments	13,166	12,119	(1,046)	(8%)
Vehicle Operating Costs	2,680	2,745	65	2%
Utilities	597	618	21	3%
Insurance	643	686	43	7%
Computer & Software Maintenance	1,203	1,395	192	16%
Donations/Contributions	1,493	1,554	61	4%
Other	2,809	3,218	409	15%
Total materials and services	22,590	22,335	(255)	(1%)

4.1.9 Depreciation

	2024/25 Forecast \$'000	2025/26 Budget \$'000	Change \$'000 %	
Property	1,864	1,864	-	0%
Plant & equipment	1,980	2,079	99	5%
Infrastructure	13,110	13,380	270	2%
Total depreciation	16,954	17,323	369	2%

4.1.9 Depreciation - Right of use assets

	2024/25 Forecast \$'000	2025/26 Budget \$'000	Change \$'000 %	
Plant & equipment	68	68	-	0%
Total depreciation - right of use assets	68	68	-	0%

4.2 Balance Sheet

4.2.1 Assets

Current

Cash and cash equivalents include cash and investments such as cash held in the bank and the value of investments in deposits or other highly liquid investments with short term maturities of three months or less.

Trade and other receivables are monies owed to Council by ratepayers and others. Short term debtors are not expected to change significantly in the budget.

Other assets(current) include prepayments for expenses that Council has paid in advance of service delivery.

Non-current

Property, infrastructure, plant and equipment is the largest component of Council's worth and represents the value of all land, buildings, roads, vehicles, and equipment which has been built up by the Council over many years.

4.2.2 Liabilities

Current

Trade and other payables are those to whom Council owes money as at 30 June. These liabilities are budgeted to remain consistent with 2024-25 levels.

Provisions current include accrued long service leave, and annual owing to employees. These employee entitlements are expected to increase marginally due to increased wage cost associated with the Enterprise Bargain Agreement outcomes.

Non-Current

Provisions non-current include accrued long service leave and the waste rehabilitation provision.

4.2.3 Borrowings

The table below shows information on borrowings specifically required by the Regulations.

	2024/25 Forecast \$'000	2025/26 Budget \$'000	2026/27 Projections	2027/28 Projections
Amount borrowed as at 30 June of the prior year	-	-	100	9,929
Amount proposed to be borrowed	-	100	9,900	-
Amount projected to be redeemed	-	-	71	292
Amount of borrowings as at 30 June	-	100	9,929	9,637

4.2.4 Leases by category

As a result of the introduction of AASB 16 Leases, right-of-use assets and lease liabilities have been recognised as outlined in the table below.

	2024/25 Forecast \$'000	2025/26 Budget \$'000
Right-of-use assets		
ICT Equipment	66	270
Total right-of-use assets	66	270
Lease liabilities		
Current lease Liabilities		
ICT Equipment	68	66
Total current lease liabilities	68	66
Non-current lease liabilities		
ICT Equipment	-	260
Total non-current lease liabilities	-	260
Total lease liabilities	68	326

Where the interest rate applicable to a lease is not expressed in the lease agreement, Council applies the average incremental borrowing rate in the calculation of lease liabilities.

4.3 Statement of changes in Equity

4.3.1 Reserves

Asset revaluation reserve which represents the difference between the previously recorded value of assets and their current valuations

Other reserves are funds that Council wishes to separately identify as being set aside to meet a specific purpose in the future and to which there is no existing liability. These amounts are transferred from the Accumulated Surplus of the Council to be separately disclosed.

4.3.2 Equity

Accumulated surplus which is the value of all net assets less Reserves that have accumulated over time. The \$0.87 million increase in equity results directly from the surplus for the year.

4.4 Statement of Cash Flows

4.4.1 Net cash flows provided by/used in operating activities

The net cash flows from operating activities does not equal the operating result for the year as the expected revenues and expenses of the Council include non-cash items which have been excluded from the Cash Flow Statement.

4.4.2 Net cash flows provided by/used in investing activities

Investing activities refer to cash generated or used in the enhancement or creation of infrastructure and other assets. These activities also include the acquisition and sale of other assets such as vehicles, property, equipment, etc.

4.4.3 Net cash flows provided by/used in financing activities

Financing activities refer to cash generated or used in the financing of Council functions and include borrowings from financial institutions. These activities also include repayment of the principal component of loan repayments for the year.

4.5 Proposals to Lease Council Land

This section presents a summary of Council's proposals to lease council land to external parties in the 2025-26 financial year.

Council has gone through a public EOI process for the Wharf Building lease on crown land at Gipp Street, Port Fairy Victoria for which the Council is Committee of management and is in negotiations with the preferred tenant. This is disclosed under section 115 of the Local Government Act and Council is in ongoing discussion with DEECA.

5. Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2025/26 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

5.1 Summary

	2024/25 Forecast \$'000	2025/26 Budget \$'000	Change \$'000	%
Property	6,544	2,404	(4,140)	-63.26%
Plant and equipment	5,872	4,982	(890)	-15.16%
Infrastructure	19,984	20,084	100	0.50%
Total	32,400	27,470	(4,930)	-15.22%

	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Asset Sales \$'000
Property	2,404	215	1,876	313	-	111	-	2293	-
Plant and equipment	4,982	30	4,577	375	-	-	70	3839	1,073
Infrastructure	20,084	36	15,834	4,214	-	3,841	6	16,237	-
Total	27,470	281	22,287	4,902	-	3,952	76	22,369	1,073

5.2 Current Budget

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
	\$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Asset Sales \$'000
PROPERTY									
<i>East Beach Master Plan Stage 2</i>	40			40				40	
<i>Mt Shadwell Quarry Rehabilitation</i>	70		70					70	
Buildings									
<i>Annual Building Renewal Program</i>	978		978					978	
<i>Woorndoo Recreation Reserve Kitchen Facilities</i>	100		50	50				100	
<i>Garvoc Hall Shade Sails</i>	31	31				25		6	
<i>Nullawarre Kindergarten Shade Sails & Blinds</i>	19			19		14		5	
<i>Killarney Caravan Park Reception</i>	64		30	34		48		16	
<i>Peterborough Hall Acoustics</i>	31	31				23		8	
<i>Killarney Reserve Septic Works</i>	100		100					100	
<i>Digital Fuel Management System</i>	90	90						90	
<i>PFCSC Long Day Care Room</i>	100			100				100	
<i>Koroit Depot Automatic Gates</i>	70			70				70	
<i>Gardens Oval Grandstand Renewal Works</i>	80		80					80	
<i>Koroit Depot Container Storage</i>	16	16						16	
<i>Hawkesdale Swimming Pool Chemical</i>	32	32						32	
<i>Mt Shadwell Quarry Office Renewal</i>	13		13					13	
<i>Mt Shadwell Quarry Roof Over Storage</i>	15	15						15	
<i>Gardens Caravan Park Amenities Hot</i>	35		35					35	
<i>Gardens Caravan Park Mound</i>	70		70					70	
<i>Gardens Caravan Park Amenities Block</i>	200		200					200	
TOTAL PROPERTY	2,404	215	1,876	313	-	110	-	2,294	-

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Asset Sales
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
Major Plant	3,005		3,005					2315	690
Cars/Utilities	742		742					429	313
Mt Shadwell Workshop & Mobile	30	30						30	
Library Books									
Renew/replace Library Books	140		140				70	70	
Furniture & Equipment									
Gardens Caravan Park Cabins	20		20					20	
Computers and Telecommunications									
Coastal Connect Project	375			375				375	
IT Renewal	70		70	-				70	
TOTAL PLANT AND EQUIPMENT	4,382	30	3,977	375	-		70	3,309	1,003
INFRASTRUCTURE									
Roads									
Road Rehabilitation	7,544		6,412	1,132				7544	
Road Reseals	2,343		2,343					2343	
Road Resheeting	1,053		1,053					1053	
Intersection Rehabilitation Program	103		53	50				103	
Sealed Road Drainage Works	179		179					179	
Connewarren Lane Flood Resilience	1,551		1,551			1,551		0	
Speed Humps - Koroit Caravan Park	5	5						5	
Southcombe Caravan Park Internal Roads Rehabilitation - Stage 1	250		250					250	
Bridges									
Bridges Periodic Renewal	103		103					103	
Gipps Street Bridge	1,000		500	500				1000	
Footpaths and Cycleways									
Footpath Renewal	250		250					250	
Ocean Drive Footpath	145		145					145	
Drainage									
Township Drainage Program	569		569					569	
Apex Park Hawkesdale Drainage Works	67			67		50		17	

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Asset Sales \$'000
Recreational, Leisure & Community									
<i>DC Farran Oval Facilities Upgrade</i>	950		150	800		700		250	
<i>Nirranda Recreation Reserve safety nets</i>	16	16					6	10	
Parks, Open Space and Streetscapes								0	
<i>Pump Track Koroit Youth Space</i>	35			35				35	
<i>Gardens Electrical Upgrade Stage 3</i>	500			500				500	
Other Infrastructure									
<i>Street/Park Furniture Replacement</i>	26		26					26	
<i>Boundary/Entrance Signage Renewal</i>	150		150					150	
<i>Flagpole Lightiing</i>	15	15						15	
<i>Port Fairy Cannons Reinstatement</i>	80		80			40		40	
<i>Mt Shadwell Quarry Aggregate Precoat</i>	130			130				130	
<i>Mt Shadwell Quarry Boundary Fencing</i>	20		20					20	
TOTAL INFRASTRUCTURE	17,084	36	13,834	3,214	-	2,341	6	14,737	-
TOTAL NEW CAPITAL WORKS	23,870	281	19,687	3,902	-	2,451	76	20,340	1,003

5.3 Works carried forward from the 2024/25 year

PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
<i>Major Plant - Sprayer Truck</i>	600		600					530	70
TOTAL PLANT AND EQUIPMENT	600	-	600	-	-		-	530	70
INFRASTRUCTURE									
Roads									
<i>Koroit Township Renewal</i>	3,000	-	2,000	1,000		1,500		1500	
TOTAL INFRASTRUCTURE	3,000	-	2,000	1,000	-	1,500	-	1,500	-
TOTAL CARRIED FORWARD CAPITAL WORKS 2024/25	3,600	-	2,600	1,000	-	1,500		2,030	70

Summary of Planned Capital Works Expenditure

For the years ending 30 June 2027, 2028 and 2029

2026/27	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Asset Sales \$'000
Property										
Land	225	0	75	0	150	225	0	0	225	0
Total Land	225	0	75	0	150	225	0	0	225	0
Buildings	1,883	0	1,333	0	550	1,883	500	0	1,383	0
Total Buildings	1,883	0	1,333	0	550	1,883	500	0	1,383	0
Total Property	2,108	0	1,408	0	700	2,108	500	0	1,608	0
Plant and Equipment										
Plant, machinery and equipment	3,300	0	3,300	0	0	3,300	0	0	2,735	565
Library books	140		140			140	0	70	70	0
Computers and telecommunications	150	0	75	0	75	150	0	0	150	0
Total Plant and Equipment	3,590	0	3,515	0	75	3,590	0	70	2,955	565
Infrastructure										
Roads	14,287	0	10,344	0	3,943	14,287	1,800	0	12,487	0
Bridges	9,566	0	9,442	0	124	9,566	0	0	9,566	0
Footpaths and cycleways	300	0	300	0	0	300	0	0	300	0
Drainage	610	0	230	0	380	610	0	0	610	0
Recreational, leisure and community facilities	90	0	90	0	0	90	0	0	90	0
Waste management	1,500	0	1,500	0	0	1,500	0	0	1,500	0
Parks, open space and streetscapes	115	0	115	0	0	115	0	0	115	0
Other infrastructure	45	0	45	0	0	45	0	0	45	0
Total Infrastructure	26,513	0	22,066	0	4,447	26,513	1,800	0	24,713	0
Total Capital Works Expenditure	32,211	0	26,989	0	5,222	32,211	2,300	70	29,276	565

