



# MORNINGTON SHIRE COUNCIL

**I hereby give notice that a Special Council Meeting will be held on:**

**Date:** Wednesday 17 June 2026  
**Time:** 10:00AM  
**Location:** Corner Jinkiya & Lardil Street Gununa

## **Special Council Meeting** **Wednesday 17 June 2026**

In accordance with Local Government Regulation 2012 (Qld) Section 254J, (3) (C) this meeting will be a closed meeting.

Gary Uhlmann  
Chief Executive Officer

To empower our Community – Our people

To feel solid and strong like the rock in Mundalbe To taste and hear the breaking waves of change

To establish clean, safe, healthy lifestyles togetherness

Pride and respect for each other in our culture, achievements and successes

To see and smell the compassion and peacefulness of our community

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**ORDER OF BUSINESS****1 OPENING OF MEETING****2 ACKNOWLEDGEMENT OF COUNTRY**

I would like to begin by acknowledging the Traditional Owners of the land on which we meet today, the Lardil people of Mornington Island and pay our respects to Elders past and present. We would also like to acknowledge the Kaiadilt, Yangkaal, Waanyi, Gangalidda and Garrawa people who share our homelands.

**3 PRESENT****4 LEAVE OF ABSENCE****5 DISCLOSURE OF INTEREST - COUNCILLORS AND STAFF****6 CONDOLENCES AND MEMORIALS****7 FINANCIAL REPORTS****7.1 2026-27 FEES & CHARGES**

**Author:** CHIEF FINANCIAL OFFICER

**Attachments:** 2026-27 Fees & Charges - 14 Pages

**EXECUTIVE SUMMARY**

Under s97 of the Local Government Act 2009, Council may set cost-recovery fees by local law or resolution. The attached schedule lists proposed fees and charges for adoption in the 2026-27 financial year.

**BUDGET & RESOURCE IMPLICATIONS**

The purpose of the report is to adopt the 2026-27 Fees and Charges. All budget and resource implications have been considered.

**BACKGROUND**

Council provides a wide range of services to the community some of which incur a fee or charge to recover costs in accordance with s97 of the Local Government Act 2009. The proposed Fees and Charges 2026-27 form part of the 2026-27 Annual Budget process. To assist service providers and the community in preparing for the forthcoming financial year, Council adopts and publishes the upcoming Fees and Charges prior to the adoption of the Annual Budget.

External cost pressures across all sectors impact the cost of delivering services to the

community, notably; fuel costs, freight/transport, and building and construction materials. Accordingly, the 2026-27 Fees and Charges have been reviewed to recover the expenditure incurred, whilst remaining affordable for the community.

**CONSULTATION**

**Internal:** Councillors  
Executive Leadership Team  
Management Leadership Team

**RECOMMENDATION**

That in accordance with Section 97 of the Local Government Act 2009, the council adopt Fees and Charges for the 2025-26 financial year as tabled.

Fees and Charges Description	Authority	GST	2026/27 Fees
<b>ADMINISTRATION</b>			
EFTPOS Transaction Fee	Local Government Act 2009	Inclusive	1.3% of transaction
A3 - Black and White (Per Page)		Inclusive	\$0.50
A3 - Colour (Per Page)		Inclusive	\$1.00
A4 - Black and White (Per Page)		Inclusive	\$0.50
A4 - Colour (Per Page)		Inclusive	\$1.00
Copy of Standard Document		Exclusive	\$31.00
Administration work related to delayed Invoicing by Suppliers (per hour)		Inclusive	\$70.00
Copy of Statutory Document (Local Laws Policies, Minutes, Budget, Regulatory & Commercial Charges, Financial Statements, Operational Plan, Corporate Plan, Annual Report or Other Public Document)		Exclusive	\$31.00
<b>ADMINISTRATION - GRANT PROJECT MANAGEMENT</b>			
Administration Fee - Management Operational Grants (* Not Reflected in oncost returns)	Local Government Act 2009	Inclusive	20% of grant value
Administration Fee - Management Capital Grants (* Not Reflected in oncost returns)			15% of grant value
<b>RIGHTS TO INFORMATION</b>			
These fees are set by the Right to Information Regulation 2009. These fees will automatically adjust when the State Government makes changes to the Regulation.			
Right to Information Application Fee	RTI Reg 2009, s4	Exclusive	\$57.65
Right to Information Inspection & Processing Charges (First five [5] hours free, fee of \$8.65 per 15 minutes applies thereafter)	RTI Reg 2009, s4	Exclusive	\$8.95
Access Fee (the supply of hard copy RTI or IP documents) - per A4 page (Black & White only)	RTI Reg 2009, s4	Exclusive	\$0.25
<b>COUNCIL FACILITIES HIRE</b>			
Council Chambers Bond (Refundable)	Local Government Act 2009	Exempt	\$705.00
Council Chambers Hire (Per Day)	Local Government Act 2009	Inclusive	\$380.00
Council Meeting Rooms (1-3)	Local Government Act 2009	Inclusive	\$270.00
Council Training Room Bond (Refundable)	Local Government Act 2009	Exempt	\$705.00
Council Training Room (Per Day)	Local Government Act 2009	Inclusive	\$380.00
<b>RECREATION</b>			
Gym Key Bond (Refundable) *	Local Government Act 2009	Exempt	\$50.00
Gym Membership - Annual *	Local Government Act 2009	Inclusive	\$200.00
<b>NOTE: *Morningside Shire Council Staff Exempt</b>			
<b>UTILITY CHARGES</b>			
Sewerage - Annual Service Charge - Per Pedestal	S99 Local Government Regulation 2012	Exclusive	\$1,973.00
Water - Annual Service Charge - Per Unit (Refer to Revenue Statement for Unit Allocations)		Exclusive	\$4,627.00
Water Usage (Per KI)		Exclusive	\$3.00
Garbage - Annual Service Charge - Per Bin	LGR 2012 s103	Exclusive	\$2,337.00
Separate Use Charge		Exclusive	\$12,216.00
Trustees Base Commercial Usage Charge		Exclusive	\$12,216.00

Fees and Charges Description	Authority	GST	
<b>INTEREST ON OVERDUE RATES AND CHARGES</b>			
Accrual of interest on rates and charges	S133 Local Government Regulation 2012(LGR) + S125 City of Brisbane Regulation 2012 (CBR)	Exempt	12.19%
<b>WASTE MANAGEMENT</b>			
Replacement Wheelie Bin	LGA 2009 s262(3)(c)	Inclusive	\$239.00
Landfill Access Fee for Demolition Material/ Trade Waste (Per Property) (Regulated liquid waste, refer to <i>Food Licence - Trade Waste Liquid</i> ). Not including Asbestos	LGA 2009 s262(3)(c)	Inclusive	\$2,717.00
Bulk Refuse Disposal (Per m3)	LGA 2009 s262(3)(c)	Inclusive	\$22.00
Skip Bin Hire (inc Delivery and Removal)	LGA 2009 s262(3)(c)	Inclusive	\$523.00
Skip Bin Hire (per week on site)	LGA 2009 s262(3)(c)	Inclusive	\$52.00
<b>CEMETERY</b>			
Funeral and cemetery costs with Council supplying the casket	LGA 2009 s262(3)(c)	Inclusive	\$2,500.00
Funeral and cemetery costs with the casket being provided by other parties	LGA 2009 s262(3)(c)	Inclusive	\$1,675.00
Cremation with Council supplying the casket and with interment	LGA 2009 s262(3)(c)	Inclusive	\$1,750.00
Cremation with Council supplying the casket and no interment	LGA 2009 s262(3)(c)	Inclusive	\$1,400.00
Cremation with interment, no casket supplied	LGA 2009 s262(3)(c)	Inclusive	\$1,250.00
Cremation with no casket and no interment	LGA 2009 s262(3)(c)	Inclusive	\$900.00
<b>*This includes the Council contribution to assist with the costs of funerals in the community. No further discounts will be administered.</b>			
<b>AERODROME LANDING FEES</b>			
All Aircraft (Except RFDS) (Per Ton)	LGA 2009 s262(3)(c)	Inclusive	\$60.00
Minimum Landing Fee	LGA 2009 s262(3)(c)	Inclusive	\$131.00
Passenger Levy	LGA 2009 s262(3)(c)	Inclusive	\$27.00
<b>ANIMAL CONTROL</b>			
Dog/Cat Trap Hire Deposit (Refundable)	LGA 2009 s262(3)(c)	Inclusive	\$75.00
Dog/Cat Trap Hire Fee (Per Week)	LGA 2009 s262(3)(c)	Inclusive	\$25.00
<b>FOOD LICENCE</b>			
Initial Application (Including Annual Fee)	Food Act 2006 (s49)	Exclusive	\$348.00
Annual Renewal Fee	Food Act 2006 (s49)	Exclusive	\$142.00
Licence Restoration	Food Act 2006 (s49)	Exclusive	\$217.00
Licence Amendment	Food Act 2006 (s49)	Exclusive	\$103.00
Trade Waste Liquid (Trackable) off island, per/ m3 Trade waste (grease traps) refer to: Pumping Grease Traps/Septic's	Waste Management Regulation 2000	Exclusive	\$1,522.00
<b>ACCOMMODATION</b>			
Motel (Single Room) (Per Night)		Inclusive	\$322.00
Motel (Twin Share) (Per Night)		Inclusive	\$515.00

