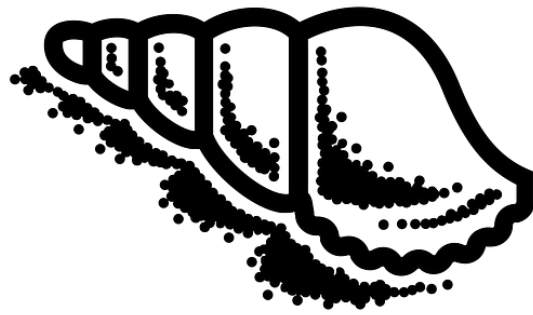




**Mornington
Peninsula Shire**

**MORNINGTON PENINSULA CEMETERY TRUST
MEETING**

TUESDAY, 16 JUNE 2026

1:00 PM

**MUNICIPAL OFFICES
BESGROVE STREET, ROSEBUD**

MORNINGTON PENINSULA CEMETERY TRUST

TRUST MEMBERS

Cr Stephen Batty

Cr Paul Pingiaro

Ms Chelsea Wilson, Team Leader – Governance Services (Executive Officer)

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1 PROCEDURAL MATTERS

1.1 Apologies

1.2 Disclosure of Conflicts of Interest Pursuant to Sections 126 – 131 of the *Local Government Act 2020*

1.3 Confirmation of Minutes

RECOMMENDATION

That the Minutes of the previous Mornington Peninsula Cemetery Trust held on 17 March 2026, be confirmed.

2 MANAGEMENT REPORTS

2.1 Financial Report for the Quarter Ending 31 March 2026

Issued By	Financial Controller
Authorised By	Financial Controller
Document ID	A14049497
Briefing Note Number	Not applicable
Attachment(s)	1. Financial Report for the Quarter Ended 31 March 2026 ⇒

EXECUTIVE SUMMARY

The purpose of this report is to present the financial report for the period ending 31 March 2026 (Attachment 1) for the Mornington Peninsula Cemetery Trust.

RECOMMENDATION

That the financial report for the Mornington Peninsula Cemetery Trust for the quarter ended 31 March 2026 be received and noted as at Attachment 1.

DISCUSSION

Income Statement

The actual Year to Date (YTD) March 2026 operating result discloses a \$13,966 surplus, which is a favourable variance of \$64,950 against budget.