2027/28	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Asset Sales \$'000
Property										
Land	250	0	125	0	125	250	0	0	250	0
Total Land	250	0	125	0	125	250	0	0	250	0
Buildings	1,530	0	1,180	0	350	1,530	500	0	1,030	0
Total Buildings	1,530	0	1,180	0	350	1,530	500	0	1,030	0
Total Property	1,780	0	1,305	0	475	1,780	500	0	1,280	0
Plant and Equipment										
Plant, machinery and equipment	2,475	0	2,475	0	0	2,475	0	0	1,948	527
Library books	140	0	140	0		140	0	70	70	0
Computers and telecommunications	150	0	75	0	75	150	0	0	150	0
Total Plant and Equipment	2,765	0	2,690	0	75	2,765	0	70	2,168	527
Infrastructure										
Roads	13,979	0	10,246	0	3,733	13,979	1,500	0	12,479	0
Bridges	566	0	442	0	124	566	0	0	566	0
Footpaths and cycleways	300	0	300	0	0	300	0	0	300	0
Drainage	610	0	230	0	380	610	0	0	610	0
Recreational, leisure and community facilities	290	0	90	0	200	290	0	0	290	0
Waste management	1,522	0	11	0	1,511	1,522	0	0	1,522	0
Parks, open space and streetscapes	140	0	140	0	0	140	0	0	140	0
Other infrastructure	45	0	45	0	0	45	0	0	45	0
Total Infrastructure	17,452	0	11,504	0	5,948	17,452	1,500	0	15,952	0
Total Capital Works Expenditure	21,997	0	15,499	0	6,498	21,997	2,000	70	19,400	527

2028/29	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Asset Sales \$'000
Property										
Land	280	0	155	0	125	280	0	0	280	0
Total Land	280	0	155	0	125	280	0	0	280	0
Buildings	1,500	0	900	0	600	1,500	500	0	1,000	0
Total Buildings	1,500	0	900	0	600	1,500	500	0	1,000	0
Total Property	1,780	0	1,055	0	725	1,780	500	0	1,280	0
Plant and Equipment										
Plant, machinery and equipment	2,370	0	2,370	0	0	2,370	0	0	1,883	487
Library books	140	0	140	0	0	140	0	70	70	0
Computers and telecommunications	150	0	75	0	75	150	0	0	150	0
Total Plant and Equipment	2,660	0	2,585	0	75	2,660	0	70	2,103	487
Infrastructure										
Roads	13,959	0	10,226	0	3,733	13,959	1,500	0	12,459	0
Bridges	566	0	442	0	124	566	0	0	566	0
Footpaths and cycleways	300	0	300	0	0	300	0	0	300	0
Drainage	610	0	230	0	380	610	0	0	610	0
Recreational, leisure and community facilities	340	0	140	0	200	340	0	0	340	0
Waste management	122	0	11	0	111	122	0	0	122	0
Parks, open space and streetscapes	170	0	170	0	0	170	0	0	170	0
Other infrastructure	45	0	45	0	0	45	0	0	45	0
Total Infrastructure	16,112	0	11,564	0	4,548	16,112	1,500	0	14,612	0
Total Capital Works Expenditure	20,552	0	15,204	0	5,348	20,552	2,000	70	17,995	487

6a. Targeted performance indicators

The following tables highlight Council's current and projected performance across a selection of targeted service and financial performance indicators. These indicators provide a useful analysis of Council's intentions and performance and should be interpreted in the context of the organisation's objectives.

The targeted performance indicators below are the prescribed performance indicators contained in Schedule 4 of the Local Government (Planning and Reporting) Regulations 2020. Results against these indicators and targets will be reported in Council's Performance Statement included in the Annual Report.

Targeted performance indicators - Service

Indicator	Measure	Notes	2023/24 Actual	2024/25 Forecast	2025/26 Budget	2026/27	2027/28	2028/29	Trend +/o/-
Governance									
Consultation and engagement (Council decisions made and implemented with community input)	Satisfaction with community consultation and engagement Community satisfaction rating out of 100 with the consultation and engagement efforts of Council		57	56	58	59	60	61	+
Roads									
Condition (sealed local roads are maintained at the adopted condition standard)	Sealed local roads below the intervention level Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads		98.8%	97.0%	99.0%	99.0%	99.0%	99.0%	o
Statutory planning									
Service standard (planning application processing and decisions are in accordance with legislative requirements)	Planning applications decided within the relevant required time Number of planning application decisions made within the relevant required time / Number of planning application decisions made		75.2%	75.0%	76.0%	77.0%	78.0%	79.0%	+
Waste diversion (amount of waste diverted from landfill is maximised)	Kerbside collection waste diverted from landfill Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins		60.0%	64.0%	64.0%	65.0%	66.0%	67.0%	+

Targeted performance indicators - Financial

Indicator	Measure	Notes	2023/24 Actual	2024/25 Forecast	2025/26 Budget	2026/27	2027/28	2028/29	Trend +/-
Liquidity									
Working Capital (sufficient working capital is available to pay bills as and when they fall due)	Current assets compared to current liabilities Current assets / current liabilities	1	222%	176.0%	139.0%	131.0%	119.0%	126.0%	-
Obligations									
Asset renewal (assets are renewed as planned)	Asset renewal compared to depreciation Asset renewal and upgrade expense / Asset depreciation	2	148.0%	147%	156%	185%	126%	117%	-
Stability									
Rates concentration (revenue is generated from a range of sources)	Rates compared to adjusted underlying revenue Rate revenue / adjusted underlying revenue	3	58%	45%	44%	44%	44%	44%	o
Efficiency									
Expenditure level (resources are used efficiently in the delivery of services)	Expenses per property assessment Total expenses / no. of property assessments		\$ 4,838	\$ 5,110	\$ 5,195	\$ 5,191	\$ 5,249	\$ 5,237	o

6b. Financial performance indicators

The following table highlights Council's current and projected performance across a range of key financial performance indicators. These indicators provide a useful analysis of Council's financial position and performance and should be interpreted in the context of the organisation's objectives. The financial performance indicators below are the prescribed financial performance indicators contained in Part 3 of Schedule 3 of the *Local Government (Planning and Reporting) Regulations 2020*. Results against these indicators will be reported in Council's Performance Statement included in the Annual Report.

Indicator	Measure	Notes	2023/24 Actual	2024/25 Forecast	2025/26 Budget	2026/27	2027/28	2028/29	Trend +/-
Operating position									
Adjusted underlying result	Adjusted underlying surplus (deficit)	4	(8.79m)	0.05m	1.34m	2.02m	1.43m	2.03m	+
Liquidity									
Unrestricted cash	Unrestricted cash / current liabilities	5	-0.03%	124.0%	83.0%	79.0%	66.0%	73.0%	-
Obligations									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue		0.0%	0.0%	0.4%	34.0%	32.0%	31.0%	-
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		0.0%	0.0%	0.0%	0.7%	3.0%	2.6%	-
Indebtedness	Non-current liabilities / own source revenue		11.0%	8.6%	8.9%	29.7%	28.6%	27.4%	-
Stability									
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	o
Efficiency									
Revenue level	General rates and municipal charges / no. of property assessments		\$1,576	\$1,619	\$ 1,672	\$ 1,675	\$1,678	\$1,682	o

Key to Forecast Trend:

- + Forecasts improvement in Council's financial performance/financial position indicator
- o Forecasts that Council's financial performance/financial position indicator will be steady
- Forecasts deterioration in Council's financial performance/financial position indicator

Notes to indicators

1. Working Capital

The ratio expresses the level of current assets the Council has available to meet its current liabilities. It is essential that Council has sufficient liquid funds in order to meet its day to day obligations.

2. Asset renewal

This percentage indicates the extent of Council's renewals against its depreciation charge (an indication of the decline in value of its existing capital assets). A percentage greater than 100 indicates Council is maintaining its existing assets, while a percentage less than 100 means its assets are deteriorating faster than they are being renewed and future capital expenditure will be required to renew assets. This will also be dependent on securing grant opportunities to fund renewal and upgrade projects.

3. Rates concentration

Reflects extent of reliance on rate revenues to fund Council's on-going services.

4. Adjusted underlying result

An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. A positive result indicates Council is able to fund its operations without reliance on Council's cash reserves or increased debt to maintain services.

5. Unrestricted Cash

The cash not restricted by a legislated requirement divided by current liabilities.

MOYNE SHIRE COUNCIL						
FEES AND CHARGES DESCRIPTION			2024/25	2025/26	PRICING POLICY	GST APPLICABLE
			GST Inclusive	GST Inclusive		
FINANCE AND ADMINISTRATION						
Freedom of Information			2 fee units	2 fee units	R	N
Land Information Certificate			1.82 fee units	1.82 fee units	R	N
Photo-copying - General Public per copy - A4			0.60	0.70	F	Y
Photo-copying - General Public per copy - A3			0.70	0.80	F	Y
Colour photo-copying - General Public per copy - A4			0.90	1.00	F	Y
Colour photo-copying - General Public per copy - A3			1.80	1.90	F	Y
Plan Printing Black & White- A1 paper & printing provided by shire			15.50	16.00	F	Y
Plan Printing Black & White- A1 printer provided by shire			8.80	9.10	F	Y
Plan Printing Colour - A4			2.90	3.00	F	Y
Plan Printing Colour - A3			4.50	4.60	F	Y
Plan Printing Colour - A2			9.90	10.20	F	Y
Plan Printing Colour - A1			19.90	20.50	F	Y
Plan Printing Colour - A0			38.40	39.60	F	Y
Document Search General Per Hour- Minimum Charge of 1 Hour			82.40	84.90	F	Y
Replacement Rate Notice			20.30	20.90	P	Y
Replacement Cheque Fee			28.50	29.40	P	Y
BUILDING PERMIT FEES						
Item	Class	Description				
1	1B & 2-9	Residential & Commercial works other than Class 1A	6.5(value/2000+ √value)+ GST Minimum Fee: 2,112.00	6.5(value/2000+ √value)+ GST Minimum Fee: 2,112.00	F	Y
2	1A	All Dwellings – Single Detached Houses or attached Multi-Units Development				
		Up to \$150,000	5,347.00	5,507.00	F	Y
		\$150,001-\$200,000	7,107.00	7,320.00	F	Y
		\$200,001-\$250,000	9,172.00	9,447.00	F	Y
		\$250,001 - \$300,000	11,788.00	12,142.00	F	Y
		>\$300,000	large projects negotiable	large projects negotiable	F	Y
3	1A	Dwellings - Extension Alterations (including Demolitions)				
		Up to \$10,000	1,985.00	2,045.00	F	Y
		\$10,001-\$20,000	2,403.00	2,475.00	F	Y
		\$20,001-\$50,000	3,306.00	3,405.00	F	Y
		\$50,001-\$100,000	4,660.00	4,800.00	F	Y
		\$100,001-\$150,000	6,012.00	6,192.00	F	Y
		>\$150,000	Value/45	Value/45	F	Y
4	1A	Dwellings - Internal Alterations / Minor Works				
		Up to \$10,000	1,444.00	1,487.00	F	Y
		\$10,001-\$20,000	1,985.00	2,045.00	F	Y
		\$20,001-\$50,000	2,888.00	2,975.00	F	Y
		\$50,001-\$100,000	3,667.00	3,777.00	F	Y
		>\$100,000	Value/45	Value/45	F	Y
5	10A/10B	Minor Works - Garages, carports, pools, fences etc.				
		Up to \$5,000	1,444.00	1,487.00	F	Y
		Up to \$10,000	1,985.00	2,045.00	F	Y
		\$10,001-\$20,000	2,403.00	2,475.00	F	Y
		\$20,001-\$50,000	2,888.00	2,975.00	F	Y
		\$50,001-\$100,000	3,655.00	3,765.00	F	Y
		>\$100,000	Value/45	Value/45	F	Y
6	10B	Pool fence (without pool)	607.00	625.00	F	Y
7	Sundry	Any Additional Inspection	-	-		
		Domestic	666.00	686.00	F	Y
		Commercial	1,043.00	1,074.00	F	Y
8	Regulation 326(1) 326(2) 326(3) or 326(4) Advise (Property Information) 3.67 Fee Units (value of unit set in State Budget each year)		3.67 fee units	3.67 fee units	R	N
9	Amendment and/or Extension of Building Permits, Amendment of Approved		414.00	426.00	F	Y
10	Dispensation for Siting of Single Dwellings 18.43 Fee Units (value of unit set in State Budget each year)		18.43 fee units	18.43 fee units	R	N
11	Application for Demolition Consents (Section29A) (GST Not Applicable) 4.6 Fee Units (value of unit set in State Budget each year)		4.6 fee units	4.6 fee units	R	N
12	Temporary Structure Siting Approval		835.00	860.00	F	N
13	Places of Public Entertainment Occupancy Permit		1195.00	1,231.00	F	N
14	Subdivision Statements for Buildings - Regulation 503(2) 18.43 Fee Units (value of unit set in State Budget each year)		18.43 fee units	18.43 fee units	R	N
15	Pool Safety Fence Inspection		397.00	409.00	F	Y
16	Provide copy of Building Permit or Occupancy Permit (with owners consent)		95.00	98.00	F	Y
17	Provide copy of Building Permit including plans (with owners consent)		167.00	172.00	F	Y
POOL FEES						
18	Registration		2.15 fee units	2.15 fee units	R	
19	Search Fee		3.19 fee units	3.19 fee units	R	
20	Lodging a Certificate of Compliance		1.38 fee units	1.38 fee units	R	
21	Lodging a Certificate of Non-Compliance		26 unit fees	26 unit fees	R	
NOTE: THE FOLLOWING COSTS APPLY IN ADDITION TO THE BASIC FEE SCALE:-						

