



**Pyrenees**  
Shire Council

# ANNUAL *Report*



**2024-25**





Three strong elements make up the Pyrenees Shire Council logo: wool, the Pyrenees mountain range and wine. The logo embraces all three images in an elegant and stylised representation, intertwining as a consolidated unit.

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We acknowledge the people past and present of the Wadawurrung, Dja Dja Wurrung, Eastern Maar, Wotjobaluk, Jaadwa, Jadawadjali, Wergaia and Jupagulk Nations, whose lands and waters the Pyrenees Shire operates on.

We pay our respect to their Ancestors and Elders, recognise and respect their customs, stewardship and continuing connection to Country.

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*Cover image: Avoca's High Street reflecting the historic streetscape.*

*Photography in this Annual Report by Pyrenees Shire Council, Preface Films, Jayne Newgreen and Tess Astbury*



# CONTENTS

## Section 1: INTRODUCTION

Welcome	03
Snapshot of Council	04

## Section 2: OUR YEAR

The year in numbers	07
Mayor and Chief Executive Officer's message	08
Highlights of the year	10
Review of Operations	16
Financial overview	26

## Section 3: OUR COMMUNITY

Our history	29
Our future	30
Our geography	31
Our localities	32
Our municipality snapshot	33
Our health	35
Our economy	35

## Section 4: OUR COUNCIL

Our Council	41
Councillors	42

## Section 5: OUR PEOPLE

Organisational structure	45
What Council does	46
Council staff	49
Management structure	50
Staff spotlight	52
Other staff matters	53
Health, safety and wellbeing	54

## Section 6: OUR PERFORMANCE

Integrated Strategic Planning And Reporting Framework (ISPRF)	57
Council Plan 2021-25	59
Council Plan – Enabling Principles	60
Council Plan priority 1 – People	67
Council Plan priority 2 – Place	73
Council Plan priority 3 – Environment	78
Council Plan priority 4 – Economy	83
Community Satisfaction Survey outcomes 2025	89

## Section 7: GOVERNANCE AND MANAGEMENT

Governance, management and other information	95
Statutory information	103
Glossary	110

## Section 8: OUR FINANCIALS

About Council revenue and expenses	113
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# *Section 1:* INTRODUCTION







## WELCOME

### Welcome to Pyrenees Shire Council's Report of Operations for the year ended 30 June 2025.

The Annual Report of Operations – or Annual Report – is the primary means of advising the Pyrenees Shire community about Council's operations and performance during the previous financial year, demonstrating our ongoing commitment to transparent reporting and accountability to our community.

Council's performance is measured against strategic goals and objectives contained within the 2021-2025 Council Plan. The Council Plan was adopted in 2021 with a focus on the following areas:

- People
- Place
- Environment
- Economy

These focus areas are supported by internal Enabling Principles as outlined on the following page.

This report includes Council's audited financial statements, an audited performance statement and other details as required by the *Local Government Act 2020*.

To reduce environmental impact, a limited number of printed copies of this Annual Report have been produced. Residents and interested parties are encouraged to access the report via Council's website [www.pyrenees.vic.gov.au](http://www.pyrenees.vic.gov.au). If you would like a printed copy of the Annual Report, please visit your local Council office or ask for a copy via [pyrenees@pyrenees.vic.gov.au](mailto:pyrenees@pyrenees.vic.gov.au) or by phoning 1300 PYRENEES (797 363).

This report has not yet been reproduced into languages other than English. If you or your community would find this to help increase accessibility for future productions, please let us know at [pyrenees@pyrenees.vic.gov.au](mailto:pyrenees@pyrenees.vic.gov.au) or by phoning 1300 PYRENEES (797 363).

### Community Snapshot

Population **7,958**

Jobs **2,219**

Annual economic output **\$917.2m**

Gross regional product 2024 **\$476.3m**

Largest employer sector **agriculture, forestry and fishing with 651 jobs**

Largest export sector **\$342.1m from agriculture, forestry and fishing**

Visitor spend per trip **\$704**

Source: Remplan



## SNAPSHOT OF COUNCIL

### Community Vision

Our vision is for **inclusive, happy and healthy connected** communities that create **sustainable and welcoming** townships, natural environments and rural areas.