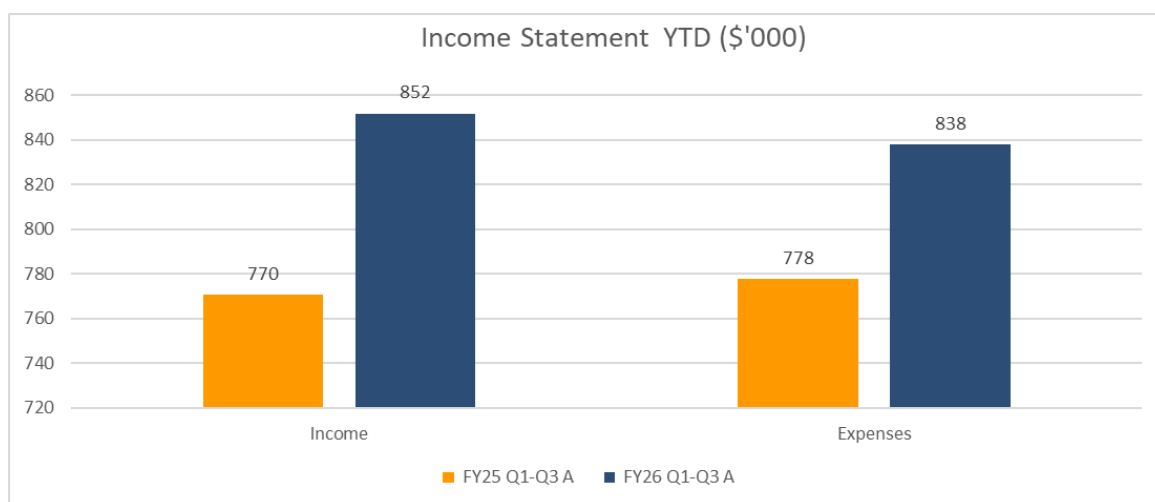
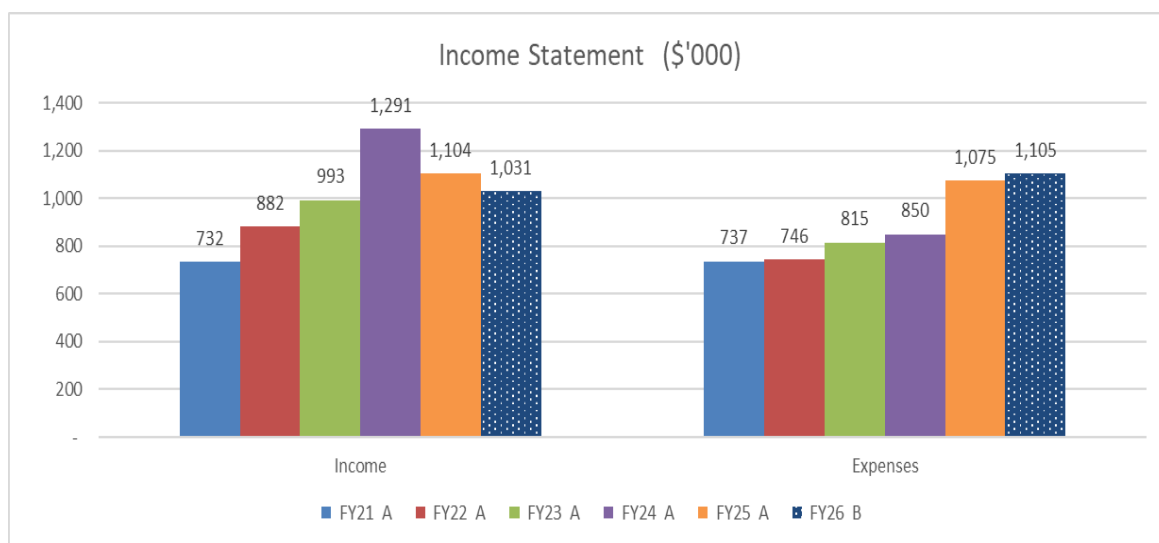
The main features of the operating performance are:

- Total income received from user charges ended the quarter \$78,479 favourable to budget (Note 1, Attachment 1).
- Land and Burial fees are tracking \$31,174 above budget. The Quarter 2 reforecast assumed a decline in activity that has not materialised, with revenue continuing at a steadier pace than anticipated particularly with February's performance. As a result, year-to-date performance has exceeded the more conservative budget assumptions.
- Plaques and monuments fees are tracking above budget by \$18,372.

2.1 (Cont.)