MOYNE SHIRE COUNCIL					
FEES AND CHARGES DESCRIPTION		2024/25	2025/26	PRICING POLICY	GST APPLICABLE
1	A State Government levy of \$1.28 per \$1,000 construction value must be paid before the permit can be issued. This applies to all building works exceeding a construction value of \$10,000 (GST exempt)				N
2	A lodgement fee of 8.23 fee units (value of unit set in State Budget each year) must be paid before the permit can be issued for all works (GST exempt). Please note exemption of fee for class of building referred to in regulation 281).				N
3	The fee schedule is based on structural design certification being provided where applicable in accordance with BCC Practice Note 3.				N
4	Checking of specialist system designs (structural, mechanical, electrical and hydraulic) where necessary and/or where an appropriate design compliance certificate is not provided is charged on a cost recovery basis.				N
5	Statutory fees incurred relating to property requisitions, lodgement of permit documents, etc. are charged in accordance with the maximum units in per statutory regulation				N
6	Domestic Special performance based assessments, applications for reporting authority consents (Councils and heritage approvals), modification applications, preparation or protection works notices or any other necessary Building Notices or Order are at an hourly rate of \$88 (inc GST) per hour - minimum payable - \$110 (inc GST)				Y
7	Commercial Special assessments, applications for reporting authority consents (Council and Fire Brigade), modification applications, preparation of protection works notices or any other necessary Building Notices or Orders are at an hourly rate of \$132.00 (inc GST) per hour - minimum payable of \$198 (inc GST)				Y
8	All in-house permits are charged at two-thirds of the rates provided in columns D & E for all building permit fees				
The value of a fee unit for the financial year 2024-25 was 16.33. The value of a fee unit for the financial year 2025-26 will be set in the state budget in May 2025.					
FINES AND INFRINGEMENTS					
Car Parking Infringements					
Offence Codes 701,702,704,705,706,707,708,711,712,713		.5 penalty units	.5 penalty units	R	N
NOTE:					
1 Offences relating to codes 701 to 714 are charged in accordance with the penalty units as prescribed under the Road Safety Rules 2017					
ENVIRONMENTAL HEALTH					
Food Premises Registrations					
Non Compliance or Late Fee		151.00	156.00	F	N
Inspection and report fee		201.00	207.00	F	Y
Premises Class					
Food Premises					
Class 1					
Renewal Fee		444.00	457.00	F	N
New Registration		667.00	687.00	F	N
New Registration of existing premises/change of ownership		212.00	218.00		
Class 2 L1					
Renewal Fee		444.00	457.00	F	N
New Registration		667.00	687.00	F	N
New Registration of existing premises/change of ownership		212.00	218.00		
Class 2 L2 Community organisations with paid employees					
Renewal Fee		291.00	300.00	F	N
New Registration		437.00	450.00	F	N
New Registration of existing premises/change of ownership		139.00	143.00		
Class 2 L3 Community organisations with volunteers					
Renewal Fee		Nil	Nil	Z	N
New Registration		Nil	Nil	Z	N
New Registration of existing premises/change of ownership		Nil	Nil	Z	N
Class 3 L1					
Renewal Fee		134.00	138.00	F	N
New Registration		200.00	206.00	F	N
New Registration of existing premises/change of ownership		64.00	66.00	F	
Class 3 L2 Community organisations with paid employees					
Renewal Fee		97.00	100.00	F	N
New Registration		146.00	150.00	F	N
New Registration of existing premises/change of ownership		47.00	48.00	F	
Class 3 L3 Community organisations with volunteers					
Renewal Fee		Nil	Nil	Z	N
New Registration		Nil	Nil	Z	N
New Registration of existing premises/change of ownership		Nil	Nil	Z	N
Premises Class					
Food Premises with Accommodation					
Class 2 L1					
Renewal Fee		583.00	600.00	F	N
New Registration		875.00	901.00	F	N
Class 2 L2 Community organisations with paid employees					
Renewal Fee		432.00	445.00	F	N
New Registration		646.00	665.00	F	N
Class 2 L3 Community organisations with volunteers					
Renewal Fee		Nil	Nil	Z	N
New Registration		Nil	Nil	Z	N
Class 3 L1					
Renewal Fee		267.00	275.00	F	N
New Registration		402.00	414.00	F	N
Class 3 L2 Community organisations with paid employees					
Renewal Fee		232.00	239.00	F	N
New Registration		347.00	357.00	F	N
Class 3 L3 Community organisations with volunteers					
Renewal Fee		Nil	Nil	Z	N
New Registration		Nil	Nil	Z	N

MOYNE SHIRE COUNCIL				
FEES AND CHARGES DESCRIPTION	2024/25	2025/26	PRICING POLICY	GST APPLICABLE
Health Premises				
Renewal Fee	97.00	100.00	F	N
New Registration	146.00	150.00	F	N
Transfer of registration - 50% of scheduled renewal fee	49.00	50.00	F	N
Non Compliance or Late Fee	151.00	156.00	F	N
PRESCRIBED ACCOMMODATION				
Prescribed accomidation - attatched to food business				
Renewal Fee (applies to accomidation only)	130.00	134.00	F	N
New Registration (applies to accomidation only)	193.00	199.00	F	N
Transfer of registration - 50% of scheduled renewal fee	65.00	67.00	F	N
Non Compliance or Late Fee	151.00	156.00	F	N
Prescribed Accommodation - without pool				
Renewal Fee	157.00	162.00	F	N
New Registration	236.00	243.00	F	N
Non Compliance or Late Fee	151.00	156.00	F	N
Prescribed Accommodation - with pool				
Renewal Fee	193.00	199.00	F	N
New Registration	290.00	299.00	F	N
Transfer of registration - 50% of scheduled renewal fee	96.00	99.00	F	N
Non Compliance or Late Fee	151.00	156.00	F	N
Caravan Park Registration				
Caravan Park Registration as per Residential Tenancies Regulation 17 Schedule of fees. No. of Fee units varies with no. of sites. Value of one Fee Unit set in the State Budget each year.			R	N
Transfer of Caravan Park Registration as per Residential Tenancies Regulation 15, 5 Fee Units set in the State Budget each year.			R	N
Planning Advertising Fees				
Newspaper advertising per advertisement	Full cost	Full cost	F	Y
Letters (where 11 or more letters are being sent)	\$4 Each	\$4 Each	F	Y
Council erected sign on site	124.00	128.00	F	Y
Moynes Shire Council Planning fees				
Extension of time for a planning permit	214.00	220.00	F	Y
Secondary consent	214.00	220.00	F	Y
Environment Protection Regulations				
Onsite Wastewater Management Systems (OWMS)				
Application to construct install or alter OWMS (regulation 196(1)(b), (2))	48.88 fee units - minimum for assessments not exceeding 8.2 hours	48.88 fee units - minimum for assessments not exceeding 8.2 hours	R	N
Application for minor alteration to OWMS	37.25 fee units	37.25 fee units	R	N
Transfer a permit	9.93 fee units	9.93 fee units	R	N
Amend a permit	10.38 fee units	10.38 fee units	R	N
Renew a permit	8.31 fee units	8.31 fee units	R	N
Exemption for Permit(regulation 199)	14.47 fee units- minimum for assessments not exceeding 2.6 hours	14.47 fee units- minimum for assessments not exceeding 2.6 hours	R	N
NOTE: The following costs apply in addition to the basic fee scale				
1. Application to construct, install or alter OWMS - additional 6.12 fee units payable per hour of assessment (exceeding 8.2 hours) up to a maximum of 135.43 fee units			R	
2. Minor alteration means an alteration that consists only of the installation, replacement or relocation of the internal plumbing, fixtures or fittings of an OWMS			R	
3. Exemption - additional 5.94 fee units payable per hour of assessment (exceeding 2.6 hours) up to a maximum of 61.41 fee units			R	
<i>The value of a fee unit for the financial year 2024-25 was 16.33. The value of a fee unit for the financial year 2025-26 will be set in the state budget in May 2025.</i>				
Environment Protection Regulations				
Aquatic Fees				
Register/Renew Category 1 Premises with 1 pool/spa/interactive water facility	387.00	399.00	F	N
Each additional pool/spa/interactive water facility at premises	55.00	57.00	F	N
Register/Renew Category 1 Part year operation of 3-6 months	277.00	285.00	F	N
Premises with 1 pool/spa/interactive water facility				
Each additional pool/spa/interactive water facility at premises	55.00	57.00	F	N
Additional Facility Sampling 1 pool/spa/interactive water facility	221.00	228.00	F	N
For every additional pool/spa/interactive facility sampled at premises	55.00	57.00	F	N
Domestic Animal Registration				
Dogs				
Dogs (which fit into category of reduced fee as prescribed by Act, e.g.: desexed, over 10 years of age)	47.00	48.00	P	N
Dogs full fee	140.00	144.00	P	N
Declared Dangerous / Menacing or Restricted Breed Dog	210.00	216.00	P	N
Pension and State Concession Holders				
Dogs (which fit into category of reduced fee as prescribed by Act, e.g.: desexed, over 10 years of age)	24.00	25.00	P	N
Dogs full fee	70.00	72.00	P	N