Motel (Day Room)		Inclusive	\$200.00
VAC 1 - Ensuite (Per Person) (Per Night)		Inclusive	\$213.00
VAC 1 - Ensuite (Per Person) (Per Week for 7 days or more)		Inclusive	\$1,398.00
VAC 1 - Self Contained Accommodation (Per Person) (Per Night)		Inclusive	\$229.00
VAC 1 - Self Contained Accommodation (Per Person) (Per Week for 7 days or more)		Inclusive	\$1,398.00
VAC 2 – Ensuite (Per Person),(Per Night)	Local Government Act 2009	Inclusive	\$224.00
VAC 2 – Ensuite (Per Person) (Per Week for 7 days or more)		Inclusive	\$1,463.00
VAC 2 (Ensuite Room) Day rate		Inclusive	\$135.00
Guest House (Per Night) (Single Room) (7 Days or more)		Inclusive	\$215.00
Lost Key fee		Inclusive	\$225.00
Excess Cleaning Fee (Per Hour)		Inclusive	\$275.00
After Hours Check-In / Check-Out Fee (eg Charter Flights on Weekend)			\$130.00
Late check out fee (check out after 10am on day of departure)		Inclusive	\$120.00
After hours call out fee		Inclusive	\$150.00
Airport Transfer (one way per person)		Inclusive	\$30.00
<b>NOTE:</b> The following cancellation rates apply to all Council accommodation:			
No Show - Full Amount of Booking Required			
(a) 1-7 Days Notice of Cancellation - One night's accommodation fee required			
(b) 8-14 Days Notice of Cancellation - 50% of one night's fee required			
<b>BARGE HANDLING FEES</b>			
Half Pallet at Shed per box (Pickup) (Per Delivery) (Coles Express Deliveries Exempt)		Inclusive	\$30.00
Pallet at Shed per box (Pickup) (Per Delivery)		Inclusive	\$30.00
Pallet at Shed (Pickup) - Annual Fee (Community)		Inclusive	\$750.00
Pallet at Shed (Pickup) - Annual Fee (Commercial)		Inclusive	\$1,500.00
<b>Per Pallet Delivered (Per Week)</b>			
Per Pallet Delivered (Per Week) (1 - 2 pallets)		Inclusive	\$140.00
Per Pallet Delivered (Per Week) (3 pallets or more)		Inclusive	\$130.00
<b>Other items (Per Lift)</b>			
Container 6 Foot (Pick Up or Delivered)		Inclusive	\$160.00
Container 10 Foot (Pick Up or Delivered)	S59 Local Government Regulation 2009	Inclusive	\$300.00
Container 20 Foot (Pick Up or Delivered)		Inclusive	\$500.00
Forklift Use (Per Lift)		Inclusive	\$100.00
Plant and Equipment (Other vehicles etc.) - Per Tonne		Inclusive	\$30.00
Building Materials and Large Items - Per Tonne		Inclusive	\$30.00
Fuel, Water, Road base, Gravel, etc - Per Tonne		Inclusive	\$30.00
Barge Handling Fee (Non-Food Barges) - Per Vessel		Inclusive	\$294.00
<b>PRIVATE WORKS</b>			
Labour - Tradesman - Carpentry (Commercial) (Per Hour)			\$210.00
Labour - Tradesman - Plumbing (Commercial) (Per Hour)			\$210.00
Labour - Other (Commercial) (Per Hour)			\$210.00
Cleaning/Gardening Supervisor (Per Hour)	Local Government Act 2009	Inclusive	\$200.00

Gardener (Per Hour)			\$150.00
Materials			Cost + 30%
Temporary Fencing (Per Panel) (Per Day) (Includes Footings)			\$ 5.00

Fees and Charges Description	Authority	GST	
<b>FUEL</b>			
Diesel (Per Litre)	Local Government Act 2009	Inclusive	Cost + 30%
Opal (Per Litre)	Local Government Act 2009	Inclusive	Cost + 30%
Oil (Per Litre)	Local Government Act 2009	Inclusive	Cost + 30%
Waste Oil Disposal (Per Litre)	Local Government Act 2009	Inclusive	\$0.57
<b>GAS</b>			
9kg Gas Bottle (Full)	Local Government Act 2009	Inclusive	Cost + 30%
9kg Gas Bottle (Refill)	Local Government Act 2009	Inclusive	Cost + 30%
45Kg Gas Bottle	Local Government Act 2009	Inclusive	Cost + Local Delivery & Install + 30%
45Kg Gas Bottle (Pensioner Concession)	Local Government Act 2009	Inclusive	Cost + Local Delivery & Install+ 30%
190Kg Gas Bottle	Local Government Act 2009	Inclusive	Cost + Local Delivery & Install + 30%
<b>WORKSHOP TYRE FITTING / REPAIRS</b>			
Minor Tyre Repairs - Standard Vehicle	Local Government Act 2009	Inclusive	\$120.00
Minor Tyre Repairs - Heavy Vehicle	Local Government Act 2009	Inclusive	\$360.00
Major Tyre Repairs	Local Government Act 2009	Inclusive	Labour + (Cost + 30%)
Tyre Fitting	Local Government Act 2009	Inclusive	Labour + (Cost + 30%)
<b>MATERIALS</b>			
Bedding/ Concrete Sand (Per Cubic Metre)	Local Government Act 2009	Inclusive	Labour + (Cost + 30%)
Crusher Dust (Per Cubic Metre)	Local Government Act 2009	Inclusive	Labour + (Cost + 30%)
2.2 Road Base (Per Cubic Metre)	Local Government Act 2009	Inclusive	Labour + (Cost + 30%)
Corefill Mix (Per Cubic Metre)	Local Government Act 2009	Inclusive	\$2,846.00
Pre Mix 10mm (Per Ton)	Local Government Act 2009	Inclusive	Labour + (Cost + 30%)
Pre Mix 20mm (Per Ton)	Local Government Act 2009	Inclusive	Labour + (Cost + 30%)
5mm Aggregate	Local Government Act 2009	Inclusive	Labour + (Cost + 30%)
10mm Aggregate	Local Government Act 2009	Inclusive	Labour + (Cost + 30%)
20mm Aggregate	Local Government Act 2009	Inclusive	Labour + (Cost + 30%)
25 MPA Concrete (Per Cubic metre, minimum 3m3)	Local Government Act 2009	Inclusive	Labour + (Cost + 30%)
32 MPA Concrete (Per Cubic Metre, minimum 3m3)	Local Government Act 2009	Inclusive	Labour + (Cost + 30%)

<p>40 MPA Concrete (Per Cubic Metre, minimum 3m3)</p> <p><b>*NOTE:</b> The above materials expenses, <b>except Concrete</b>, DO NOT include the cost of delivery. Cost of delivery will be charged in accordance with Councils Wet Plant Hire Rates as set out in the Schedule of Commercial and Regulatory Fees and Charges.</p>	<p>Local Government Act 2009</p>	<p>Inclusive</p>	<p>Labour + (Cost + 30%)</p>
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Fees and Charges Description	Authority	GST	
<b>WET PLANT HIRE MINIMUM 4 HOURS (INCLUDING FUEL) *Fuel surcharges may apply **Weekend surcharge rate applies</b>			
Prime Mover (Per Hour)		Inclusive	\$303.00
Tri-Trailer (Per Hour)		Inclusive	\$209.00
Smooth Drum Roller (Per Hour)		Inclusive	\$275.00
6M3 Truck (Per Hour)		Inclusive	\$186.00
8M3 Truck (Per Hour)		Inclusive	\$310.00
Backhoe (Per Hour)		Inclusive	\$316.00
Bulldozer (Per Hour)		Inclusive	\$457.00
Front End Loader/ Telehandler 3.5T+ (Per Hour)		Inclusive	\$310.00
Telehandler 2.5T (Per Hour)		Inclusive	\$272.00
Grader (Per Hour)		Inclusive	\$402.00
Excavator 20T+(Per Hour)		Inclusive	\$340.00
Excavator 8T+(Per Hour)			\$320.00
Excavator 4T(Per Hour)		Inclusive	\$310.00
Multi Tyre Roller (Per Hour)		Inclusive	\$316.00
Tilt Tray (Per Hour)		Inclusive	\$293.00
Side tipper (Per Hour)			\$380.00
Vibrating Roller (Per Hour)		Inclusive	\$332.00
Skidsteer Loader/ Forklift (Commercial Per Hour)		Inclusive	\$210.00
Skidsteer Loader/ Forklift (Community Per Hour **)		Inclusive	\$139.00
4X4 UTV (Per Hour)		Inclusive	\$112.00
4X4 UTV / Spray Unit (Per Hour)		Inclusive	\$146.00
Water Truck (Per Hour)		Inclusive	\$321.00
Boom Lift (Per Hour)		Inclusive	\$199.00
Low Loader Short Trailer (Per Hour)		Inclusive	\$302.00
Concrete Line Pump (Per Hour)		Inclusive	\$349.00
Box Tipper Trailer (Per Hour)		Inclusive	\$117.00
Tractor (Per Hour)		Inclusive	\$141.00
Tractor/ Slasher (Commercial Per Hour)		Inclusive	\$175.00
Tractor/ Slasher (Community Per Hour**)		Inclusive	\$115.00
Vibrating Plate (Per Hour)		Inclusive	\$93.00
Concrete Vibrator (Per Hour)		Inclusive	\$93.00
Water Pump (Per Hour)		Inclusive	\$82.00
Drain Cleaning Machine / Electric Eel (Per Hour)		Inclusive	\$163.00
Flex-drive Pump (Per Hour)		Inclusive	\$147.00
Sewer Jet-Rodder (Per Hour)	Local Government Act 2009	Inclusive	\$190.00
Vacuum/ Hydro Excavator (Per Hour)		Inclusive	\$331.00
Concrete Agitator (Per Hour)		Inclusive	\$275.00
Potable Batching Plant (Per m3) (additional cost on top of concrete)		Inclusive	\$31.00
Skid Steer and Attachments (Commercial per Hour)		Inclusive	\$65.00
Skid Steer and Attachments (Community per Hour**)		Inclusive	\$42.00
Furniture Trailer (Commercial Per Hour)		Inclusive	\$89.00
Furniture Trailer (Community Per Hour**)		Inclusive	\$59.00
Street Sweeper (Per Hour)		Inclusive	\$145.00