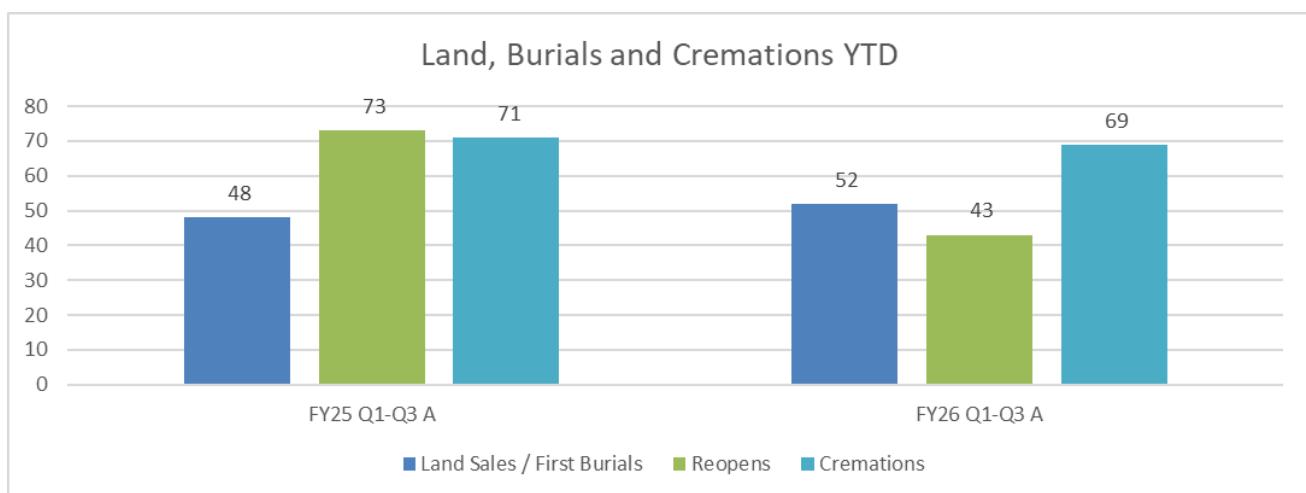
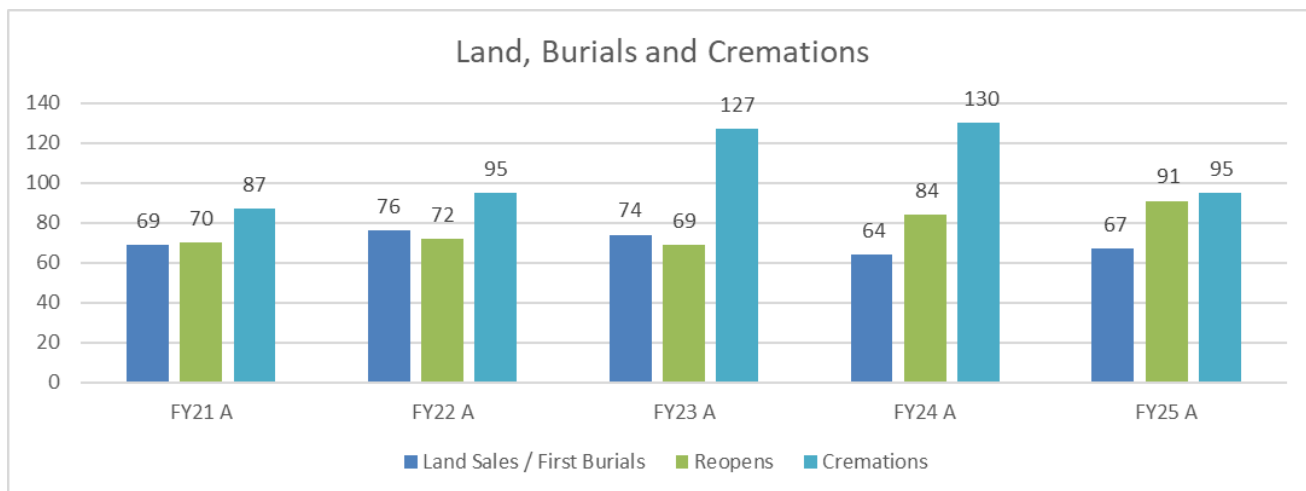
- Cremation sites and interment fees are aligned with budget as the industry continues to see a shift from burials to cremations.
- Memorial walls and garden – maintenance perpetuity fees are tracking \$20,623 favourable to budget.
- Total expenditure is tracking (\$13,529) unfavourable to budget. A reduction in essential works and lower salary costs than budgeted has offset the increase in burial and maintenance costs.

Below is a year-on-year comparison of the income and expenditure from FY21 to current year budget.