MOYNE SHIRE COUNCIL				
FEES AND CHARGES DESCRIPTION	2024/25	2025/26	PRICING POLICY	GST APPLICABLE
Declared Dangerous / Menacing or Restricted Breed Dog	210.00	216.00	P	N
Cats				
Cats (which fit into category of reduced fee as prescribed by Act, e.g.: desexed, over 10 years of age)	35.00	36.00	P	N
Cats full fee	140.00	144.00	P	N
Pension and State Concession Holders				
Cats (which fit into category of reduced fee as prescribed by Act, e.g.: desexed, over 10 years of age)	18.00	19.00	P	N
Cats full fee	70.00	72.00	P	N
Domestic Animal Business	140.00	144.00	P	N
Transfer of Domestic Animal Business	70.00	72.00	P	N
Inspection of Domestic Animal Business	70.00	72.00	P	Y
Permit Fees				
Advertising signs per sign	57.00	59.00	P	N
Street displays per display (table/rack etc.)	57.00	59.00	P	N
Confiscated Goods/Signs release fee	169.00	174.00	P	N
Itinerant Traders Monthly Fee (including Port Fairy)	269.00	277.00	P	N
Itinerant Traders Monthly Fee (including Port Fairy) - Local Trader	161.00	166.00	P	N
Itinerant Traders Monthly Fee (excluding Port Fairy)	136.00	140.00	P	N
Itinerant Traders Monthly Fee (excluding Port Fairy) - Local Trader	81.00	83.00	P	N
Itinerant Traders Annual Fee (including Port Fairy)	1346.00	1386.00	P	N
Itinerant Traders Annual Fee (including Port Fairy) - Local Trader	807.00	831.00	P	N
Itinerant Traders Annual Fee (excluding Port Fairy)	673.00	693.00	P	N
Itinerant Traders Annual Fee (excluding Port Fairy) - Local Trader	404.00	416.00	P	N
Itinerant Traders 3-Day Permit - Moyne Shire	136.00	140.00	P	N
Itinerant Traders Eligible Non Profit	Nil	Nil	Z	N
Temporary dwelling permit	\$74/ month	\$76/ month	P	N
General Local Laws Busking Permit	Nil	Nil	Z	N
Temporary placement of trade waste skip on Council property	31.00	32.00	P	N
Eligible Not for Profit groups sale of raffle tickets/street stalls	Nil	Nil	Z	N
Sporting clubs, churches and community group sale of raffle tickets/street stalls	Nil	Nil	Z	N
Outdoor eating facilities				
Table and 4 chairs (Outside of Port Fairy)	\$55.00 per table & 4 chairs	\$56.00 per table & 4 chairs	P	N
Table and 4 chairs (Port Fairy)	\$110.00 per table & 4 chairs	\$113.00 per table & 4 chairs	P	N
Placement of removable wind breaks (per item)	57.00	59.00	P	N
Placement of umbrella (per umbrella)	57.00	59.00	P	N
Grazing Permit - Initial Application	10.00	10.00	F	N
Grazing Permit - Renewal	10.00	10.00	F	N
Hay cropping permit	10.00	10.00	P	N
Stock Crossing Inspection Fee for siting of signs	169.00	174.00	P	Y
Stock crossing fee for installation of signs	Cost of sign plus \$340 installation	Cost of sign plus \$348 installation	F	Y
Fire Clearance Fee - non-standard	Contractors cost plus \$200 admin fee	Contractors cost plus \$205 admin fee	F	Y
Standpipe Fees - < 5,000 litres				
- > 5,000 litres	\$30.00 plus \$2.00/1,000lts	\$31.00 plus \$2.00/1,000lts	F	N
Impounded Vehicle release	\$250 admin fee plus towing costs	\$250 admin fee plus towing costs	F	Y
Works in Road Reserves Consent Applications				
Consent Application - Minor Works	102.00	105.00	P	N
Consent Application - Works in a Road Pavement	212.00	218.00	P	N
Reinstatement Fees - indicative charges. Invoices are at cost				
Roads - sprayed seal on crushed rock base per sq. metre	145.00	149.00	F	Y
- asphalt on crushed rock base per sq. metre	194.00	200.00	F	Y
- unsealed per sq. metre	79.00	81.00	F	Y
Footpaths - sprayed seal on crushed rock base per sq. metre	109.00	112.00	F	Y
- asphalt or 75mm concrete per sq. metre	145.00	149.00	F	Y
- unsealed per sq. metre	61.00	63.00	F	Y
Channel / Kerb - concrete / bluestone pitchers per lineal metre	183.00	188.00	F	Y
Dressed bluestone kerb and channel			F	Y
- new sawn bluestone per lineal metre	640.00	659.00	F	Y
- existing sawn bluestone per lineal metre	189.00	195.00	F	Y
Services Site Location Fee				
Services location for Authority	Reciprocal Fee	Reciprocal Fee	F	
WASTE FACILITIES				
Domestic & Commercial Waste				
General Waste - Minimum Charge	12.50	12.75	P	Y
General Waste - Small Wheelie Bin - 120 litre	12.50	12.75	P	Y
General Waste - Large Wheelie Bin - 240 litre	25.00	25.50	P	Y
General Waste - Car boot	25.00	25.50	P	Y

MOYNE SHIRE COUNCIL				
FEES AND CHARGES DESCRIPTION	2024/25	2025/26	PRICING POLICY	GST APPLICABLE
General Waste -Loads per M3	100.00	102.00	P	Y
Commingled Recyclables (plastic, paper, cardboard, aluminium) - Minimum Charge	8.00	8.25	P	Y
Commingled Recyclables (plastic, paper, cardboard, aluminium) - per M3	32.00	33.00	P	Y
Glass Recyclables - Minimum Charge	8.00	8.25	P	Y
Glass Recyclables - per M3	32.00	33.00	P	Y
Approved Green Waste per M3	33.00	34.00	P	Y
Tyres no rims				
Car	10.00	10.00	P	Y
Light Truck	21.00	22.00	P	Y
Large Truck	26.00	27.00	P	Y
Tractor - Small	124.00	128.00	P	Y
Tractor - Large	248.00	255.00	P	Y
Extra Large (earthmoving)	373.00	384.00	P	Y
Tyre containing Wheel Rim	25.00	26.00	P	Y
Other				
Annual Out of Hours Access - key card	608.00	626.00	P	Y
Batteries	Nil	Nil	Z	Y
Oil (per deposit)	Nil	Nil	Z	Y
e-waste per small item	6.00	6.00	P	Y
e-waste per medium item	12.00	12.00	P	Y
e-waste per large item	25.00	26.00	P	Y
Fridges and Freezers not degassed	16.00	16.00	F	Y
Mattress - single	30.00	31.00	F	Y
Mattress - double	40.00	41.00	F	Y
Scrap metal	Nil	Nil	Z	N
Gas Bottles - Small	11.00	11.00	P	Y
Gas Bottles - Large	11.00	11.00	P	Y
Wheelie Bin Repair - Replacement Fee	67.00	69.00	F	Y
FOGO Kitchen Bin Liners	12.00	12.00	F	Y
FOGO Kitchen Caddy	12.00	12.00	F	Y
KERBSIDE CHARGES				
Additional 120 litre Garbage bin collection service	293.00	302.00	P	N
Additional 240 litre Green bin collection service	113.00	116.00	P	N
Additional 240 litre Recycling bin collection service	113.00	116.00	P	N
Additional 120 litre Glass bin collection service	85.00	88.00	P	N
PORT OF PORT FAIRY				
Mooring Fees (annual and temporary berth) - Quarterly (incl. extra 1 metre)				
- alongside berth	52/mtr	57/mtr	M	Y
- Marina Pens (Small Berth)	435.00	478.00	M	Y
- Marina Pens (Large Berth)	510.00	561.00	M	Y
<i>NB. Vessels over 60 feet are charged at 125% of normal fees</i>				
Itinerant Moorings				
- commercial	50.00	55.00	M	Y
- yachts	44.00	48.00	M	Y
Slipway Fees - Day fee by vessel length				
Additional day/s at 50% of day rate				
small slip - accommodate vessels up to 4 tonne				
large slip - accommodate vessels up to 40 tonne				
Small Slipway				
< 5 metres	90.00	93.00	M	Y
5.5 metres	98.00	101.00	M	Y
6 metres	107.00	110.00	M	Y
6.5 metres	116.00	119.00	M	Y
7 metres	126.00	130.00	M	Y
7.5 metres	135.00	139.00	M	Y
8 metres	144.00	148.00	M	Y
8.5 metres	152.00	157.00	M	Y
9 metres	161.00	166.00	M	Y
9.5 metres	170.00	175.00	M	Y
10 metres	183.00	193.00	M	Y
10.5 metres	199.00	210.00	M	Y
11 metres	211.00	223.00	M	Y
11.5 metres	219.00	232.00	M	Y
12 metres	229.00	242.00	M	Y
12.5 metres	238.00	252.00	M	Y
13 metres	248.00	262.00	M	Y
13.5 metres	255.00	270.00	M	Y
14 metres	267.00	283.00	M	Y
14.5 metres	276.00	292.00	M	Y
15 metres	286.00	303.00	M	Y
15.5 metres	294.00	311.00	M	Y
16 metres	305.00	323.00	M	Y
Large Slipway				
< 7 metres	165.00	170.00	M	Y
7.5 metres	177.00	182.00	M	Y
8 metres	187.00	193.00	M	Y
8.5 metres	200.00	206.00	M	Y
9 metres	212.00	218.00	M	Y

MOYNE SHIRE COUNCIL					
FEES AND CHARGES DESCRIPTION	2024/25	2025/26	PRICING POLICY	GST APPLICABLE	
9.5 metres	223.00	230.00	M		Y
10 metres	235.00	242.00	M		Y
10.5 metres	245.00	252.00	M		Y
11 metres	259.00	267.00	M		Y
11.5 metres	270.00	278.00	M		Y
12 metres	282.00	290.00	M		Y
12.5 metres	293.00	302.00	M		Y
13 metres	305.00	314.00	M		Y
13.5 metres	317.00	327.00	M		Y
14 metres	329.00	339.00	M		Y
14.5 metres	391.00	403.00	M		Y
15 metres	405.00	417.00	M		Y
15.5 metres	418.00	431.00	M		Y
16 metres	433.00	446.00	M		Y
16.5 metres	445.00	458.00	M		Y
17 metres	459.00	473.00	M		Y
17.5 metres	472.00	486.00	M		Y
18 metres	486.00	501.00	M		Y
18.5 metres	499.00	514.00	M		Y
19 metres	512.00	527.00	M		Y
19.5 metres	527.00	543.00	M		Y
20 metres	553.00	586.00	M		Y
21 metres	601.00	637.00	M		Y
22 metres	631.00	668.00	M		Y
23 metres	658.00	697.00	M		Y
24 metres	678.00	718.00	M		Y
25 metres	714.00	756.00	M		Y
26 metres	744.00	788.00	M		Y
27 metres	773.00	819.00	M		Y
28 metres	801.00	849.00	M		Y
29 metres	830.00	879.00	M		Y
30 metres	859.00	910.00	M		Y
Crane Hire Per Hour (includes Licensed Crane Operator)					
Within Port of Port Fairy	199.00	205.00	M		Y
With spotter	78.00	80.00	M		Y
MOUNT SHADWELL QUARRY					
Quarry Products					
All prices are per Tonne					
7mm minus Dust	23.00	24.00	M		Y
Crushed 40mm Minus	17.00	18.00	M		Y
Crushed 20mm Minus	16.50	17.00	M		Y
Screened 75-150mm Rubble	21.00	22.00	M		Y
Screened 40 to 75mm Rubble	18.00	19.00	M		Y
Screened 100 minus Rubble	22.00	23.00	M		Y
Crushed 25mm - 40mm Aggregate	28.50	29.00	M		Y
Crushed 10 to 20mm Aggregate	22.00	23.00	M		Y
Crushed 20mm minus Scoria/Limestone Mix	22.00	23.00	M		Y
Other Scoria products made to Client's Specification					
All the above prices include loading at Quarry during normal working hours					
Mortlake Weighbridge					
Certified Weigh 7.30am to 4.30pm	50.00	52.00	P		Y
CARAVAN PARK FEES					
Port Fairy Gardens Caravan Park					
Cabin - Standard					
Peak	205.00	211.00	M		Y
Shoulder	175.00	180.00	M		Y
Off-peak	150.00	155.00	M		Y
Cabin - Deluxe					
Peak	255.00	260.00	M		Y
Shoulder	185.00	191.00	M		Y
Off-peak	165.00	170.00	M		Y
Extra Persons					
Adult	20.00	20.00	M		Y
Child	10.00	10.00	M		Y
Powered Site					
Peak	68.00	70.00	M		Y
Shoulder	47.00	48.00	M		Y
Off-peak	42.00	43.00	M		Y
Extra Persons					
Adult	15.00	15.00	M		Y
Child	10.00	10.00	M		Y
Unpowered					
Peak	58.00	60.00	M		Y
Shoulder	38.00	39.00	M		Y