We attract diversity through promotion, innovation, growth and partnerships while addressing climate and community needs such as reliable and responsive infrastructure, affordable services and housing whilst protecting our natural environment.

### Council Vision

Sustainable and welcoming places and natural environments that create inclusive, happy and healthy connected communities.

### Enabling Principles

- Motivate and inspire community involvement.
- Provide transparency and accountability.
- Use resources efficiently and effectively.

### About Pyrenees Shire Council

Pyrenees Shire Council was formed on 23 September 1994 with the amalgamation of the Shires of Ripon, Avoca and Lexton, by an Order of the Governor. It operates in accordance with the *Local Government Act 2020*.

Council's role is to:

- Act as a representative government by considering the local community's diverse needs in decision making.
- Provide leadership by establishing strategic objectives and monitoring their achievement.
- Maintain Council's viability by ensuring resources are managed in a responsible and accountable manner.
- Advocate the interests of local communities to other communities and government.
- Act as a responsible partner in government by considering the needs of other communities.
- Foster community cohesion and encourage active participation in civic life.



## Council offices

Council's administrative office is in Beaufort and its two works depots are in Avoca and Beaufort. Council also has two community resource centres, one in Beaufort and one in Avoca, where residents can access libraries, tourism information, meeting rooms, public access computers and Wi-Fi. The Landsborough Resource Centre and the Lexton Rural Transaction Centre also provide public access to computers and Wi-Fi.

### **Pyrenees Shire Council – administrative office**

5 Lawrence Street, Beaufort VIC 3373

**T** 1300 797 363

**E** [pyrenees@pyrenees.vic.gov.au](mailto:pyrenees@pyrenees.vic.gov.au)

### **Avoca Information and Community Centre**

122 High Street, Avoca VIC 3467

**T** 03 5465 1000

**E** [pyrenees@pyrenees.vic.gov.au](mailto:pyrenees@pyrenees.vic.gov.au)

### **Beaufort Community Resource Centre and Library**

72 Neill Street, Beaufort VIC 3373

**T** 03 5349 1180

**E** [bcrcl@pyrenees.vic.gov.au](mailto:bcrcl@pyrenees.vic.gov.au)





# *Section 2:* OUR YEAR







## THE YEAR IN NUMBERS

Citizenship ceremonies

**10 Pyrenees residents became Australian citizens**

Council meetings

**14 held including 1 statutory and  
3 special council meetings**

Babies born

**48**

Children seen by the Family and Child Health Team

**223**

Registered library members

**1,305**

Mobile library stops

**12 per fortnight**

Outdoor public pools

**3**

Total number of visits to Pyrenees swimming pools

**8,564**

Local roads maintained

**More than 2,000km**

Bridges maintained

**156**





## MAYOR AND CHIEF EXECUTIVE OFFICER'S MESSAGE

It is a pleasure to present this Annual Report on behalf of Pyrenees Shire Council for the 2024-25 year. The year has been one of transition, resilience and achievement.

Following a local government election in which each of the five wards were contested, the new Council was sworn in at the Statutory Meeting on 12 November 2024.

Cr Damian Ferrari and Cr Tanya Kehoe were returned, and Councillors Rebecca Wardlaw, Simon Tol and Megan Phelan were welcomed as new Councillors bringing new energy and commitment to strong local representation. Cr Kehoe was then popularly elected as Mayor.

The Council Plan 2025-29 was prepared and adopted, setting the strategic direction for the new Council's term and signalling renewal and change, placing the community at the centre of what we do and growing our economy as priorities.

Across the Shire, there have been significant issues impacting our communities. The rising cost of living affecting the whole country was reflected in financial pressures on our residents and businesses.

Climatic conditions and natural disaster recovery continued to place sustained pressure on our farmers and communities. Twelve southwest Victorian councils, including Pyrenees Shire, were recognised by the Victorian Government as being in drought following below average rainfall over two successive years.

Council worked hard to support households, agribusiness and small enterprises through recovery programs and advocacy. Victorian Premier Jacinta Allan established a Drought Taskforce to look at ways to support those impacted.

Meanwhile recovery from recent flood and fire events continued across the Shire. Resolution was achieved with the community impacted by the Bayindeen-Rocky Rd bushfire over hazardous tree removal and the development of a roadside rehabilitation plan.

The restoration of Mount Cole and Mount Buangor parks assets has progressed enabling these natural assets to be opened again for visitors.