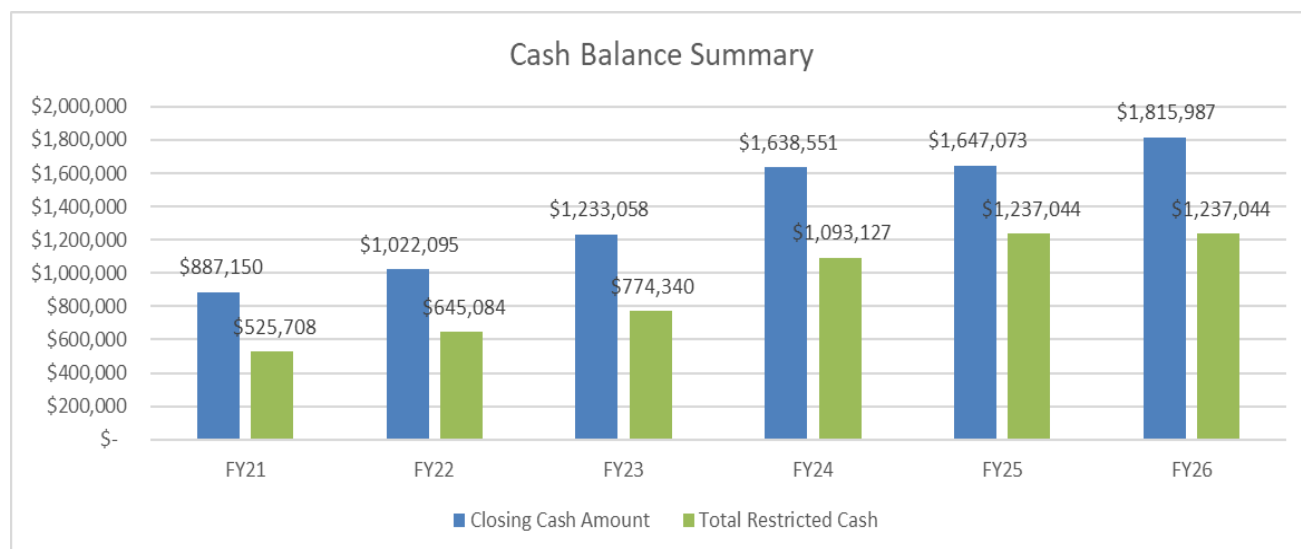
2.1 (Cont.)

A trend analysis of the land sales and burials or reopens that occurred since FY21 to date is detailed below.



2.1 (Cont.)**Balance Sheet**

On 31 March 2026, the balance of cash and cash equivalents was \$1,815,987 (June 2025: \$1,647,073). Refer to Notes 5 and 9 of Attachment 1.



Unearned income represents graves, wall memorials and garden memorials that have been purchased for future use. The details of current reservations are as follows:

Reservations	Qty June 25	Qty Mar 26	Reservations Jun 25	Reservations Mar 26	Estimated Cost Jun 25	Estimated Cost Mar 26
Graves	410	408	\$ 397,114	\$ 395,451	\$ 407,130	\$ 424,736
Walls	210	210	\$ 105,710	\$ 106,355	\$ 24,150	\$ 25,318
Garden	197	205	\$ 285,925	\$ 318,898	\$ 22,655	\$ 24,715
Totals	817	823	\$ 788,749	\$ 820,704	\$ 453,935	\$ 474,769

Perpetuity Reserve

The Perpetuity Reserve represents the amount set aside for future maintenance of the cemeteries after they are closed for new burials and interments. On 31 March 2026, the balance of this account was \$1,237,044 which is part of the restricted cash amount.

OFFICER DECLARATION

No person involved in the preparation of this report has a General or Material interest requiring disclosure.

2.2 Mornington Peninsula Cemetery Trust Budget Financial Year 2026–27

Issued By	Financial Controller
Authorised By	Financial Controller
Document ID	A14049649
Briefing Note Number	Not applicable
Attachment(s)	1. Mornington Peninsula Cemetery Trust Budget 2026–27 ↗

EXECUTIVE SUMMARY

The purpose of this report is to present the Mornington Peninsula Cemetery Trust (the Trust) Budget for 2026–2027 for consideration and adoption (Attachment 1). As with previous years, a five-year operating budget has also been developed for consideration.

The Budget is prepared in accordance with the requirements of the *Cemeteries and Crematoria Act 2003* and complies with applicable accounting standards.