Box Trailer (Commercial Per Hour)	Inclusive	\$45.00
Box Trailer (Community Per Hour**)	Inclusive	\$30.00
Chain Saw (Per Hour)	Inclusive	\$93.00
Pole Saw (Per Hour)	Inclusive	\$93.00
Wacker Packer (Per Hour)	Inclusive	\$103.00
Cement Mixer (.19) (Per Hour)	Inclusive	\$112.00
Diamond Saw (Per Hour)	Inclusive	\$129.00
Push Mower - Community (Per Hour**)	Inclusive	\$52.00
Ride On Mower - Community (Per Hour**)	Inclusive	\$61.00
Whipper Snipper - Community (Per Hour**)	Inclusive	\$46.00
Push Mower - Commercial (Per Hour)	Inclusive	\$57.00
Ride On Mower - Commercial (Per Hour)	Inclusive	\$70.00
Whipper Snipper - Commercial (Per Hour)	Inclusive	\$49.00
Construction Water (Per KL)	Inclusive	\$7.00
Airport Bus Fees (Per Pick-Up)	Inclusive	\$14.00
Bus Fares (Including Staff & Contractors) (Per Week)	Inclusive	\$6.00
Portaloo	Inclusive	\$41.00
Portaloo Pump Out	Inclusive	\$402.00
Scaffolding - per week	Inclusive	\$690.00
Planks - per week	Inclusive	\$66.00
Trestles - per week	Inclusive	\$68.00
Edge Protection - Dry Hire per lineal metre	Inclusive	\$50 + \$180 delivery
Edge Protection - Wet Hire per lineal metre	Inclusive	P.O.A
EWP 10mtrs	Inclusive	\$274.00
Scissor Lift EWP 5mtrs	Inclusive	\$274.00
Floatage charge (pick up and return)	Inclusive	\$300.00
** Conditions may apply where a licence or ticket is required to operate certain machinery.		

Fees and Charges Description	Authority	GST	
<b>TOWN PLANNING</b>			
Note: Base + Additional = Development Application Cost			
<b>Base Application Cost</b>			
Preliminary Approval - Variation of the Planning Instrument	Planning Act 2016	Exclusive	\$5,233.00
Material Change of Use	Planning Act 2016	Exclusive	\$4,076.00
Reconfiguring a Lot	Planning Act 2016	Exclusive	\$1,739.00
+ per Lot	Planning Act 2016	Exclusive	\$294.00
Operational Works	Planning Act 2016	Exclusive	\$2,907.00
<b>Additional Application Cost</b>			
Code Assessable Development Applications* **	Planning Act 2016	Exclusive	
Impact Assessable Development Applications* **	Planning Act 2016	Exclusive	\$2,907.00
Referral Development Applications* **	Planning Act 2016	Exclusive	
<b>Other Application Cost</b>			
Pre-lodgement			\$1,277.00
Application seeking a time extension to the currency of an existing application	Planning Act 2016	Exclusive	\$0.00
Amendment or negotiated decision or cancellation of conditions of development	Planning Act 2016	Exclusive	\$5,140.00
Exemption Certificates	Planning Act 2016	Exclusive	\$1,391.00
<b>Building Applications</b>			
QLD Development Code (QDC) applications Building Plans lodgement	Building Act 1975	Exclusive	\$408.00
<b>Survey Plan Sealing Cost</b>			
Application		Exclusive	\$581.00
Inspection of compliance		Exclusive	\$4,651.00
Re-signing and dating of Survey Plan		Exclusive	\$869.00
Notation on Community Management Statement		Exclusive	\$1,739.00
<b>NOTE:</b> This fee is in addition to the charges identified above.			
<b>*NOTE:</b> Complex development applications requiring specialist professional input (i.e. professional engineering and environmental specialist input) will result in an additional charge which will be calculated <b>At Cost + 25%</b> .			
<b>**NOTE:</b> Applications that trigger Referral in accordance with the Planning Act 2016 will result in an additional charge which will be calculated <b>At Cost + 5%</b> .			
<b>NOTE:</b> Any not for profit, volunteer, charitable, community, sporting, religious organisation not in possession of a liquor license may request a reduction in fees, up to 50%.			
(a) Request for reduction in application fees must be made in writing			

(b) The request must demonstrate the eligibility of the applicant as a community, sporting or religious organisation etc.			
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Fees and Charges Description	Authority	GST	
<b>TOWN PLANNING (Continued)</b>			
<p>A formal withdrawal of an application for Material Change of Use, Reconfiguration of a Lot or Operational Works will attract the following refunds based on what stage of IDAS the application is in at the time of withdrawal:</p> <p>(a) Application Stage - 80%</p> <p>(b) Information Stage &amp; Referral Stage - 60%</p> <p>(c) Notification Stage - 40%</p> <p>(d) Decision Making Stage (Prior to assessment report being completed) 20%</p> <p><b>Refund of Application Fees - <u>No refund</u></b> will be given in the event of a refusal of an application, or if an applicant decides not to proceed after Council has decided the application.</p>			
<b>PLUMBING / WATER DRAINAGE</b>			
Search for Water or Drainage Plans (Per Hour)		Exclusive	\$230.00
Camera & Operator (Per Hour)	Plumbing & Drainage Act 2002	Exclusive	\$310.00
Sewer/ Water Location Fee (Per Hour)		Exclusive	\$355.00
Sewer/ Water Dis-Connection		Exclusive	\$355.00
<b>Lodgement of Plans for Plumbing Works</b>			
Class 1 & 10 Buildings			
Lodgement of plans for regulated plumbing & drainage work including scrutiny, inspection & final compliance certificate for Class 1 & 10 new	Plumbing & Drainage Act 2002	Exclusive	\$538.00
Additional Fixtures (Each)		Exclusive	\$61.00
<b>Commercial/Industrial/Multi-Residential - New Fixtures/Sub-</b>			
<b>meters/Testable Backflow Devices (COMM)</b>			
Assessment of assessable plumbing & drainage work for up to 5 fixtures/sub-meters/testable backflow devices	Plumbing & Drainage Act 2002	Exclusive	\$538.00
Between 6-15 fixtures/sub-meters/testable backflow devices - per item	Plumbing & Drainage Act 2002	Exclusive	\$45.00
16 or more fixtures/sub-meters/testable backflow devices - per item	Plumbing & Drainage Act 2002	Exclusive	\$30.00
<b>Inspection Fee</b>			
Inspection of compliance assessable plumbing & drainage work for up to 2 fixtures/sub-meters/testable backflow devices	Plumbing & Drainage Act 2002	Exclusive	\$299.00
Inspection of compliance assessable plumbing & drainage work for 3 fixtures/sub-meters/testable backflow devices	Plumbing & Drainage Act 2002	Exclusive	\$555.00
In excess of 3 fixtures/sub-meters/testable backflow devices - per item	Plumbing & Drainage Act 2002	Exclusive	\$60.00
<b>Plumbing Consultancy</b>			

On Site Sewerage Assessment (Per Advice)		Exclusive	\$240.00
Reinspection (Under Slab, Drainage, Water Plumbing Rough In, Plumbing and Drainage Final)	Plumbing & Drainage Act 2002	Exclusive	\$240.00
<b>Stormwater Inspection Fees</b>			
Sewer Location Fee	Plumbing & Drainage Act 2002	Exclusive	\$210.00
Clean Blocked Drains/ High Pressure Jetter (Per Hour)		Inclusive	\$320.00

Fees and Charges Description	Authority	GST	
<b>PLUMBING / WATER DRAINAGE (Continued)</b>			
<b>Water Services Connection Fee</b>			
Domestic Water Service (25mm) Excluding Road Crossing		Exclusive	\$5,869.00
Industrial Water Service (50mm) Excluding Road Crossing		Exclusive	\$8,423.00
All Industrial Water Connections' Which Exceed 50mm Diameter	Water Act 2000	Exclusive	At Cost + 20%
Water Sample Testing (Per Sample)		Exclusive	\$193.00
Thermostatic Mixing Valve Testing Fee (per valve)		Exclusive	\$158.00
Thermostatic Mixing Valve Service Fee (per valve)	Water Act 2000	Exclusive	\$185.00
Back Flow Valve Testing Fee (per valve)		Exclusive	\$158.00
Back Flow Valve Testing Service (per valve)		Exclusive	\$185.00
Mag-Flow Inspection Fee (per Meter)		Exclusive	\$185.00
Jump Up Connection 150mm		Exclusive	\$4,293.00
Jump Up Connection Greater Than 150mm as per DA			At Cost + 20%
Conditions			
Sewerage Connection Fee - 1st Pedestal	Plumbing & Drainage Act 2002	Exclusive	\$4,619.00
Sewerage Connection Fee - Each Additional Pedestal		Exclusive	\$2,174.00
Inspection Fee - Septic/Composting/Other on Site Sewerage Systems (Per Year)		Exclusive	\$212.00
Call Out Fee (Per Hour)		Exclusive	\$190.00
<b>Pumping Grease Trap/Septics</b>			
Pumping Time (Includes Tankage and Disposal via STP) (Per Hour)		Inclusive	\$799.00
Pumping Time (Includes Tankage and Disposal via Landfill) (Per Hour)	Plumbing & Drainage Act 2002	Inclusive	\$1,141.00