MOYNE SHIRE COUNCIL				
FEES AND CHARGES DESCRIPTION	2024/25	2025/26	PRICING POLICY	GST APPLICABLE
Off-peak	35.00	36.00	M	Y
Extra Persons				
Adult	15.00	15.00	M	Y
Child	10.00	10.00	M	Y
Extra Vehicles (above 2) (e.g. any registrable vehicle, caravan, boat trailer etc.)				
Daily	15.00	15.00	M	Y
Linen Hire	\$10.00 per set	0.00	M	Y
Cabin Dog Cleaning Fee		20.00	M	Y
Annual Site with Van 2 Adults, Children in Family and 2 vehicles	4,450.00	4800.00	M	Y
Folk Festival (includes Fri, Sat, Sun)				
Powered Site fee for weekend	60.00	70.00	M	Y
Adults	120.00	129.00	M	Y
Children	70.00	69.00	M	Y
Extra Vehicle	24.00	24.00	M	Y
Southcombe Caravan Park				
Delux Villa Sea View (1 bdrm)				
Peak	221.00	230.00	M	Y
Shoulder	177.00	185.00	M	Y
Off-peak	154.00	170.00	M	Y
Delux Villa Sea View (2 bdrm)				
Peak	350.00	360.00	M	Y
Shoulder	240.00	250.00	M	Y
Off-peak	220.00	230.00	M	Y
Delux Villa Sea View (3 bdrm)				
Peak	420.00	430.00	M	Y
Shoulder	340.00	350.00	M	Y
Off-peak	280.00	290.00	M	Y
Warmambool May race carnival - 1st week of May - p/n rate Min 4 night stay	1000.00	1000.00	M	Y
Adult	20.00	20.00	M	Y
Child	10.00	10.00	M	Y
Powered Site				
Peak	68.00	70.00	M	Y
Shoulder	47.00	48.00	M	Y
Off-peak	42.00	43.00	M	Y
Extra Persons				
Adult	15.00	15.00	M	Y
Child	10.00	10.00	M	Y
Unpowered				
Peak	58.00	60.00	M	Y
Shoulder	38.00	39.00	M	Y
Off-peak	35.00	36.00	M	Y
Extra Persons				
Adult	15.00	15.00	M	Y
Child	10.00	10.00	M	Y
Extra Vehicles (e.g. any registrable vehicle, caravan, boat trailer, etc.)				
Daily	15.00	15.00	M	Y
Folk Festival (includes Fri, Sat, Sun)				
Powered Site fee for weekend	60.00	70.00	M	Y
Adults	120.00	129.00	M	Y
Children	70.00	69.00	M	Y
Motor Vehicle (for weekend)	24.00	24.00	M	Y
Additional Vehicle Security Parking (Per Car)	24.00	24.00	M	Y
Southcombe Lodge				
Facility Group Booking of 20 or more: * A one night stay (per person)	41.00	42.00	M	Y
Less than 20 people minimum charge for total facility	850.00	840.00	M	Y
<i>Note: All Caravan Parks, children under 5 free. Child rate (5 – 17) does not apply to Southcombe Lodge. Set rate per person.</i>				
Mortlake, Koroit, Yambuk & Killarney Caravan Parks				
Studio Cabin				
Peak	161.00	166.00	M	Y
Shoulder	140.00	144.00	M	Y
Off-peak	110.00	115.00	M	Y

MOYNE SHIRE COUNCIL				
FEES AND CHARGES DESCRIPTION	2024/25	2025/26	PRICING POLICY	GST APPLICABLE
Koroit - Worker accomodation - Weekly Rate	490.00	490.00	M	Y
Koroit - Worker accomodation - Weekly Rate- (health/aged care)	400.00	450.00	M	Y
Mortlake - Worker accomodation - Weekly Rate	450.00	450.00	M	Y
Mortlake - Worker accomodation - Weekly Rate- (health/aged care)	400.00	400.00	M	Y
Powered Site				
Peak	48.00	49.00	M	Y
Shoulder	35.00	36.00	M	Y
Off-peak	32.00	33.00	M	Y
Unpowered				
Peak	41.00	42.00	M	Y
Shoulder	31.00	32.00	M	
Off-peak	28.00	30.00	M	Y
Extra Persons				
Adult	10.00	10.00	M	Y
Child	5.00	5.00	M	Y
Extra Vehicle (e.g. any registrable vehicle, caravan, boat trailer, etc.)	13.00	15.00	M	Y
Annual Site with Van - powered site	2888.00	N.A	M	Y
Annual Site with Van - unpowered site	2050.00	N.A	M	Y
Other Caravan Park Notes and Fees				
Washing machines	4.00	6.00	M	Y
Dryers	2.00	2.00	M	Y
* Shoulder - 1st February - 30th April / 1st October - 23rd December				
* Off-peak - 1st May - 30th September				
* Peak - All Victorian School holidays, Public holidays & other designated holidays				
* Off-peak - All other times.				
* 10% Senior Card				
* Child under 5 years free				
* Child rate: 5 – 17 years of age				
Single person rate - powered or unpowered site rate	30.00	30.00	M	
Parks implement incentives and marketing deals to influence new business and respond to periods of low and high demand. Former Loyalty program max cap of \$50 (Southcombe and Gardens only).				
SWIMMING POOLS				
Mortlake Swimming Pool				
Season Memberships				
Family (including under 16 years)	200.00	206.00	M	Y
Family Concession	145.00	149.00	M	Y
Adults	110.00	113.00	M	Y
Concession / Under 16	95.00	98.00	M	Y
Daily Admission Charges				
Adults	5.50	6.00	M	Y
Concession / Under 16	4.00	4.00	M	Y
Spectator	Nil	Nil	M	Y
School Group (per child)	1.50	Nil	M	Y
Macarthur Swimming Pool				
Season Memberships				
Family (including under 16 years)	115.00	118.00	M	Y
Family Concession	65.00	67.00	M	Y
Adults	60.00	61.00	M	Y
Concession / dependent children /students	42.00	43.00	M	Y
Daily Admission Charges				
Adults	5.50	6.00	M	Y
Concession / dependent children /students	4.00	4.00	M	Y
Spectator - Non-Swimming adult accompanying child	Nil	Nil	M	Y
School group (per child)	1.50	Nil	M	Y
Hawkesdale Swimming Pool				
Season Memberships				
Family (including students and under 16)	105.00	108.00	M	Y
Family Concession	65.00	67.00	M	Y
Adult	65.00	67.00	M	Y
Concession / Student / Under 16	45.00	46.00	M	Y
Daily Admission Charges				
Adults	5.50	6.00	M	Y
Family Daily Admission (2 adults plus children)	0.00	18.00	M	Y
Concession / Student / Under 16	4.00	4.50	M	Y
Child Under 5	3.00	3.50	M	Y
Spectator - Non-Swimming adult accompanying child	Nil	Nil	M	Y

MOYNE SHIRE COUNCIL				
FEES AND CHARGES DESCRIPTION	2024/25	2025/26	PRICING POLICY	GST APPLICABLE
School Group (per child)	1.50	Nil	M	Y
SOUTHCORBE PARK				
Oval per oval	N.A	140.00	P	N
Pavilion inc kitchen per hour	N.A	85.00	P	N
Stadium Court Area	N.A	235.00	P	N
Meeting Room inc kitchen - each	N.A	85.00	P	N
Squash Courts hourly rate	N.A	15.00	P	N
Kitchen/Mezzanine	N.A	25.00	P	N
Note that these areas are separated by doors/stairs		charge for each area	P	N
Casual hire per hour				N
Groups 15+	N.A	42.00	P	N
Not for profit groups of 1 to 5	N.A	20.00	P	N
Commercial Rate	N.A	45.00	P	N
NIRRANDA RECREATION RESERVE				
Shire Fees (Public Liability)	N.A	20.00	P	N
Meetings - each	N.A	55.00	P	N
Hire (Limited Kitchen)	N.A	132.00	P	N
Hire (Limited Kitchen and Bar)	N.A	198.00	P	N
Hire Bar and Full Kitchen	N.A	253.00	P	N
Weddings/Parties	N.A	\$330 + \$500 bond	P	N
Additional Day's (set up/pack up)	N.A	\$55 per day	P	N
Cancellation Fee	N.A	100.00	P	N
VICTORIA PARK				
Oval - 1/2 Day	N.A	150.00	P	N
Oval - whole day	N.A	300.00	P	N
Oval per hour	N.A	50.00	P	N
Oval - per hour - lights	N.A	65.00	P	N
Outdoor court hire per hour	N.A	8.50	P	N
Multipurpose stadium - per hour	N.A	63.00	P	N
Multi purpose stadium - per day (8am to 5pm)	N.A	400.00	P	N
Multipurpose Stadium - per night (5pm to 11pm)	N.A	350.00	P	N
Meeting room - per hour	N.A	16.00	P	N
Competition fees - per hour (no lights)	N.A	63.00	P	N
Training fees - per hour (day time)	N.A	63.00	P	N
Community Groups 50% discount				N
MORTLAKE RECREATION RESERVE			P	
Multipurpose facility per hour per team	N.A	100.00	P	N
Multipurpose facility per hour per team 10 sessions	N.A	70.00	P	N
Multipurpose facility per hour 5-9 people	N.A	50.00	P	N
Multipurpose facility per hour 2-4 people	N.A	25.00	P	N
Oval and changerooms per hour	N.A	55.00	P	N
Tennis courts		Free		N
Tennis courts lights per hour	N.A	20.00	P	N
Social Room & Kitchen per hour	N.A	50.00	P	N
Social Room & Kitchen per day	N.A	150.00	P	N
Social & Kitchen - wedding plus full skip bin (\$340) and bond (\$500)	N.A	550.00	P	N
Social Room & Kitchen - funeral plus half skip waste (\$160)	N.A	220.00	P	N
Social Rooms & kitchen - party plus half skip bin (\$160) plus bond (\$500)	N.A	330.00	P	N
Member of a user group - \$50 discount				
Reardon Theatre Venue Hire				
Community Hire Rates (Not for Profit Activities)				
1 hour minimum hire Period	56.00	58.00	P	Y
Full Day hire	395.00	407.00	P	Y
Commercial Hire Rates (All activities held for profit)				
1 hour minimum hire Period	135.00	139.00	P	Y
Full Day hire	620.00	639.00	P	Y
BOND				
For Low Risk Community Hire	330.00	340.00	P	N
For Corporate and High Risk Community Hire	1320.00	1360.00	P	N
Public Liability through Moyne Shire Council - (GST not applicable)	20.00	21.00	P	N
Koroit Theatre Hire Fees				
Full Venue - Community Hire: Full Day	155.00	160.00	P	Y
Full Venue - Community Hire: per Hour for up to Four Hours	25.00	26.00	P	Y
Full Venue - Commercial Hire (For Profit): Full Day	560.00	577.00	P	Y
Full Venue - Commercial Hire (For Profit): per Hour for up to Four Hours	120.00	124.00	P	Y
Supper Room - Community Hire: Full Day	70.00	72.00	P	Y
Supper Room - Community Hire: per Hour for up to Four Hours	15.00	15.00	P	Y
Supper Room - Commercial Hire: Full Day	275.00	283.00	P	
Supper Room - Commercial Hire: per Hour for up to Four Hours	55.00	57.00	P	Y

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MOYNE SHIRE COUNCIL						
FEES AND CHARGES DESCRIPTION			2024/25	2025/26	PRICING POLICY	GST APPLICABLE
		(P) Partial Cost recovery The price for this good/service is set to make a significant (more than 50%) contribution towards the operating costs, both direct and indirect, of providing the good/service. The remainder of the costs are met from rate and general purpose income.				
		(F) Full Cost recovery The price for this good/service is set to recover the total operating costs, both direct and indirect, of providing this good/service. Indirect costs are to include taxation equivalent payments, where applicable, in accordance with the principles of National Competition Policy.				
		(R) Regulatory The price for this good/service is a statutory charge set by government regulation.				
		(M) Market price The price for this good/service is set by reference to prices charged for similar goods/services by like Councils or competitors.				

2.2 Draft Revenue and Rating Plan 2025-2029 endorsement for consultation

Directorate: Executive Leadership Team

Report Author: Director Corporate & Governance Services

Presentation Type: Officer Presentation

Overview: The adoption of the Revenue and Rating Plan is a requirement under section 93 of the Local Government Act 2020. The purpose of the Revenue and Rating Plan is to determine the most appropriate and affordable revenue and rating approach for Moyne Shire Council which in conjunction with other income sources will adequately finance the objectives in the Council plan. The Revenue and Rating Plan will be available for community consultation and submissions prior to final adoption by Council.

Officer's Recommendation

That Council endorse the draft Revenue and Rating Plan 2025-2029 to proceed to community exhibition.