RECOMMENDATION^{*}

That the Budget for the Mornington Peninsula Cemetery Trust for the year ending 30 June 2027 (Attachment 1) be received and adopted.

DISCUSSION

Basis and Assumptions

Fees and User Charges have been individually reviewed for quantities based on historic data and trends. Assumptions driving income are as follows:

Land and Burial Fees	65 land sales and tenure papers 125 reopens 35 ashes interments into graves 60 ashes interments cremation memorials
Plaques and Monuments Fees	21 wall plaques 63 pavilion garden plaques 122 lawn burial plaques

2.2 (Cont.)

	\$25k for monument fees in line with historical trend
Cremation Sites and Interments Fees	21 wall sites and tenure papers 43 pavilion garden sites and tenure papers
Memorial walls and garden – Maintenance Perpetuity Fees	6 perpetuity – memorial wall sites 5 perpetuity – garden sites 27 perpetuity – pavilion garden

Interest Income – Calculated by applying the interest rate of 5.20% from market conditions to our balance of \$1,300,000 current investment.

Administration Fee – Payable to the Mornington Peninsula Shire (the Shire) at \$87,370 in accordance with the Memorandum of Understanding between Mornington Peninsula Shire and the Trust.

Auditing Fee – Set at \$7,900 based on the new engagement letter with Peninsula Audit (formerly Shepard Webster & O’Neil Pty Ltd).

General Maintenance – the Citywide contract includes a lump sum amount plus an estimate for provisional maintenance and is budgeted at \$519,840 in line with a 4% increase from the Q2 forecast.

The general maintenance contract excludes sexton duties and excavation for burials, which are invoiced separately.

Burial Costs – \$138,498 has been calculated based on the quantity of burials expected multiplied by the Citywide burial fees.

Plaques and Monuments costs – \$89,714 has been calculated based on the historical percentage of plaques and monuments costs when compared to plaques and monuments fee income.

Salaries – Reduction in Full Time Equivalent (FTE) to 1.6 for the first four months due to a temporary approved change in working hours with a return to 1.8 FTE thereafter.

Utilities (Electricity and Water) – Electricity and Water costs are based on the current average monthly expenditure and indexed by the projected Consumer Price Index (CPI) in future years. Reduced water consumption compared to the prior year has resulted in a decrease for utility expenditure.

2.2 (Cont.)

Essential Works – Concrete and granite desktops, landscaping and planting form the ongoing Essential Works program. The Essential Works budget includes the following:

Description	Bud Yr1 2026-27	Bud Yr2 2027-28	Bud Yr3 2028-29	Bud Yr4 2029-30	Bud Yr5 2030-31
Plinths Lawn Plaque and Headstone - Nepean Lawn	5,000	6,000	7,000	8,000	9,000
Mornington Cemetery					
Concrete Desktops	10,000	11,000	12,000	13,000	14,000
PAV Garden Headstones	10,000	11,000	12,000	13,000	14,000
Granite Bases	3,000	4,000	5,000	6,000	7,000
Concrete Vases/Memorial Bases	2,000	3,000	4,000	5,000	6,000
Flinders survey works for new rows	5,000				
General Planting Etc	5,000	6,000	7,000	8,000	9,000
Tyabb Tree Works	5,000				
Flinders Tree Works		10,000			
Dromana Tree Works			6,000		
Mornington Tree Works				10,000	
Excess Soil Removal		5,000		6,000	
Tyabb Cemetery - Gate Painting	4,000				
Pedley Pavilion Garden Extension - Dromana		20,000			
Tree clearing for new lawn area – Mornington			20,000		
Total	49,000	76,000	73,000	69,000	59,000

The FY27 budget provides for a deficit of \$2,138 highlighting the challenge with ongoing maintenance costs and subdued revenue growth.

As per current Trust decision, 15% of the annual surplus is allocated to the perpetual maintenance reserve to fund future maintenance of the Cemetery. Given increasing cost pressures, a review of the perpetual maintenance fund is required along with the development of a strategic plan to address the projected funding gap and ensure the Cemetery remains financially self-sustaining once burial capacity is reached.