Cleaning Blocked Drains (High Pressure Jetting) (Per Hour)		Inclusive	\$326.00
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**7.2 DEBT POLICY**

**Author:** CHIEF FINANCIAL OFFICER

**Attachments:** Debt Policy – 3 Pages

**EXECUTIVE SUMMARY**

In accordance with s104(6) of the Local Government Act 2009 Council is required to ensure that Council's financial policies are generally reviewed and updated as necessary. The Local Government Regulation 2012 requires Council to prepare and adopt a Debt Policy for the financial year which state new borrowings planned for the current financial year and next nine financial years, and the period over which Council plans to repay existing and new borrowings in accordance with the Financial Strategy.

**BUDGET & RESOURCE IMPLICATIONS**

There are no budget or resource implications that warrant the recommendation being declined.

**BACKGROUND**

The Local Government Regulation 2012 requires Council to prepare and adopt a Debt Policy for the financial year which state new borrowings planned for the current financial year and next nine financial years, and the period over which Council plans to repay existing and new borrowings in accordance with the Financial Strategy.

**CONSULTATION**

**Internal:** Chief Executive Officer  
Chief Financial Officer  
Governance Department

**LEGAL CONSIDERATIONS**

Recommendation is in accordance with Local Government Act 2009 and Local Government Regulation 2012 requirements.

**RECOMMENDATION**

That in accordance with s192 of the Local Government Regulation 2012, adopt the Debt Policy 2025-26 as tabled.

# Debt Policy

Policy Information			
<b>Policy Name</b>	Debt Policy		
<b>Policy Number</b>	MSC-STAT-006		
<b>Type</b>	Statutory		
<b>Owner</b>	Chief Executive Officer		
<b>Responsible Officer</b>	Chief Financial Officer		
<b>Decision No.</b>		<b>Approval Date</b>	June 2026
<b>Records No.</b>		<b>Next Review Date</b>	June 2027

Document Version Control			
<b>Version</b>	<b>Date</b>	<b>Resolution No.</b>	<b>Details</b>
1		N/A	New Issue

## 1. Policy Objectives

This policy provides robust financial management principles for Council's borrowings and working capital facilities. It establishes a framework for:

- (a) New borrowings planned for the current financial year and the next nine (9) financial years.
- (b) The repayment period for existing and new borrowings.

This policy is prepared in accordance with Chapter 5, Part 4, Section 192 of the *Local Government Regulation 2012*.

## 2. Scope

This policy applies to all current and future borrowings by Council, in line with:

- *Local Government Act 2009 (Section 104(5)(c)(ii))*
- *Local Government Regulation 2012 (Section 192)*
- *Statutory Bodies Financial Arrangements Act 1982*
- *Statutory Bodies Financial Arrangements Regulation 2019*

It applies to all Councillors and Council officers.

### 3. Responsibility

The Chief Executive Officer (CEO) and Chief Financial Officer (CFO) are responsible for ensuring compliance with this policy.

### 4. Definitions

All definitions align with the *Local Government Act 2009* and the *Local Government Regulation 2012*.

### 5. Policy Statement

The *Local Government Act 2009* requires each local government to maintain and annually review a Debt Policy. This policy must be reviewed in time to align with the adoption of the annual budget.

Key principles include:

- Borrowings are permitted for long-term assets, enabling costs to be shared across current and future beneficiaries, subject to Council's ability to service debt.
- Borrowing decisions will align with the Long-Term Asset Management Plan and Long-Term Financial Plan.
- Capital projects must undergo evaluation, risk assessment, and prioritisation before borrowings are sought.
- Long-term debt will not be used to fund operating activities or recurrent expenditure.
- Working capital facilities or overdrafts may be used for short-term cash flow needs.
- Priority will be given to borrowings for infrastructure that generates a return on investment when borrowing capacity is limited.
- Debt terms will generally match the life of the asset but will not exceed 20 years.
- Council will monitor debt levels to ensure financial sustainability and minimise community financial risk.
- New borrowings must be approved as part of the annual budget process, excluding working capital and overdraft facilities.
- Future borrowings or working capital facilities require approval from the Council's administering department or Queensland Treasury, as per the *Statutory Bodies Financial Arrangements Act 1982*.
- Planned borrowings for the budget year and the next nine (9) financial years, including repayment terms, will be presented at the annual budget meeting.

### 6. Existing Borrowings

Council currently has no borrowings.

## 7. Planned Borrowings

The Council's Long-Term Financial Plan does not identify any new borrowings for the next ten (10) years.

## 8. Related Policies and Legislation

- *Local Government Act 2009*
- *Local Government Regulation 2012*
- *Statutory Bodies Financial Arrangements Act 1982*
- *Statutory Bodies Financial Arrangements Regulation 2019*

## 9. Associated Council Documents

- Adopted Budget
- Long-Term Asset Management Plan
- Long-Term Financial Plan
- Investment Policy

## 10. Review

This policy will be reviewed annually in accordance with Section 192 of the *Local Government Regulation 2012*.

**7.3 INVESTMENT POLICY**

**Author:** CHIEF FINANCIAL OFFICER

**Attachments:** Investment Policy – 6Pages

**EXECUTIVE SUMMARY**

In accordance with s106(6) of the Local Government Act 2009 Council is required to ensure the financial policies of the local government are regularly reviewed and updated as necessary. The Local Government Regulation 2012 requires Council to prepare and adopt an Investment Policy, which identifies Council's investment objectives and overall risk philosophy and the procedures for achieving the investment goals.

**BUDGET & RESOURCE IMPLICATIONS**

There are no budget or resource implications that warrant the recommendation being declined.

**BACKGROUND**

The Local Government Regulation 2012 requires Council to prepare and adopt an Investment Policy, which identifies Council's investment objectives and overall risk philosophy and the procedures for achieving the investment goals. This is reviewed annually in conjunction with the annual Budget. This is presented for endorsement by the Councillors for the following financial year (2026-27).

**CONSULTATION**

**Internal:** Chief Executive Officer  
Chief Financial Officer  
Governance Department

**LEGAL CONSIDERATIONS**

The recommendation is in accordance with requirements of the Local Government Act 2009 and Local Government Regulation 2012.

**RECOMMENDATION**

That in accordance with s191 of the Local Government Regulation 2012, adopt the Debt Policy 2026-27 as tabled.



# Investment Policy

Policy Information			
<b>Policy Name</b>	Investment Policy		
<b>Policy Number</b>	MSC-STAT-007		
<b>Type</b>	Statutory		
<b>Owner</b>	Chief Executive Officer		
<b>Responsible Officer</b>	Chief Financial Officer		
<b>Decision No.</b>		<b>Approval Date</b>	June 2026
<b>Records No.</b>		<b>Next Review Date</b>	June 2027

Document Version Control			
Version	Date	Resolution No.	Details
1		N/A	New Issue

## 1. Purpose

This policy aims to provide Council with a prudent approach to investment of surplus funds based on an assessment of market and liquidity risk within the legislative framework of the *Statutory Bodies Financial Arrangements Act 1982* and the *Local Government Act 2009*.

## 2. Scope

This policy applies to all surplus funds of Council not immediately required for financial commitments.

This policy applies to all Council officers that are responsible for transactions which may affect Council’s investment accounts.

## 3. Responsibility

The Chief Executive Officer and Chief Financial Officer are responsible for ensuring that this policy is understood and adhered to by all Council officers.



## 4. Definitions

Term	Definition
At call	An investment that can be redeemed, and the funds retrieved by the investor from the financial institution within 30 days without penalty.
Counterparty	A legal and financial term referring to the other individual or institution to an agreement or contract.
Credit risk	The risk of loss due to the failure of the counterparty of an investment to meet its financial obligations in a timely manner.
Financial institution	An authorised deposit-taking institution within the meaning of the Banking Act 1959 (Cwlth).
Interest rate risk	The risk of a change in the market value of the investment portfolio, which arises due to a change in interest rates.
Investment portfolio	A collection of short, medium, and long-term cash deposit investment accounts.
Liquidity risk	The risk that Council will have insufficient cash available to meet its working capital needs.
Transaction risk	The risk of a direct or indirect loss resulting from inadequate or failed internal processes, people, or systems.
Market average rate of return	An average interest rate corresponding to what would be achieved if an investment was made in an indexed fund with a similar risk profile.
Preservation of capital	An investment strategy with the primary goal of preventing losses in an investment’s total value. It guarantees the return of principal, at least matching inflation.
Responsible officer	Council officers responsible for activities directly related to the transfers of cash between Council’s investment accounts (e.g., Finance officers).