Background

Under section 93 of the Local Government Act 2020, Council's must prepare and adopt a Revenue and Rating Plan (the Plan) over a four year period after a general election. The Plan forms part of the new Integrated Strategic Planning and Reporting Framework and must be prepared in accordance with the strategic planning principles outlined in section 89 of the Act and the financial management principles in section 101 of the Act.

Strategic Link

Local Government Act 2020, section 93 Revenue and Rating Plan.

Discussion

The Revenue and Rating Plan provides a medium term plan for how Council will generate income to deliver on the Council Plan, services and capital works programs over the next four years. The Plan explains how Council calculates the revenue needed with respect to each revenue source and provides transparency on these decisions to the community.

The plan includes information about the rating and valuation approaches and principles that are currently applied, including service rates and charges. Council has previously adopted a Rating Strategy that considered the rating structure. This supported a rating structure comprised of two elements:

- Property values - multiplied by a uniform shire wide tariff;
- Standard municipal charge set at 15% of total rate income to cover the administrative costs of Council.

The draft Revenue and Rating Plan proposed for 2025-2029 maintains this approach.

The plan also includes a broad policy section, which outlines the approach to each major income source including rates, fees and charges, grants, contributions and other income. The Plan has been prepared with reference to the Better Practice Guide and supplementary guidance issued by Local Government Victoria.

Consultation

The draft Plan will be placed on exhibition for a period of 20 days requesting public submissions by 4 June 2025. It is intended that Council will consider submissions and the Revenue and Rating Plan 2025-2029 at the Council meeting on 23 June 2025.

Financial Implications

The draft Revenue and Rating Plan outlines Council's policy and decisions with respect to revenue streams expected over the next four years.

Risk

There is no identified risk associated with adoption of this Plan under the requirements of the Victorian Local Government Act 2020.

Conclusion

The Revenue and Rating Plan is an important part of Council's integrated planning framework and provides a clear explanation of decisions made by Council in implementing revenue and rating practices to fund its activities over the next four years.

Attachments

- | |
|---|
| 1. Moyne Shire Revenue and Rating Plan 2025 2029 (2) [2.2.1 - 21 pages] |
|---|



Moyne Shire Council

Revenue and Rating Plan 2025-2029

- Draft for public consultation

Draft May 2025

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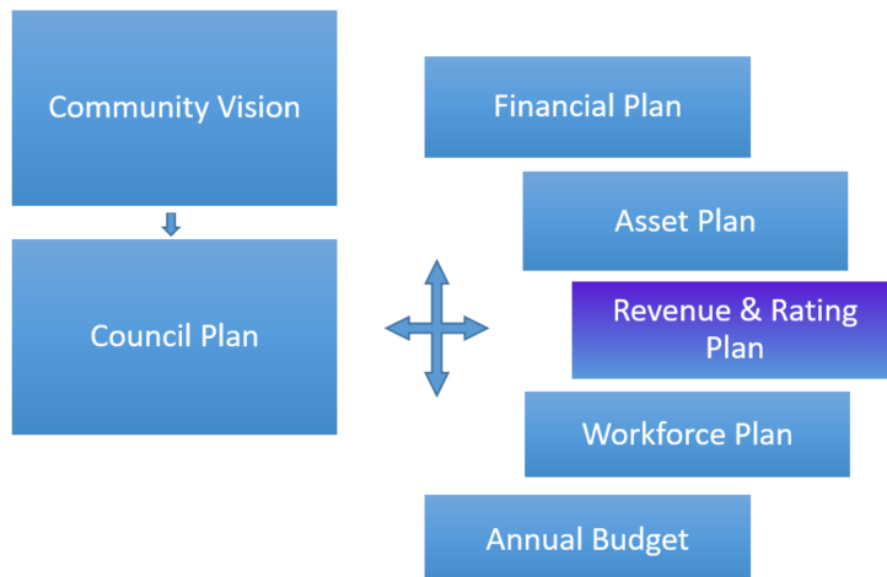
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1 Purpose

The *Local Government Act 2020* requires each council to prepare a Revenue and Rating Plan to cover a minimum period of four years following each general Council election. The Revenue and Rating Plan establishes the revenue raising framework within which the Council proposes to work.

The purpose of the Revenue and Rating Plan is to determine the most appropriate and affordable revenue and rating approach for Moyne Shire Council which in conjunction with other income sources will adequately finance the objectives in the council plan.

This plan is an important part of Council's integrated planning framework. Strategies outlined in this plan align with the objectives contained in the Council Plan and will feed into our budgeting and long-term financial planning documents, as well as other strategic planning documents under our Council's strategic planning framework.



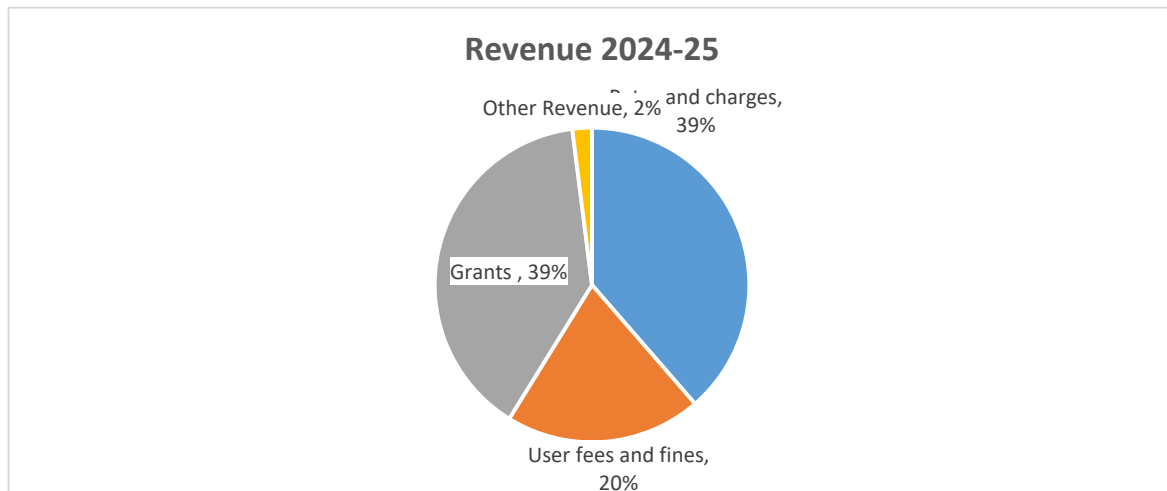
This plan will explain how Council calculates the revenue needed to fund its activities, and how the funding burden will be apportioned between ratepayers and other users of Council facilities and services.

In particular, this plan will set out decisions that Council has made in relation to rating options available to it under the *Local Government Act 2020* to ensure the fair and equitable distribution of rates across property owners. It will also set out principles that are used in decision making for other revenue sources such as fees and charges.

It is also important to note that this plan does not set revenue targets for Council, it outlines the strategic framework and decisions that inform how Council will go about calculating and collecting its revenue.

2 Introduction

Council provides a number of services and facilities to our local community, and in doing so, must collect revenue to cover the cost of providing these services and facilities.



Council's revenue sources include:

- Rates and Charges;
- Waste service charges;
- Grants from other levels of Government;
- Statutory Fees and Fines;
- User Fees;
- Cash and non-cash contributions from other parties (i.e. developers, community groups);
- Interest from investments;
- Sale of Assets.

Rates are a significant revenue source for Council and make up approximately 39% of its annual income.

The introduction of rate capping under the Victorian Government's Fair Go Rates System (FGRS) has brought a renewed focus to Council's long-term financial sustainability. The FGRS continues to restrict Council's ability to raise revenue above the rate cap unless application is made to the Essential Services Commission for a variation. Maintaining service delivery levels and investing in community assets remain key priorities for Council.

Council provides a wide range of services to the community, often for a fee or charge. The nature of these fees and charges generally depends on whether they relate to statutory or discretionary services. Some of these, such as statutory planning fees are set by State Government statute and are commonly known as regulatory fees. In these cases, councils usually have no control over service pricing. However, in relation to other services, Council has the ability to set a fee or charge and will set that fee based on the principles outlined in this Revenue and Rating Plan.

Council revenue can also be adversely affected by changes to funding from other levels of government. Some grants are tied to the delivery of council services, whilst many are tied directly to the delivery of new community assets, such as roads or sports pavilions. It is important for Council to be clear about what grants it intends to apply for, and the obligations that grants create in the delivery of services or infrastructure.

3 Community Engagement

The Revenue and Rating Plan outlines Council's decision-making process on how revenues are calculated and collected. The following public consultation process was followed to ensure due consideration and feedback is received from relevant stakeholders.

Revenue and Rating Plan community engagement process:

- Draft Revenue and Rating Plan prepared by officers;
- Draft Revenue and Rating Plan to be placed on public exhibition at (May) Council meeting for a period of 20 days and calling for public submissions;
- Community engagement through online and social media;
- Draft Revenue and Rating Plan (with any revisions) presented to (June) Council meeting for adoption.

4 Rates and Charges

Rates are property taxes that allow Council to raise revenue to fund essential public services and infrastructure to cater to their municipal population. Importantly, it is a taxation system that includes flexibility for councils to utilise different tools in its rating structure to accommodate issues of equity and to ensure fairness in rating for all ratepayers.

Council has established a rating structure comprised of three key elements. These are:

- **General Rates** – Based on property values (using the Capital Improved Valuation methodology), which are indicative of capacity to pay and form the central basis of rating under the *Local Government Act 1989* ;
- **Service Charges** - A 'user pays' component for council services to reflect benefits provided by Council to ratepayers who benefit from a service; and
- **Municipal Charge** - A 'fixed rate' portion per property to cover some of the administrative costs of Council.

Striking a proper balance between these elements will help to improve equity in the distribution of the rate burden across residents.

Currently there are a total of **12,659** assessments in the Moyne Shire property data base.

The total comprises 4,488 residential assessments, 4,872 rural assessments, 2,942 rural lifestyle assessments, 215 commercial assessments, and 142 industrial assessments.

Council applies a uniform rate across all property categories.

Council also levies a municipal charge on each rateable property within the municipality with the exception of farms where a single municipal charge is payable on multiple assessments operated as a single farm enterprise. The municipal charge is a minimum rate per property and declared for the purpose of covering some of the administrative costs of Council. In applying the municipal charge, Council ensures that each rateable property in the municipality makes a contribution.

The current level of municipal charge at Moyne Shire Council raises 15% of the total rates charges.

The formula for calculating General Rates, excluding any additional charges, arrears or additional supplementary rates is:

- Valuation (Capital Improved Value) x Rate in the Dollar.

The rate in the dollar for each rating category is included in Council's annual budget.

Rates and charges are an important source of revenue, accounting for over 39% of operating revenue received by Council. The collection of rates is an important factor in funding Council services.

Planning for future rate increases is therefore an essential component of the long-term financial planning process and plays a significant role in funding both additional service delivery and the increasing costs related to providing Council services.

Council is aware of the balance between rate revenue (as an important income source) and community sensitivity to rate increases. With the introduction of the State Government's Fair Go Rates System, all rate increases are capped to a rate declared by the Minister for Local Government, which is announced in December for the following financial year.

Council currently utilises a service charge to fully recover the cost of Council's waste services and provide for future landfill rehabilitation costs. The waste service charges are not capped under the Fair Go Rates System.

4.1 Rating Legislation

The legislative framework set out in the *Local Government Act 1989* determines council's ability to develop a rating system. The framework provides significant flexibility for Council to tailor a system that suits its needs.

Section 155 of the *Local Government Act 1989* provides that a Council may declare the following rates and charges on rateable land:

- General rates under Section 158;
- Municipal charges under Section 159;
- Service rates and charges under Section 162;
- Special rates and charges under Section 163.

The recommended strategy in relation to municipal charges, service rates and charges and special rates and charges are discussed later in this document.

In raising Council rates, Council is required to primarily use the valuation of the rateable property to levy rates. Section 157 (1) of the *Local Government Act 1989* provides Council with three choices in terms of which valuation base to utilise. They are: Site Valuation, Capital Improved Valuation (CIV) and Net Annual Value (NAV).