OFFICER DECLARATION

No person involved in the preparation of this report has a General or Material interest requiring disclosure.

2.3 Flinders Survey – Boundaries And New Rows

Issued By	Team Leader – Governance Services
Authorised By	Team Leader – Governance Services
Document ID	A14049063
Briefing Note Number	Not applicable
Attachment(s)	1. Quote Re-establishment Survey (confidential)

EXECUTIVE SUMMARY

The purpose of this report is to provide a quote for a re-establishment survey to determine title boundaries at Flinders Cemetery and to establish offsets for new graves and to show existing graves adjoining the new area. (Attachment 1)

RECOMMENDATION

That the Mornington Peninsula Cemetery Trust:

- 1. Accepts the attached quote for a re-establishment survey to determine Flinders Cemetery boundaries and to establish offsets for new graves.**
- 2. Includes an amount of \$5,000.00 in the essential works budget to cover the cost of the survey and any additional site visits as required.**

Part B

That Council resolves that Attachment 1 to this report be retained as a confidential item pursuant to section 3 (1) (g) of the *Local Government Act 2020* as it contains private commercial information, being information provided by a business, commercial or financial undertaking that if released, would reasonably expose the business, commercial or financial undertaking to disadvantage.

DISCUSSION

Background

In 2018 a survey was carried out at the Flinders Cemetery to establish three new rows of graves in the All Denominational section of the cemetery. This grave allocation is now exhausted and a further 1 -3 rows of new graves need to be marked out in preparation for future burials.

2.3 (Cont.)

The location of the proposed new area is close to cemetery boundaries so it is important to establish exactly where the cemetery boundaries sit.

Contact was made with the Mornington Peninsula Shire Geographic Information System (GIS) team for an internal contact to assist with the survey. The information provided was that the Shire currently do not have any surveyors and provided the contact in the attached quote.

A meeting was held with vendor on 28 April 2026 and this quote is now provided for review.

Once the survey is completed a further report and quote will be provided to the Mornington Peninsula Shire Trust for the works to mark out the rows as determined by the survey.

OFFICER DIRECT OR INDIRECT INTEREST

No person involved in the preparation of this report has a direct or indirect interest requiring disclosure.

2.4 New Executive Officer

Issued By	Team Leader – Governance Services
Authorised By	Manager – Governance and Risk
Document ID	A14049783
Briefing Note Number	Not applicable
Attachment(s)	Nil

EXECUTIVE SUMMARY

This report advises the Mornington Peninsula Cemetery Trust of the appointment of a new Executive Officer following the 2025 organisational restructure. The cemetery office was incorporated into the Governance and Risk Unit, and following the departure of the previous Executive Officer, Gail Mifsud, responsibility for the role has been assumed by Chelsea Wilson, Team Leader Governance Services.

The Trust is requested to note and accept this appointment. Formal acknowledgement will ensure continuity of governance, align the role with the current organisational structure, and confirm clear accountability for the administration of Trust functions.

RECOMMENDATION

That the Mornington Peninsula Cemetery Trust notes and accepts the new Executive Officer, Chelsea Wilson.

DISCUSSION

Purpose

The purpose of this report is to notify the Mornington Peninsula Cemetery Trust of the appointment of the new Executive Officer, Chelsea Wilson.

Background

Since the organisational restructure in October 2025, the cemetery office has been incorporated into the Governance and Risk Unit. The previous Executive Officer, Gail Mifsud, departed the organisation in 2025. Responsibility for this role has since been delegated to Chelsea Wilson, Team Leader Governance Services.

2.4 (Cont.)

OFFICER DECLARATION

No person involved in the preparation of this report has a General or Material interest requiring disclosure.

2.5 Complaints Policy Review – March 2028

Issued By	Team Leader – Governance Services
Authorised By	Team Leader – Governance Services
Document ID	A14049543
Briefing Note Number	
Attachment(s)	1. Complaints Handling Policy ↗

EXECUTIVE SUMMARY

The Mornington Peninsula Cemetery Trust – Complaints Handling Policy 20 March 2024 was set for review March 2026.