All other definitions are in accordance with the *Local Government Act 2009*, *Local Government Regulation 2012*, *Statutory Bodies Financial Arrangements Act 1982*, and *Statutory Bodies Financial Arrangements Regulation 2019*.



## 5. Policy Statement

- Council will invest surplus funds not immediately required for financial commitments to maximum returns on funds for the community. Analysis will be undertaken prior to any investment to identify the amount of surplus funds available for investment and the effective term of such investment.
- In accordance with the *Statutory Bodies Financial Arrangements Act 1982*, Council must use its best efforts to invest in funds:
  - (a) at the most advantageous interest rate available to it at the time of the investment for an investment of the proposed type; and
  - (b) in a way it considers most appropriate in all the circumstances
- Council will endeavour to:
  - (a) preserve capital through the effective management of the investment portfolios exposure to credit risk, interest rate risk, liquidity risk and transaction risk
  - (b) maintain sufficient liquidity of its investment portfolio to meet all reasonably anticipated cash flow requirements, as and when they fall due
  - (c) maintain an investment portfolio which is expected to achieve a market average rate of return.
- Council will ensure that appropriate records are kept and that adequate internal controls are in place to safeguard public monies

## 6. Investment Guidelines

### a) *Investment Term*

Under the *Statutory Bodies Financial Arrangements Act 1982*, all investments must be at call or for a fixed time of not more than 1 year.

### b) *Authorised Investments*

Section 44(1) of the SBFAA provides Council with the power to invest in authorised investments which include:

- a) Deposits with a financial institution.
- b) Investment arrangements accepted, guaranteed, or issued by or for the Commonwealth or a State or a financial institution.
- c) Other investment arrangements secured by investment arrangements accepted, guaranteed or issued by or for the Commonwealth or a State or a financial institution.
- d) Investment arrangements, managed or offered by QTC, prescribed under a regulation for this paragraph.
- e) An investment arrangement with a rating prescribed under a regulation for this paragraph; and
- f) Other investment arrangements prescribed under a regulation for this paragraph.



c) *Prohibited Investments*

This policy prohibits any investment carried out for speculative purposes. The following investments are prohibited:

- a) Derivative type investments (excluding floating rate notes).
- b) Principal only investments or securities that provide potentially nil or negative cash flow.
- c) Standalone securities issued that have underlying futures, options, forward contracts, and swaps of any kind.
- d) Securities issued in currencies other than Australian dollars.

d) *Portfolio Investment Parameters*

The amount invested with institutions or fund managers should not exceed the following percentage ranges of average annual funds invested. When placing investments, consideration will be given to the relationship between credit rating and interest rate. The following table shows the credit ratings and counterparty limits for Council, as a percentage of the market value of the investment portfolio:

Short Term Rating (S&P's)	Individual Counterparty Limit	Total Portfolio Limit
QTC Cash Funds	No Limit	No Limit
A1+	30%	No limit
A1	15%	50%
A2 (Financial Institutions only)	10%	30%
A3 (Financial Institutions only)	5%	10%
Unrated	Nil	Nil

e) *Maintenance of Liquidity*

Given the nature of the funds invested, no more than 30 per cent of the investment portfolio will be held in non-liquid securities and at least 20 per cent of the portfolio is to be on call or will mature within 7 days.

f) *Internal Controls*

Council is at all times to have in place appropriate controls to prevent the fraudulent use of public monies. The following controls detail the minimum that is required:

- i. A person is to be identified as the responsible officer for the investment function;
- ii. Authority to implement the Investment Policy is delegated by Council to the Chief Executive Officer in accordance with the *Local Government Act 2009*, section 257(1)(b)
- iii. Authority for the day to day management of Council's Investment portfolio is to be delegated and authorised by Chief Financial Officer,
- iv. Confirmation advices from the Financial Institution are to be recorded in Council's record management system;



- v. A person, other than the responsible officer, is to perform the bank reconciliation at the end of each month (alternatively, the reconciliation needs to be reviewed by another officer);
- vi. Investment officers shall refrain from personal activities that would conflict with the proper execution of Council's investment portfolio. This policy requires Investment officers to disclose to the Chief Executive Officer any conflict of interest that could be related to the investment portfolio.
- vii. Council is at all times to comply with the legislation applicable to the investment function within Local Government. Council will use its investment powers to earn interest revenue on its operating funds to supplement Council's other sources of revenue.
- viii. Council will maintain appropriate internal controls to prevent the fraudulent use of public monies.
- ix. The management of Council's investments is to be documented and the policy followed at all times.

Any breach of this Investment Policy is to be reported to Chief Financial Officer and, if required, rectified as soon as practicable. The Chief Financial Officer shall report any breach that needs to be rectified to Council at the next meeting.

Where Council holds an investment that is downgraded below the minimum acceptable rating level, as prescribed under regulation for the investment arrangement, Council shall within 28 days after the change becomes known to Council, either obtain the Treasurer's approval for continuing with the investment or sell the investment arrangement (including, for example, withdrawing the deposit).

#### *g) Records and Reporting*

In accordance with the *Statutory Bodies Financial Arrangements Act 1992*, Council must keep records that show it has invested in the way most appropriate in all the circumstances.

A monthly report will be provided to Council, detailing the investment portfolio and its performance, as well as any potential counterparty and other risk exposures.

For audit purposes, certificates must be obtained from the financial institution holding the funds, confirming the amounts of investment held on Council's behalf at 30 June each year

## **7. Related Policies and Legislation**

- *Local Government Act 2009*
- *Local Government Regulation 2012*
- *Statutory Bodies Financial Arrangements Act 1982*

## **8. Planned Borrowings**

Council's long-term financial plan does not identify any further borrowings for the next ten years.

## **9. Associated Council Documents**

- Adopted Budget
- Long Term Asset Management Plan
- Long Term Financial Plan
- Debt Policy



## 10. Review

This policy is to be reviewed in line with the Corporate Policy Framework and referenced as part of the annual budget process.

<b>7.4 STATEMENT OF ESTIMATED FINANCIAL POSITION 2025-26</b>
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**Author:** CHIEF FINANCIAL OFFICER

**Attachments:** Nil

### EXECUTIVE SUMMARY

In accordance with s205 of the Local Government Regulation 2012 Council is required to present an Estimated Statement of Financial Position to the annual budget meeting for the previous financial year.

### BUDGET & RESOURCE IMPLICATIONS

There are no budget or resource implications that warrant the recommendation being declined.

### BACKGROUND

Throughout the financial year, Council receives a monthly financial report, showing Council's progress against its annual budget. This report provides a forecast of the expected actuals against budget and the anticipated financial results for the current financial year.

The following table details the net operating result from the budget and the now forecasted position:

### LEGAL CONSIDERATIONS

	Estimated Position June 2026	Budget 2025-26
Operating Revenue	\$26.06m	\$36.06m
Operating Expenses including Depreciation	\$33.91m	\$33.05m
<b>Operating Surplus/ (Loss)</b>	<b>-\$7.85m</b>	<b>\$3.00m</b>
Capital Revenue	\$8.15m	\$13.83m
<b>Net Surplus/ (Loss)</b>	<b>\$0.3m</b>	<b>\$16.83m</b>

### CONSULTATION

**Internal:** Chief Executive Officer  
Chief Financial Officer

### RECOMMENDATION

That in accordance with Section 205 of the Local Government Regulations 2012, the Statement of Estimated Financial Position 2025-26 be received and the contents noted.

<b>7.5 BUDGET 2026-27 and RATES and CHARGES</b>
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<b>Author:</b>	<b>CHIEF FINANCIAL OFFICER</b>
<b>Attachments:</b>	<b>Statement of Comprehensive Income – 1 Page</b> <b>Statement of Financial Position – 1 Page</b> <b>Statement of Cash Flow – 1 Page</b> <b>Statement of Change in Equity – 1 Page</b> <b>Long Term Financial Forecast – 1 Page</b> <b>Revenue Statement – 2 Pages</b> <b>Revenue Policy – 3 Pages</b> <b>Statement of Financial Sustainability – 1 Page</b>

**EXECUTIVE SUMMARY**

The Local Government Regulation 2012 and Local Government Act 2009 impose legislative provisions on Council in relation to the requirements of items requiring adoption for the 2026-27 Financial Year.

Council must decide by resolution at an annual budget meeting, a budgeted income statement, a financial position statement, cash flow and changes in equity statements, as well as disclosing long term financial forecasts for the 10 forward year, financially sustainability measures (ratios) and value of change in rates and utility changes from year to year.

**BUDGET & RESOURCE IMPLICATIONS**

There are no budget or resource implications that warrant the recommendation being declined.

**BACKGROUND**

The 2026-27 Budget preparation included an external review of the 2026-27 Budget documents by appropriate subject matter experts. The above Recommendation captures Council's intent regarding the budget for the 2026-27 financial year, long term financial forecast, measures of financial sustainability and the Revenue Statement correctly and in accordance with legislation.

**CONSULTATION**

**Internal:** Chief Executive Officer  
 Chief Financial Officer  
 Executive Management Team

**RECOMMENDATION**

Pursuant to sections 169 and 170 of the Local Government Regulation 2012, Council's budget for the 2026-27 financial year be adopted as tabled, incorporating:

- o The Statement of Comprehensive Income.
- o The Statement of Financial Position.
- o The Statement of Cash Flow
- o The Statement of Change in Equity.