The advantages and disadvantages of the respective valuation basis are discussed further in this document. Whilst this document outlines Council's strategy regarding rates revenue, rates data will be contained in the Council's Annual Budget as required by the *Local Government Act 2020*.

Section 94(2) of the *Local Government Act 2020* states that Council must adopt a budget by 30 June each year (or at another time fixed by the Minister) to include:

- a) the total amount that the Council intends to raise by rates and charges;
- b) a statement as to whether the rates will be raised by the application of a uniform rate or a differential rate;
- c) a description of any fixed component of the rates, if applicable;
- d) if the Council proposes to declare a uniform rate, the matters specified in section 160 of the *Local Government Act 1989*;
- e) if the Council proposes to declare a differential rate for any land, the matters specified in section 161(2) of the *Local Government Act 1989*.

Section 94(3) of the *Local Government Act 2020* also states that Council must ensure that, if applicable, the budget also contains a statement:

- a) that the Council intends to apply for a special order to increase the Council's average rate cap for the financial year or any other financial year; or
- b) that the Council has made an application to the ESC for a special order and is waiting for the outcome of the application; or
- c) that a special Order has been made in respect of the Council and specifying the average rate cap that applies for the financial year or any other financial year.

This plan outlines the principles and strategic framework that Council will utilise in calculating and distributing the rating burden to property owners, however, the quantum of rate revenue and will be determined in the annual Moyne Shire Council budget.

4.2 Rating Principles

Taxation Principles

When developing a rating strategy, in particular with reference to differential rates, a Council should give consideration to the following good practice taxation principles:

- Wealth Tax;
- Equity;
- Efficiency;
- Simplicity;
- Benefit;
- Capacity to Pay;
- Diversity.

Wealth Tax

The “wealth tax” principle implies that the rates paid are dependent upon the value of a ratepayer’s real property and have no correlation to the individual ratepayer’s consumption of services or the perceived benefits derived by individual ratepayers from the expenditures funded from rates.

Equity

Horizontal equity – ratepayers in similar situations should pay similar amounts of rates (ensured mainly by accurate property valuations, undertaken in a consistent manner, their classification into homogenous property classes and the right of appeal against valuation).

Vertical equity – those who are better off should pay more rates than those worse off (the rationale applies for the use of progressive and proportional income taxation. It implies a “relativity” dimension to the fairness of the tax burden).

Efficiency

Economic efficiency is measured by the extent to which production and consumption decisions by people are affected by rates.

Simplicity

How easily a rates system can be understood by ratepayers and the practicality and ease of administration.

Benefit

The extent to which there is a nexus between consumption/benefit and the rate burden.

Capacity to Pay

The capacity of ratepayers or groups of ratepayers to pay rates.

Diversity

The capacity of ratepayers within a group to pay rates.

The rating challenge for Council therefore is to determine the appropriate balancing of competing considerations.

Rates and Charges Revenue Principles

Property rates will:

- be reviewed annually;
- not change dramatically from one year to next; and
- be sufficient to fund current expenditure commitments and deliverables outlined in the Council Plan, Financial Plan and Asset Plan.

4.3 Determining which Valuation Base to use

Under the *Local Government Act 1989*, Council has three options as to the valuation base it elects to use. They are:

- **Capital Improved Value (CIV)** – Value of land and improvements upon the land.
- **Site Value (SV)** – Value of land only.
- **Net Annual Value (NAV)** – Rental valuation based on CIV.

For residential and farm properties, NAV is calculated at 5 per cent of the Capital Improved Value. For commercial and industrial properties, NAV is calculated as the greater of the estimated annual rental value or 5 per cent of the CIV.

Capital Improved Value (CIV)

Capital Improved Value is the most commonly used valuation base by local government with over 90% of Victorian councils applying this methodology. Based on the value of both land and all improvements on the land, it is generally easily understood by ratepayers as it equates to the market value of the property.

Section 161 of the *Local Government Act 1989* provides that a Council may raise any general rates by the application of a differential rate if:

- a) It uses the capital improved value system of valuing land; and
- b) It considers that a differential rate will contribute to the equitable and efficient carrying out of its functions.

Where a council does not utilise CIV, it may only apply limited differential rates in relation to farm land, urban farm land or residential use land.

Advantages of using Capital Improved Value (CIV)

- CIV includes all property improvements, and hence is often supported on the basis that it more closely reflects “capacity to pay”. The CIV rating method takes into account the full development value of the property, and hence better meets the equity criteria than Site Value and NAV.

- With the increased frequency of valuations (previously two year intervals, now annual intervals) the market values are more predictable and has reduced the level of objections resulting from valuations.
- The concept of the market value of property is more easily understood with CIV rather than NAV or SV.
- Most councils in Victoria have now adopted CIV which makes it easier to compare relative movements in rates and valuations across councils.
- The use of CIV allows council to apply differential rates which greatly adds to council's ability to equitably distribute the rating burden based on ability to afford council rates. CIV allows council to apply higher rating differentials to the commercial and industrial sector that offset residential rates.

Disadvantages of using CIV

- The main disadvantage with CIV is the fact that rates are based on the total property value which may not necessarily reflect the income level of the property owner as with pensioners and low-income earners.

Site value (SV)

There are currently no Victorian councils that use this valuation base. With valuations based simply on the valuation of land and with only very limited ability to apply differential rates, the implementation of Site Value in a Moyne Shire Council context would cause a shift in rate burden from the industrial/commercial sectors onto the residential sector, and would hinder council's objective of a fair and equitable rating system.

There would be further rating movements away from modern townhouse style developments on relatively small land parcels to older established homes on quarter acre residential blocks. In many ways, it is difficult to see an equity argument being served by the implementation of site valuation in the Moyne Shire Council.

Advantages of Site Value

- There is a perception that under site value, a uniform rate would promote development of land, particularly commercial and industrial developments. There is however, little evidence to prove that this is the case.
- Scope for possible concessions for urban farm-land and residential use land.

Disadvantages of using Site Value

- Under SV, there will be a significant shift from the industrial/commercial sector onto the residential sector of council. The percentage increases in many cases would be in the extreme range.
- SV is a major burden on property owners that have large areas of land. Some of these owners may have much smaller/older dwellings compared to those who have smaller land areas but well developed dwellings - but will pay more in rates. A typical example is flats, units, or townhouses which will all pay low rates compared to traditional housing styles.
- The use of SV can place pressure on council to give concessions to categories of landowners on whom the rating burden is seen to fall disproportionately (e.g. Farm

land and residential use properties). Large landowners, such as farmers for example, are disadvantaged by the use of site value.

- SV will reduce Council's rating flexibility and options to deal with any rating inequities due to the removal of the ability to levy differential rates.
- The community may have greater difficulty in understanding the SV valuation on their rate notices, as indicated by many inquiries from ratepayers on this issue handled by council's customer service and property revenue staff each year.

Net annual value (NAV)

NAV, in concept, represents the annual rental value of a property. However, in practice, NAV is loosely linked to capital improved value for residential and farm properties. Valuers derive the NAV directly as 5 per cent of CIV.

In contrast to the treatment of residential and farm properties, NAV for commercial and industrial properties are assessed with regard to actual market rental. This differing treatment of commercial versus residential and farm properties has led to some suggestions that all properties should be valued on a rental basis.

Overall, the use of NAV is not largely supported. For residential and farm ratepayers, actual rental values pose some problems. The artificial rental estimate used may not represent actual market value, and means the base is the same as CIV but is harder to understand.

Recommended Rating Structure

Moyne Shire Council applies Capital Improved Value (CIV) to all properties within the municipality to take into account the fully developed value of the property. This basis of valuation takes into account the total market value of the land plus buildings and other improvements.

General rates and charges are determined in accordance with Council's adopted Rating Strategy which states that the general rating structure is comprised of two elements:

- Property values - multiplied by a uniform shire wide rate;
- Standard municipal charge - to cover the administrative costs of the Council.
Municipal charge set to contribute 15 per cent of the income from total rate revenue.

Property Valuations

The *Valuation of Land Act 1960* is the principle legislation in determining property valuations. Under the *Valuation of Land Act 1960*, the Victorian Valuer-General conducts property valuations on an annual basis. Moyne Shire Council applies a Capital Improved Value (CIV) to all properties within the municipality to take into account the full development value of the property. This basis of valuation takes into account the total market value of the land including buildings and other improvements.

The value of land is always derived by the principal of valuing land for its highest and best use at the relevant time of valuation.

Supplementary Valuations

Supplementary valuations are carried out for a variety of reasons including rezoning, subdivisions, amalgamations, renovations, new constructions, extensions, occupancy changes and corrections. The Victorian Valuer-General is tasked with undertaking supplementary valuations and advises council on a monthly basis of valuation and Australian Valuation Property Classification Code (AVPCC) changes.

Supplementary valuations bring the value of the affected property into line with the general valuation of other properties within the municipality. Objections to supplementary valuations can be lodged in accordance with Part 3 of the *Valuation of Land Act 1960*. Any objections must be lodged with Council within two months of the issue of the supplementary rate notice.

Objections to property valuations

Part 3 of the *Valuation of Land Act 1960* provides that a property owner may lodge an objection against the valuation of a property or the Australian Valuation Property Classification Code (AVPCC) within two months of the issue of the original or amended (supplementary) Rates and Valuation Charges Notice (Rates Notice), or within four months if the notice was not originally issued to the occupier of the land.

A property owner must lodge their objection to the valuation or the AVPCC in writing to the Moyne Shire Council. Property owners also have the ability to object to the site valuations on receipt of their Land Tax Assessment. Property owners can appeal their land valuation within two months of receipt of their Council Rate Notice (via Council) or within two months of receipt of their Land Tax Assessment (via the State Revenue Office).

4.4 Municipal Charge

Another principle rating option available to Councils is the application of a municipal charge. Under Section 159 of the *Local Government Act 1989*, Council may declare a municipal charge to cover some of the administrative costs of the Council. The legislation is not definitive on what comprises administrative costs and does not require Council to specify what is covered by the charge.

The application of a municipal charge represents a choice to raise a portion of the rates by a flat fee for all properties, rather than sole use of the CIV valuation method.

Under the *Local Government Act 1989*, a council's total revenue from a municipal charge in a financial year must not exceed 20 per cent of the combined sum total of the Council's total revenue from the municipal charge and the revenue from general rates (total rates).'

The municipal charge applies equally to all properties and is based upon the recovery of a fixed cost of providing administrative services irrespective of valuation. The same contribution amount per assessment to cover a portion of council's administrative costs can be seen as an equitable method of recovering these costs.

4.5 Special Charge Schemes

The *Local Government Act 1989* recognises that councils need help to provide improved infrastructure for their local communities. Legislation allows councils to pass on the cost of

capital infrastructure to the owner of a property that generally receives a unique benefit from the construction works. The technical explanation of a Special Charge comes from legislation (under the *Local Government Act 1989*) that allows councils to recover the cost of works from property owners who will gain special benefit from that work.

The purposes for which special rates and special charges may be used include road construction, kerb and channelling, footpath provision, drainage, and other capital improvement projects.

The special rate or special charges may be declared on the basis of any criteria specified by the council in the rate (Section 163 (2)). In accordance with Section 163 (3), council must specify:

- a. the wards, groups, uses or areas for which the special rate or charge is declared; and
- b. the land in relation to which the special rate or special charge is declared;
- c. the manner in which the special rate or special charge will be assessed and levied; and
- d. details of the period for which the special rate or special charge remains in force.

The special rates and charges provisions are flexible and can be used to achieve a wide range of community objectives. The fundamental principle of special rates and charges is proof “special benefit” applies to those being levied. For example, they could be used to fund co-operative fire prevention schemes. This would ensure that there were no ‘free-riders’ reaping the benefits but not contributing to fire prevention.

Landscaping and environmental improvement programs that benefit small or localised areas could also be funded using special rates or charges.

4.6 Service Rates and Charges

Good Practice Guidelines for Service Rates and Charges are made under Section 87 of the Local Government Act 2020. They set out what constitutes good practice by councils in the determination and declaration of Service Rates and Charges under Section 162 of the Local Government Act 1989 and any other matters related to compliance and accountability by councils.