There has been one update to the Policy in that the Cemetery and Crematoria Regulations 2015 have now been updated to the Cemetery and Crematoria Regulations 2025.

RECOMMENDATION

That the:

- 1. Complaints Handling Policy (Attachment 1) be updated to include the revised Cemetery and Crematoria Regulations 2025**
- 2. Policy be scheduled for review in two years.**

DISCUSSION

Purpose

This report is to provide an update to the Complaints Handling Policy adopted by the Trust 20 March 2024.

The Cemetery and Crematoria Regulations 2015 have now been updated to the Cemetery and Crematoria Regulations 2025 and the updates have now been made in the Complaints Handling Policy 2024 (Attachment 1)

OFFICER DECLARATION

No person involved in the preparation of this report has a General or Material interest requiring disclosure.

2.6 Mornington Peninsula Cemetery Trust Decision Register 2024–2026

Issued By	Team Leader – Governance Services
Authorised By	Team Leader – Governance Services
Document ID	A14049777
Briefing Note Number	Nil
Attachment(s)	1. Mornington Peninsula Cemetery Trust Decision Register 2024–2026 (confidential) ⇒

EXECUTIVE SUMMARY

The purpose of this report is to present the Mornington Peninsula Cemetery Trust (Trust) Decision Register for the past 2 years (Attachment 1)

RECOMMENDATION

That the:

- 1. Decision Register as shown in Confidential Attachment 1 be received and noted.**
- 2. Mornington Peninsula Cemetery Trust resolves that Attachment 1 to this report be retained as a confidential item pursuant to section 3 (1) (h) of the *Local Government Act 2020* as it contains confidential meeting information.**

OFFICER DIRECT OR INDIRECT INTEREST

No person involved in the preparation of this report has a direct or indirect interest requiring disclosure.

2.7 Mornington Peninsula Cemetery Trust Meeting Schedule 2026/2027

Prepared By	Team Leader – Governance Services
Authorised By	Chief Executive Officer
Document ID	A14049772
Briefing Note Number	Nil
Attachment(s)	Nil

EXECUTIVE SUMMARY

The purpose of this report is to schedule meeting dates for the Mornington Peninsula Cemetery Trust (the Trust) for the 2026/2027 financial year.

RECOMMENDATION

That the Mornington Peninsula Cemetery Trust meetings are scheduled for the following dates:

- **Tuesday 18 August 2026 at 1.00pm in Meeting Room 1, Rosebud Office**
- **Tuesday 17 November 2026 at 1.00pm in Meeting Room 1, Rosebud Office**
- **Tuesday 16 March 2027 at 1.00pm in Meeting Room 1, Rosebud Office**
- **Tuesday 15 June 2027 at 1.00pm in Meeting Room 1, Rosebud Office**

Background

The Trust meets four times each financial year. To ensure that the scheduling of reports, meeting arrangement and diaries are in order, it is recommended the meeting details provided in the recommendation be adopted by the Trust. Shire officers will develop addenda items for each meeting. The reasons for scheduling meetings quarterly are for the Trust to consider:

- Provision for financial reports,
- Maintenance and operational issues; and
- Cemetery management including staff and resourcing matters.

2.7 (Cont.)

OFFICER DIRECT OR INDIRECT INTEREST

No person involved in the preparation of this report has a direct or indirect interest requiring disclosure.

3 OTHER BUSINESS

Nil.

4 URGENT BUSINESS

Under Council's Governance Rules, no business may be admitted as urgent business unless it:

1. Relates to a matter which has arisen since distribution of the Agenda.
2. Cannot because of its urgency, be reasonably listed in the Agenda of the next Cemetery Trust Meeting.
3. Councillors by a majority vote, vote in favour of a matter being dealt with as urgent business.

5 CONFIDENTIAL ITEMS

Nil.