- o The Long-Term Financial Forecast.
- o The Revenue Statement.
- o The Revenue Policy
- o The relevant measures of financial sustainability.
- o The total value of the change, expressed as a percentage, in the rates utility charges levied for the financial year compared with the rates and utility charges levied in the previous budget, 4.5%.



## MORNINGTON SHIRE COUNCIL

### Statement of Comprehensive Income

	Budget 2026/27 \$'000s	Forecast 2027/28 \$'000s	Forecast 2028/29 \$'000s
<b>Income</b>			
Revenue			
Recurrent revenue			
Levies and charges	3,905	4,062	4,224
Fees and charges	5,851	6,085	6,328
Sales revenue	7,362	7,657	7,963
Grants, subsidies, contributions and donations	8,041	8,363	8,697
<b>Total recurrent revenue</b>	<b>25,160</b>	<b>26,166</b>	<b>27,213</b>
Rental income	840	874	909
Interest revenue	650	673	696
Other income	-	-	-
<b>Total Operating Revenue</b>	<b>26,650</b>	<b>27,713</b>	<b>28,818</b>
<b>Capital income</b>			
Grants, subsidies, contributions and donations	18,422	18,434	14,404
Capital income	-	-	-
<b>Total capital income</b>	<b>18,422</b>	<b>18,434</b>	<b>14,404</b>
<b>Total income</b>	<b>45,072</b>	<b>46,147</b>	<b>43,222</b>
<b>Expenses</b>			
Employee benefits	13,854	14,339	14,840
Materials and services	7,578	7,881	8,197
Finance costs	61	63	65
Depreciation	6,197	6,445	6,703
<b>Total recurrent expenses</b>	<b>27,690</b>	<b>28,728</b>	<b>29,805</b>
Capital expenses	-	-	-
<b>Total expenses</b>	<b>27,690</b>	<b>28,728</b>	<b>29,805</b>
<b>Net result</b>	<b>17,382</b>	<b>17,419</b>	<b>13,417</b>
<b>Other comprehensive income</b>			
Items that will not be reclassified to net result	-	-	-
Movement in asset revaluation surplus	8,939	7,581	10,614
<b>Total other comprehensive income for the year</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income for the year</b>	<b>26,320</b>	<b>25,000</b>	<b>24,031</b>

Income	26,650	27,713	28,818
Expenses inc Depreciation	(27,690)	(28,728)	(29,805)
<b>Net Operating Result (Gain/ Loss)</b>	<b>(1,040)</b>	<b>(1,015)</b>	<b>(987)</b>


**Statement of Financial Position**

	<b>Budget 2026/27 \$'000s</b>	<b>Forecast 2027/28 \$'000s</b>	<b>Forecast 2028/29 \$'000s</b>
<b>Current assets</b>			
Cash and cash equivalents	14,637	16,066	17,782
Receivables	1,000	1,000	1,000
Inventories	1,500	1,000	1,000
Contract assets	650		
Lease receivable	286	286	286
<b>Total current assets</b>	<b>18,073</b>	<b>18,353</b>	<b>20,069</b>
<b>Non-current assets</b>			
Lease receivable	5,947	5,947	5,947
Property, plant and equipment	234,593	259,708	283,814
<b>Total non-current assets</b>	<b>240,540</b>	<b>265,655</b>	<b>289,761</b>
<b>Total assets</b>	<b>258,613</b>	<b>284,008</b>	<b>309,830</b>
<b>Current liabilities</b>			
Payables	1,587	1,587	1,587
Contract liabilities	12,615	13,066	14,782
Provisions	129		
<b>Total current liabilities</b>	<b>14,331</b>	<b>14,654</b>	<b>16,370</b>
<b>Non-current liabilities</b>			
Provisions	1,794	1,866	1,940
<b>Total non-current liabilities</b>	<b>1,794</b>	<b>1,866</b>	<b>1,940</b>
<b>Total liabilities</b>	<b>16,125</b>	<b>16,520</b>	<b>18,310</b>
<b>Net community assets</b>	<b>242,488</b>	<b>267,488</b>	<b>291,520</b>
<b>Community equity</b>			
Asset revaluation surplus	189,519	197,100	207,714
Retained surplus	52,969	70,388	83,805
<b>Total community equity</b>	<b>242,488</b>	<b>267,488</b>	<b>291,519</b>



### Statement of Cashflow

	<b>Budget 2026/27 \$'000s</b>	<b>Forecast 2027/28 \$'000s</b>	<b>Forecast 2028/29 \$'000s</b>
<b>Cashflows from Operating Activities</b>			
Receipts from Customers	17,959	18,677	19,424
Payments to Suppliers and Employees	(24,021)	(24,283)	(25,102)
Interest Received	650	673	696
Non Capital Grants and Contributions	8,041	8,363	8,697
<b>Net cash inflow from Operating Activities</b>	<b>2,629</b>	<b>3,430</b>	<b>3,716</b>
<b>Cashflows from Investing Activities</b>			
Payments for Property, Plant and Equipment	(18,717)	(20,434)	(16,404)
Grants, subsidies, contributions and donations	18,422	18,434	14,404
<b>Net cash inflow from Investing Activities</b>	<b>(295)</b>	<b>(2,000)</b>	<b>(2,000)</b>
Opening cash and cash equivalents	1,852	4,187	5,616
Closing cash and cash equivalents	4,187	5,616	7,332
<b>Net increase (decrease) in cash and cash equivalents held</b>	<b>2,334</b>	<b>1,430</b>	<b>1,716</b>


**Statement of Change in Equity**

	Budget 2026/27 \$'000s	Forecast 2027/28 \$'000s	Forecast 2028/29 \$'000s
<b>Budget 2026/27</b>			
<b>Asset Revaluation Surplus</b>			
Opening Balance	180,495	189,519	197,100
Net result			
Increase/(Decrease) in Asset Revaluation Surplus	9,025	7,581	10,614
Closing Balance	189,519	197,100	207,714
<b>Retained Surplus</b>			
Opening Balance	35,587	52,969	70,388
Net result	17,382	17,419	13,417
Closing balance	52,969	70,388	83,805
<b>Total</b>			
Opening Balance	216,082	242,488	267,488
Net Result	17,382	17,419	13,417
Increase/(Decrease) in Asset Revaluation Surplus	9,025	7,581	10,614
<b>Closing Balance</b>	<b>242,488</b>	<b>267,488</b>	<b>291,519</b>



Long Term Financial Forecast

	Estimated actual 2025-26	Budget 2026-27	Forecast 2027-28	Forecast 2028-29	Forecast 2029-30	Forecast 2030-31	Forecast 2031-32	Forecast 2032-33	Forecast 2033-34	Forecast 2034-35	Forecast 2036-37
<b>Income &amp; Expenditure</b>	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating Income</b>	26,062,117	26,649,792	27,712,534	28,817,671	29,970,378	31,319,045	32,571,807	33,874,679	35,229,667	36,638,853	38,104,407
<b>Operating Expenditure</b>											
Employee costs	-15,912,537	-13,853,732	-14,338,613	-14,840,464	-15,359,880	-15,897,476	-16,453,888	-17,029,774	-17,625,816	-18,242,720	-18,881,215
Materials & Services	-12,711,364	-7,578,248	-7,881,377	-8,196,633	-8,606,464	-9,036,787	-9,488,627	-9,963,058	-10,461,211	-10,984,272	-11,533,485
Finance Costs	-59,177	-60,540	-62,659	-64,852	-67,122	-69,471	-71,903	-74,419	-77,024	-79,720	-82,510
Depreciation	-5,229,283	-6,197,446	-6,445,344	-6,703,158	-7,038,316	-7,390,232	-7,759,743	-8,147,731	-8,555,117	-8,982,873	-9,432,017
<b>Total Operating Expenditure</b>	-33,912,362	-27,689,966	-28,727,993	-29,805,107	-31,071,782	-32,393,966	-33,774,160	-35,214,982	-36,719,168	-38,289,584	-39,929,226
Operating Surplus/Deficit	-7,850,245	-1,040,174	-1,015,459	-987,435	-1,101,404	-1,074,921	-1,202,353	-1,340,302	-1,489,501	-1,650,730	-1,824,819
Capital Grants & Subsidies	8,137,778	18,421,764	18,434,449	14,404,440	12,000,000	12,000,000	12,000,000	15,000,000	12,000,000	12,000,000	12,000,000
Capital Income/Expenses	12,893	0	0	0	0	0	0	0	0	0	0
<b>Net Result</b>	<b>300,426</b>	<b>17,381,590</b>	<b>17,418,990</b>	<b>13,417,005</b>	<b>10,898,596</b>	<b>10,925,079</b>	<b>10,797,647</b>	<b>13,659,698</b>	<b>10,510,499</b>	<b>10,349,270</b>	<b>10,175,181</b>
Movement in Asset Revaluation Reserve	8,594,986	8,938,786	7,580,778	10,614,000	0	0	0	0	0	0	0
<b>Total Comprehensive Income</b>	<b>8,895,412</b>	<b>26,320,376</b>	<b>24,999,767</b>	<b>24,031,005</b>	<b>10,898,596</b>	<b>10,925,079</b>	<b>10,797,647</b>	<b>13,659,698</b>	<b>10,510,499</b>	<b>10,349,270</b>	<b>10,175,181</b>
<b>Cash Flow</b>											
Operating Revenue	26,062,117	26,649,792	27,712,534	28,817,671	29,970,378	31,319,045	32,571,807	33,874,679	35,229,667	36,638,853	38,104,407
Capital Revenue	8,137,778	18,421,764	18,434,449	14,404,440	12,000,000	12,000,000	12,000,000	15,000,000	12,000,000	12,000,000	12,000,000
Proceeds from Sale of Assets											
Operating Expenditure excluding depreciation	-28,683,079	-24,020,577	-24,282,649	-25,101,949	-26,033,466	-27,003,735	-28,014,417	-29,067,251	-30,164,051	-31,306,711	-32,497,210
Capital Expenditure		-18,716,588	-20,434,449	-16,404,440	-15,000,000	-15,000,000	-15,000,000	-18,000,000	-15,000,000	-15,000,000	-15,000,000
Bank Increase/Decrease	5,516,816	2,334,392	1,429,885	1,715,723	936,912	1,315,311	1,557,390	1,807,428	2,065,616	2,332,143	2,607,198
<b>Bank Balance at End of Year</b>	<b>24,032,808</b>	<b>14,636,591</b>	<b>16,066,476</b>	<b>17,782,199</b>	<b>18,719,111</b>	<b>20,034,422</b>	<b>21,591,812</b>	<b>23,399,240</b>	<b>25,464,856</b>	<b>27,796,998</b>	<b>30,404,196</b>
<b>Financial Position</b>											
Assets	235,181,187	258,613,042	284,008,031	309,830,036	318,728,632	327,653,711	336,451,358	348,111,056	356,621,555	364,970,824	373,146,005
Liabilities	27,411,121	16,124,861	16,519,575	18,309,929	3,605,346	3,463,057	3,463,057	3,463,057	3,463,057	3,463,057	3,463,057
Equity	207,770,066	242,488,180	267,488,456	291,520,107	315,123,286	324,190,654	332,988,301	344,647,999	353,158,498	361,507,767	369,682,948