The objective of these Good Practice Guidelines is to ensure that Service Rates and Charges:

- are only used to recover the reasonable costs of providing a direct service to an occupancy;
- are calculated and declared in a fair and transparent manner; and
- subject to public engagement in accordance with a council’s Community Engagement Policy

Council currently applies a **kerbside collection service charge** for the weekly collection of waste and fortnightly collection of recycling, organics and glass recycling in certain townships and along collection routes and is payable only by those who receive the service.

Council also applies a **waste facilities service charge** to contribute to the waste facility costs including refuse disposal, site maintenance and development and the cost of post site closure rehabilitation.

A **state government landfill levy** is charged to cover the cost imposed by the state government in relation to refuse disposed at landfills.

Council retains the objective of setting the service charge for waste at a level that fully recovers the cost of the waste services, including providing for the cost of rehabilitation of the council's landfill once it reaches the end of its useful life.

It is recommended that council retain the existing waste service charges – should council elect not to have a waste service charge, this same amount would be required to be raised by way of an increased general rate – meaning that residents in higher valued properties would substantially pay for the waste service of lower valued properties.

Whilst this same principle applies for rates in general, the mix of having a single fixed charge combined with valuation driven rates for the remainder of the rate invoice provides a balanced and equitable outcome.

4.7 Revenue in Lieu of Rates

Electricity generation companies have an option under Section 94 (6) of the Electricity Industry Act 2000 to enter into a rating agreement in lieu of the normal rating methodology of the Council. These rateable entities are quite different from the normal rateable properties which are valued on a capital improved basis to calculate their rates.

In reaching the current energy generator agreements, Council have applied the Order in Council made under section 94 (6A) of the Electricity Industry Act 2000 (Vic) that provides the prescribed methodology for determining the amounts required to be paid. Council has, 1 power generator and 9 wind farms that in accordance with section 94(4) of the Electricity Industry Act 2000 pay amounts in lieu of general rates.

4.8 Collection and Administration of Rates and Charges

The purpose of this section is to outline the rate payment options, processes, and the support provided to ratepayers facing financial hardship.

Payment options

In accordance with section 167(1) of the *Local Government Act 1989* ratepayers have the option of paying rates and charges by way of four instalments. Payments are due on the prescribed dates below:

- 1st Instalment: 30 September;
- 2nd Instalment: 30 November;
- 3rd Instalment: 28 February;
- 4th Instalment: 31 May.

Council offers a range of payment options including:

- in person at Council offices (cheques, money orders, EFTPOS, credit/debit cards and cash);
- online via Council's ratepayer portal;
- BPAY;
- Australia Post (over the counter, over the phone via credit card and on the internet);
- By mail (cheques and money orders only).

Interest on arrears and overdue rates

Interest is charged on all overdue rates in accordance with Section 172 of the *Local Government Act 1989*. The interest rate applied is fixed under Section 2 of the *Penalty Interest Rates Act 1983*, which is determined by the Minister and published by notice in the Government Gazette.

Pensioner rebates

Holders of a Centrelink or Veteran Affairs Pension Concession card or a Veteran Affairs Gold card which stipulates TPI or War Widow may claim a rebate on their sole or principal place of residence. Upon initial application, ongoing eligibility is maintained, unless rejected by Centrelink or the Department of Veteran Affairs during the annual verification procedure. Upon confirmation of an eligible pensioner concession status, the pensioner rebate is deducted from the rate account before payment is required by the ratepayer.

With regards to new applicants, after being granted a Pensioner Concession Card (PCC), pensioners can then apply for the rebate at any time throughout the rating year.

Retrospective claims up to a maximum of one previous financial year can be approved by Council on verification of eligibility criteria, for periods prior to this, claims may be approved by the relevant government department.

Deferred payments

Under Section 170 of the *Local Government Act 1989*, Council may defer the payment of any rate or charge for an eligible ratepayer whose property is their sole place of residency, allowing ratepayers an extended period of time to make payments or alternatively to forestall payments on an indefinite basis until the ratepayer ceases to own or occupy the land in respect of which rates and charges are to be levied.

The Council at its discretion can defer payment of the whole or any part of rate or charge or interest. This option is available to ratepayers facing financial hardship and appropriate applications will be considered.

Payment arrangements for any outstanding balance may be negotiated with the ratepayer. The acceptance of any payment arrangement will be entirely at the Council's discretion. A balance between a ratepayers' ability to pay and long-term recovery of the debt will be taken into consideration. Ratepayers will be required to commit to regular payments.

If approved payment arrangements are adhered to, no recovery action will be undertaken.

Debt Recovery

Council makes every effort to contact ratepayers at their correct address but it is the ratepayers' responsibility to properly advise Council of their contact details. The *Local Government Act 1989* Section 230 and 231 requires both the vendor and buyer of property, or their agents (e.g. solicitors and or conveyancers), to notify Council by way of notice of disposition or acquisition of an interest in land.

In the event that an account becomes overdue, Council will issue an overdue reminder notice which will include accrued penalty interest. In the event that the account remains unpaid, Council may take legal action without further notice to recover the overdue amount. All fees and court costs incurred will be recoverable from the ratepayer.

If an amount payable by way of rates in respect to land has been in arrears for three years or more, Council may take action to sell the property in accordance with the *Local Government Act 1989* Section 181.

Fire Services Property Levy

In 2016 the Victorian State Government passed legislation requiring the Fire Services Property Levy to be collected from ratepayers. Previously this was collected through building and property insurance premiums. The Fire Services Property Levy helps fund the services provided by the Metropolitan Fire Brigade (MFB) and Country Fire Authority (CFA), and all levies collected by Council are passed through to the State Government.

The Fire Services Property Levy is based on two components, a fixed charge, and a variable charge which is linked to the Capital Improved Value of the property. This levy is not included in the rate cap and increases in the levy are at the discretion of the State Government.

5 Other Revenue Items

5.1 User Fees and Charges

User fees and charges are those that Council will charge for the delivery of services and use of community infrastructure.

Examples of user fees and charges include:

- Caravan Park fees;
- Childcare fees;
- Community Care service fees;
- Quarry fees;
- Leases and facility hire fees.

The provision of infrastructure and services form a key part of council's role in supporting the local community. In providing these, council must consider a range of 'Best Value' principles including service cost and quality standards, value-for-money, and community expectations and values. Council must also balance the affordability and accessibility of infrastructure and services with its financial capacity and in the interests of long-term financial sustainability.

Councils must also comply with the government's Competitive Neutrality Policy for significant business activities they provide and adjust their service prices to neutralise any competitive advantages when competing with the private sector.

In providing services to the community, council must determine the extent of cost recovery for particular services consistent with the level of both individual and collective benefit that the services provide and in line with the community's expectations.

Services are provided on the basis of one of the following pricing methods:

- a. Full Cost Recovery Price;
- b. Partial Cost Recovery Price;
- c. Zero Cost Recovery;
- d. Market Price.

Full cost recovery price (a) aims to recover all direct and indirect costs incurred by council. This pricing should be used in particular where a service provided by council benefits individual customers specifically, rather than the community as a whole. In principle, fees and charges should be set at a level that recovers the full cost of providing the services unless there is an overriding policy or imperative in favour of subsidisation.

Partial Cost Recovery pricing (b) is where council subsidises a service by not passing the full cost of that service onto the customer. The subsidy can be funded from council's rate revenue or other sources such as Commonwealth and state funding programs.

Zero Cost Recovery (c) is where the service is provided at no cost. The costs are met entirely from rates and general purpose income. Full council subsidy pricing and partial cost pricing should always be based on knowledge of the full cost of providing a service.

Market pricing (d) is where council sets prices based on the benchmarked competitive prices of alternate suppliers. In general market price represents full cost recovery plus an allowance for profit. Market prices will be used when other providers exist in the given market, and council needs to meet its obligations under the government's Competitive Neutrality Policy.

It should be noted that if a market price is lower than council's full cost price, then the market price would represent council subsidising that service. If this situation exists, and there are other suppliers existing in the market at the same price, this may mean that council is not the most efficient supplier in the marketplace. In this situation, council will consider whether there is a community service obligation and whether council should be providing this service at all.

As per the Victorian Auditor General's Office report "*Fees and charges – cost recovery by local government*" recommendations, council has developed a Fees and Charges Policy to help guide the fair and equitable setting of prices. The policy outlines the process for setting fee prices and includes such principles as:

- Both direct and indirect costs to be taken into account when setting prices;
- Accessibility, affordability and efficient delivery of services must be taken into account; and
- Competitive neutrality with commercial providers.

Council develops a table of fees and charges as part of its annual budget each year. Proposed pricing changes will be included in this table and will be communicated to stakeholders before the budget is adopted, giving them the chance to review and provide valuable feedback before the fees are locked in.

5.2 Statutory Fees and Charges

Statutory fees and fines are those which council collects under the direction of legislation or other government directives. The rates used for statutory fees and fines are generally advised by the state government department responsible for the corresponding services or legislation, and generally councils will have limited discretion in applying these fees.

Examples of statutory fees and fines include:

- Planning and subdivision fees;
- Building and Inspection fees;
- Infringements and fines;
- Land Information Certificate fees.

Penalty and fee units are used in Victoria's Acts and Regulations to describe the amount of a fine or a fee.

Penalty units

Penalty units are used to define the amount payable for fines for many offences. For example, the fine for selling a tobacco product to a person aged under 18 is four penalty units.

One penalty unit is currently \$197.59.

The rate for penalty units is indexed each financial year so that it is raised in line with inflation. Any change to the value of a penalty unit will happen on 1 July each year.

Fee units

Fee units are used to calculate the cost of a certificate, registration or licence that is set out in an Act or Regulation.

The value of one fee unit is currently \$16.33. This value may increase at the beginning of a financial year, at the same time as penalty units.

The cost of fees and penalties is calculated by multiplying the number of units by the current value of the fee or unit. The exact cost may be rounded up or down.

5.3 Grants

Grant revenue represents income usually received from other levels of government. Some grants are singular and attached to the delivery of specific projects, whilst others can be of a recurrent nature and may or may not be linked to the delivery of projects.

Council will pro-actively advocate to other levels of government for grant funding support to deliver important infrastructure and service outcomes for the community. Council may use its own funds to leverage higher grant funding and maximise external funding opportunities.

When preparing its financial plan, council considers its project proposal timeline, advocacy priorities, upcoming grant program opportunities, and co-funding options to determine what grants to apply for. Council will only apply for and accept external funding if it is consistent with the Community Vision and does not lead to the distortion of Council Plan priorities.

Grant assumptions are then clearly detailed in council's budget document. No project that is reliant on grant funding will proceed until a signed funding agreement is in place.

5.4 Contributions

Contributions represent funds received by council, usually from non-government sources, and are usually linked to projects.

Contributions can be made to council in the form of either cash payments or asset hand-overs.

Examples of contributions include:

- Monies collected from developers under planning and development agreements;
- Monies collected under developer contribution plans and infrastructure contribution plans;
- Contributions from user groups towards upgrade of facilities;
- Assets handed over to council from developers at the completion of a subdivision, such as roads, drainage, and streetlights.

Contributions should always be linked to a planning or funding agreement. Council will not undertake any work on a contribution-funded project until a signed agreement outlining the contribution details is in place.

Contributions linked to developments can be received well before any council expenditure occurs. In this situation, the funds will be identified and held separately for the specific works identified in the agreements.

5.5 Interest on Investments

Council receives interest on funds managed as part of its investment portfolio, where funds are held in advance of expenditure, or for special purposes. The investment portfolio is managed per council's investment policy, which seeks to earn the best return on funds, whilst minimising risk.

5.6 Borrowings

Whilst not a source of income, borrowings can be an important cash management tool in appropriate circumstances. Loans can only be approved by council resolution. The following financial sustainability principles must be adhered to with new borrowings:

- Borrowings must only be applied for where it can be proven that repayments can be met in the Long Term Financial Plan;
- Borrowings must not be used to fund ongoing operations;
- Borrowings are appropriate for funding large capital works where the benefits are provided to future generations;
- Council will maintain its debt at levels which are sustainable with:
 - indebtedness <60% of rate and charges revenue; and
 - debt servicing cost <5% of total revenue.



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3 Close Meeting