# Revenue Statement

## 2026 2027 Financial Year

Policy Information			
<b>Policy Name</b>	Revenue Statement 2026 2027 Financial Year		
<b>Policy Number</b>	MSC-STAT-020		
<b>Type</b>	Statutory		
<b>Owner</b>	Chief Executive Officer (CEO)		
<b>Responsible Officer</b>	Chief Financial Officer (CFO)		
<b>Decision No.</b>		<b>Approval Date</b>	
<b>Records No.</b>		<b>Next Review Date</b>	

Document Version Control			
Version	Date	Resolution No.	Details
1		N/A	New Issue

### 1. Purpose

The Revenue Statement details:

1. **Differential General Rates** (if applicable):
  - Rating categories and descriptions for rateable land.
  - Summary of terms for special rates or charges for joint government activities.
2. **Cost-Recovery Fees:**
  - Criteria for determining cost-recovery fees.
3. **Business Activity Charges:**
  - Criteria for determining charges for goods and services provided on a commercial basis.
4. **Revenue Measures:**
  - Explanation of rates, charges, and concessions.
  - Confirmation of whether Council has resolved to limit rate increases.

### 2. Scope

This Revenue Statement is prepared in accordance with Section 104(5)(a)(iv) of the *Local Government Act 2009* and Sections 169(2)(b) and 172 of the *Local Government Regulation 2012*. It outlines the revenue measures adopted by Council to support the 2026/2027 Budget.



### 3. Rates and Charges

Council raises revenue to maintain infrastructure and deliver services to the community. Fees and charges are determined annually at the budget meeting and take effect from 1 July. For 2026/2027, Council anticipates a marginal increase in operating capability to meet community expectations.

- **General Rates:** Not applicable to Mornington Shire Council.
- **Utility Charges:** Levied under Section 99 of the *Local Government Regulation 2012*:
  - **Sewerage:** \$1,973 per pedestal per year.
  - **Water:** \$4,627 per unit per year, plus \$3 per kilolitre for water usage.
  - **Waste Collection:** \$2,337 per bin per year.
- **Separate Use Charge:** \$12,216 per commercial property per year, reflecting the benefit of infrastructure and services provided to commercial properties.
- **\*Trustees Base Commercial Use Charge** \$12,216 per commercial property per year, reflecting the benefit of infrastructure and services provided to commercial properties.

\*Included in base rent for all new leases

### 4. Fees and Charges

Council's Fees and Charges Register includes:

- **Regulatory Fees:** Set in accordance with legislation to recover costs.
- **Cost-Recovery Fees:** Determined under Section 97(4) of the *Local Government Act 2009* and limited to the actual cost of providing the service.
- **Business Activity Fees:** Commercially set fees, subject to GST, with profits reinvested to subsidise other community services.

### 5. Relevant Legislation

1. *Local Government Act 2009*
2. *Local Government Regulation 2012*

### 6. Associated Council Documents

- Adopted Budget
- Revenue Policy
- Fees and Charges Register



# Revenue Policy

## Financial Year 2026 2027

Policy Information			
<b>Policy Name</b>	Revenue Policy Financial Year 2026 2027		
<b>Policy Number</b>	MSC-STAT-021		
<b>Type</b>	Statutory		
<b>Owner</b>	Chief Executive Officer (CEO)		
<b>Responsible Officer</b>	Chief Financial Officer (CFO)		
<b>Decision No.</b>		<b>Approval Date</b>	
<b>Records No.</b>		<b>Next Review Date</b>	

Document Version Control			
Version	Date	Resolution No.	Details
1		N/A	New Issue

### 1. Purpose

This policy is established in accordance with Section 104(5)(c)(iii) of the *Local Government Act 2009* and Section 193 of the *Local Government Regulation 2012*. It outlines the principles to be applied by Council during the 2026-2027 financial year in relation to:

- a) The levying of rates and charges;
- b) The granting of concessions for rates and charges;
- c) The recovery of unpaid rates and charges;
- d) The setting of cost-recovery fees and associated methods;
- e) The purpose of concessions; and
- f) The extent to which physical and social infrastructure costs for new developments are to be funded by development charges.

### 2. Scope

This policy applies to revenue raised through rates, utility charges, and fees. It governs the levying, recovery, and concessions for rates and utility charges, as well as the setting of regulatory and commercial fees and charges.

### 3. Responsibility

Councillors, the Chief Executive Officer, and the Chief Financial Officer are responsible for ensuring this policy is understood and adhered to by all Council officers.



## 4. Definitions

All terms used in this policy are defined in accordance with the *Local Government Act 2009* and the *Local Government Regulation 2012*.

## 5. Policy Statement

### Principles for Setting Cost-Recovery Fees

Council applies full cost recovery to water, sewerage, and waste utility charges, including a return on capital for assets used in service delivery, where permissible under the *Local Government Act 2009*. Cost-recovery fees are also set for other services as appropriate.

- Subsidies may be provided from other revenue sources, such as general rates, where it is deemed to be in the community's interest.
- Charges will reflect the full cost of service provision to promote efficiency in service delivery and usage.

### Levying of Rates and Charges

In accordance with Chapter 4, Part 9 of the *Local Government Regulation 2012*, Council will issue notices for charges as follows:

- **Annual Charges:** Issued for the financial year following the adoption of the budget.
- **Supplementary Charges:** Issued for properties with new service connections.
- Charges will be adjusted to reflect the period of land occupancy.
- Notices will include the issue date, payment due date, and, if applicable, discount terms and deadlines.

### Recovery of Unpaid Rates and Charges

Council requires payment of charges within the specified period and will pursue outstanding amounts diligently while considering financial hardship.

- Payment plans and various recovery options, including legal action, are available.
- Council will ensure transparency in its processes and provide clear communication regarding obligations and recovery procedures.

### Rebates and Concessions

In accordance with Chapter 4, Part 10 of the *Local Government Regulation 2012*, Council will apply the following principles when granting concessions:

- **Equity:** Recognising varying capacities to pay within the community.
- **Consistency:** Ensuring fair treatment of organisations with similar circumstances.
- **Transparency:** Clearly outlining the requirements for receiving concessions.
- **Flexibility:** To allow Council to respond to local economic issues



Council may grant concessions on a case-by-case basis if it is satisfied that any one or more of the other criteria in s120 (1) of the Local Government Regulation 2012 (Qld) have been met.

## **6. Relevant Legislation**

1. *Local Government Act 2009*
2. *Local Government Regulation 2012*

## **7. Associated Council Documents**

- Adopted Budget
- Revenue Statement
- Fees and Charges Register
- Long-Term Financial Plan
- Debt Recovery Policy



Statement of Financial Sustainability

Description	Target	2025/26 Estimated	Budget 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Forecast 2035/36	
Operating Surplus Ratio	Operating result divided by Operating Income	Contextual	-30.12%	-3.90%	-3.66%	-3.43%	-3.67%	-3.43%	-3.69%	-3.96%	-4.23%	-4.51%	-4.79%
Operating Cash Ratio	Operating result, less Finance and Depreciation >0%		-10%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
Asset Sustainability Ratio	Capital Expenditure divide by Depreciation	> 90%	0%	302%	317%	245%	213%	203%	193%	221%	175%	167%	159%
Leverage Ratio	Debt recovery ability	0-3 times	0	0	0	0	0	0	0	0	0	0	0
Council- Controlled Revenue	Council income divided by Operating income	Contextual	65%	67%	67%	54%	54%	54%	54%	54%	54%	54%	54%
Unrestricted Cash Expense Cover Ratio	Council funds held to pay for the unexpected	> 4 months	0.84	0.61	0.66	0.71	0.72	0.74	0.77	0.81	0.84	0.89	0.94

**7.6 SEWERAGE UTILITY CHARGES**

**Author:** CHIEF FINANCIAL OFFICER

**Attachments:** Nil

**EXECUTIVE SUMMARY**

The Local Government Regulation 2012 (the Regulation) and Local Government Act 2009 (the Act) impose legislative provisions on Council in relation to the requirements of items requiring adoption for the 2026-27 Financial Year. Council may make and levy sewerage utility charges for the supply of sewerage services in accordance with Section 94 of the Act and Section 99 of the Regulations.

**BUDGET & RESOURCE IMPLICATIONS**

There are no budget or resource implications that warrant the recommendation being declined.

**BACKGROUND**

The Local Government Regulation 2012 and Local Government Act 2009 impose legislative provisions on Council in relation to the requirements of items requiring adoption for the 2026-27 Financial Year. Council may make and levy sewerage utility charges for the supply of sewerage services in accordance with Section 94 of the Act and Section 99 of the Regulation. These charges are reviewed annually as part of the Budget process.

**CONSULTATION**

**Internal:** Chief Executive Officer  
Chief Financial Officer  
Executive Leadership Team

**LEGAL CONSIDERATIONS**

The recommendation is in accordance with the requirements of the Local Government Act 2019 and Local Government Regulation 2012.

**RECOMMENDATION**

1. In accordance with Section 94 of the Local Government Act 2009 and Section 99 of the Local Government Regulation 2012, make and levy sewerage utility charges, for the supply of sewerage services by the Council as per the Revenue Statement is **\$1,973.00 per pedestal per year**.
2. That Council Applies the above levied sewerage utility charges be in accordance with the further detail provided in Council's adopted Revenue Statement 2026-27.

**7.7 WASTE COLLECTION CHARGES 2026-27**

**Author:** CHIEF FINANCIAL OFFICER

**Attachments:** Nil

**EXECUTIVE SUMMARY**

The Local Government Regulation 2012 and Local Government Act 2009 impose legislative provisions on Council in relation to the requirements of items requiring adoption for the 2026-27 Financial Year. Council may make and levy waste collection utility charges for the supply of waste collection services in accordance with s94 of the Act and s99 of the Regulation.

**BUDGET & RESOURCE IMPLICATIONS**

There are no budget or resource implications that warrant the recommendation being declined.

**BACKGROUND**

These charges are reviewed annually as part of the Budget process.

**CONSULTATION**

**Internal:** Chief Executive Officer  
Chief Financial Officer  
Executive Leadership Team

**LEGAL CONSIDERATIONS**

The recommendation is in accordance with the requirements of the *Local Government Act 2019* and *Local Government Regulation 2012*.

**RECOMMENDATION**

1. In accordance with s94 of the Local Government Act 2009 and s99 of the Local Government Regulation 2012, make and levy waste collection utility charges, for the supply of waste collection services by the Council as per the Revenue Statement at **\$2,337 per bin**.
2. That Council applies the above levied waste management charges in accordance with the further detail provided in Council's adopted Revenue Statement 2026-27.

**7.8 WATER CHARGES 2026-27**

**Author:** CHIEF FINANCIAL OFFICER

**Attachments:** Nil

**EXECUTIVE SUMMARY**

The Local Government Regulation 2012 (the Regulation) and Local Government Act 2009 (the Act) impose legislative provisions on Council in relation to the requirements of items requiring adoption for the 2026-27 Financial Year. Council may make and levy water utility charges for the supply of water services by Council for the financial year in accordance with Section 94 of the Act and Section 99 of the Regulation.

**BUDGET & RESOURCE IMPLICATIONS**

There are no budget or resource implications that warrant the recommendation being declined.

**BACKGROUND**

The Local Government Regulation 2012 and Local Government Act 2009 impose legislative provisions on Council in relation to the requirements of items requiring adoption for the 2026-27 Financial Year. Council may make and levy water utility charges for the supply of water services by Council for the financial year in accordance with Section 94 of the Act and Section 99 of the Regulations. These charges are reviewed annually.

**CONSULTATION**

**Internal:** Chief Executive Officer  
Chief Financial Officer  
Executive Leadership Team

**LEGAL CONSIDERATIONS**

The recommendation is in accordance with the requirements of the Local Government Act 2019 and Local Government Regulation 2012.

**RECOMMENDATION**

That Council:

1. In accordance with Section 94 of the Local Government Act 2009 and Section 99 of the Local Government Regulation 2012, Council make and levy water utility charges, for the supply of water services by the Council at **\$4,627 per unit**.
2. In addition to the utility charge, a separate water usage charge will also be levied to recover the cost of treating water and will cover water consumption charges. For the 2025/26 financial year, the water consumption charge is **\$3.00 per KL**.
3. Applies the above levied water utility charges in accordance with the further detail provided in Council's adopted Revenue Statement 2026-27.

**7.9 SEPARATE CHARGES 2026-27**

**Author:** CHIEF FINANCIAL OFFICER

**Attachments:** Nil

**EXECUTIVE SUMMARY**

The Local Government Regulation 2012 (the Regulation) and Local Government Act 2009 (the Act) impose legislative provisions on Council in relation to the requirements of items requiring adoption for the 2026-27 Financial Year. Council may make and levy separate charge for the supply of infrastructure that benefits commercial properties in accordance with Section 94 of the Act and Section 94 of the Regulations.

**BUDGET & RESOURCE IMPLICATIONS**

There are no budget or resource implications that warrant the recommendation being declined.

**BACKGROUND**

The Local Government Regulation 2012 and Local Government Act 2009 impose legislative provisions on Council in relation to the requirements of items requiring adoption for the 2026-27 Financial Year. Council may make and levy separate charges for the supply of sewerage services in accordance with Section 94 of the Act and Section 94 of the Regulation. These charges are reviewed annually as part of the Budget process.

**CONSULTATION**

**Internal:** Chief Executive Officer  
Chief Financial Officer  
Executive Leadership Team

**LEGAL CONSIDERATIONS**

The recommendation is in accordance with the requirements of the *Local Government Act 2019* and *Local Government Regulation 2012*.

**RECOMMENDATION**

That Council:

1. In accordance with Section 94 of the Local Government Act 2009 and Section 94 of the Local Government Regulation 2012, make and levy a separate charge for each leased or occupied commercial property (including vacant land) by the Council as per the Revenue Statement and at **\$12,216 per property per year**.
2. Applies the above levied separate charge be in accordance with the further detail provided in Council's adopted Revenue Statement 2026-27.

**7.10 LEVY and PAYMENTS 2026-27**

**Author:** CHIEF FINANCIAL OFFICER

**Attachments:** Nil

**EXECUTIVE SUMMARY**

The Local Government Regulation 2012 (the Regulation) and Local Government Act 2009(the Act) impose legislative provisions on Council in relation to the requirements of items requiring adoption for the 2026-27 Financial Year. Council may levy rates and charges for the financial year in accordance with Section 107 of the Regulation.

**BUDGET & RESOURCE IMPLICATIONS**

There are no budget or resource implications that warrant the recommendation being declined.

**BACKGROUND**

The recommendation captures Council's intent regarding the levy and payment of Rates and Charges correctly and in accordance with the applicable legislation.

**RECOMMENDATION**

That Council adopt levy and payments as per below:

1. In accordance with Section 107 of the Local Government Regulation 2012, Council's rates and charges be levied:
  - o For the year 1 July 2026 – 30 June 2027 the levies will be rated and charged in August 2026
2. In accordance with Section 118 of the Local Government Regulation 2012, that Council's rates and charges be paid within 30 days after the date of issue of the rate notice.

**7.11 INTEREST 2026-27**

**Author:** CHIEF FINANCIAL OFFICER

**Attachments:** Nil

**EXECUTIVE SUMMARY**

The Local Government Regulation 2012 (the Regulation) and Local Government Act 2009 (the Act) impose legislative provisions on Council in relation to the requirements of items requiring adoption for the 2026-27 Financial Year. Council may charge interest on all overdue rates and charges in accordance with Section 133 of the Regulation.

**BUDGET & RESOURCE IMPLICATIONS**

There are no budget or resource implications that warrant the recommendation being declined.

**BACKGROUND**

Under Section 133 of the Local Government Regulation 2012, Council can impose interest on any rates and charges that are outstanding. The maximum rate of interest is provided by the Department of Local Government, Water and Volunteers annually. Mornington Shire Council has elected to apply the maximum rate which for the 2026-27 financial year is **12.19%**.

**CONSULTATION**

**Internal:** Chief Executive Officer  
Chief Financial Officer

**External:** Department of Local Government, Water and Volunteers

**LEGAL CONSIDERATIONS**

The recommendation is in accordance with the requirements of the Local Government Act 2019 and Local Government Regulation 2012.

**RECOMMENDATION**

That Council: In accordance with Section 133 of the *Local Government Regulation 2012* daily compound interest on outstanding rates and charges be charged at a rate of **12.19% per annum**.

**8 CONFIDENTIAL REPORTS**

Nil.

**9 CLOSURE**