The 2022 flood event recovery is ongoing, and Council remains committed to restoring our damaged roads, maximising funding through the Commonwealth Disaster Recovery Funding Arrangements (DRFA) to minimise the financial impact on Council. This recovery program is expected to be completed by June 2026.

Despite the challenges, community life remains strong across the Shire with numerous community and civic events.

This year we were proud to celebrate Australia Day 2025 at Lexton, making good use of the newly constructed community hub. Natte Yallock's Alan Streeter was recognised as the Citizen of the Year for his volunteer work stretching back more than 40 years. CFA volunteer Rory Wakefield was recognised as the Young Citizen of the Year. James Herbertson received the Leadership Award for services to harness racing, and the Event of the Year went to Waubra Community Hub Committee for hosting the 2024 Australian Off-Road Championship.

Ten new Australian citizens were also welcomed in 2024-2025 in moving ceremonies attended by family, friends and Councillors.

Beaufort by Twilight, Seniors Festival, and the Beaufort Agricultural Show were other popular community events. Meanwhile long-standing events, including the Pyrenees Unearthed Wine and Food Festival, Avoca Races and the Lake Goldsmith Steam Rally, continued to attract visitors to the Shire.

Maintenance and renewal of our 2000 km of roads and 156 bridges remains one of Council's major commitments. The reconstruction of a section of the Carngham-Linton Road, Camerons Lane and Eurambeen-Raglan Road were among the major road renewal projects completed.



However, increased mass of heavy transports along with ageing bridge structures remains a challenge. Load limits were imposed on 25 bridges to protect these important structures until funding is obtained to strengthen and renew them.

Council continued to prioritise this bridge program completing the McKinlay Street bridge in Landsborough and taking up a loan to secure further funding for more bridge renewal as part of the 2025-26 budget.

The Safer Local Roads Program introduction was a welcome initiative from the Victorian Government which will see funding towards safety treatments to make our rural roads safer.

Upgrades to sport and recreation facilities were also a highlight with the official opening of the Beaufort Goldfields Recreation Reserve new sports lighting. Planning for future recreation needs saw the completion of the Goldfields Masterplan and commencement of the Waubra Recreation Reserve Master Plan.

The Avoca Recreation Reserve Flood Mitigation Investigation was undertaken to investigate options to mitigate flooding impacts on these valued recreation facilities.

Council's Burke Street Key Worker Accommodation Project was given a boost with \$3.4 million being secured from the Victorian Regional Worker Accommodation Fund, and a further \$2 million from the Commonwealth Housing Support Fund.

A planning permit was issued for the first stage of this 35-lot subdivision to enable more housing to better cater for Beaufort's growth. In Avoca, Council secured 7.5 hectares of vacant residential land to stimulate future housing development. Planning for this project will commence in 2025/26.

The Emergency Services and Volunteers Fund (ESVF) emerged as a highly contentious issue in our community. The ESVF replaced the Fire Services Property Levy from 1 July 2025. Council undertook strong advocacy on this matter, joining forces with Rural Councils Victoria (RCV) and the Greater Ballarat Alliance of Councils (GBAC) to oppose the legislation and its impact on our residents and farming enterprises.

Council's other priority advocacy issues during the year included financial sustainability, drought support, telecommunications, and funding for water and other enabling infrastructure. The condition of state-managed roads, especially the Western Hwy, has also been a focus of Council's advocacy and will be required ongoing.

Prioritising renewable energy pathways has been a Victorian Government priority which has seen a new policy emerge creating angst within Pyrenees communities. Despite

Council's opposition to the project, the Victorian Planning Minister issued approval for the Brewster Wind farm utilising new fast track planning powers. Planning for the Western Renewables Link (WRL) project, which seeks to build a 200kVa transmission line through the Shire, continued to agitate residents and farmers. The WRL Environmental Effects Statement outcome is likely to be known in the coming year.

The Victorian Transmission Plan identified Victoria's future renewable Energy Zones and, again, Council expressed its strong concerns about the zones identified in Pyrenees Shire. The cumulative effect of this infrastructure in our landscapes has been at the forefront of Council's advocacy.

Following strong community advocacy, Council agreed to take on the project management for the Old Beaufort Primary School Master Plan delivery to ensure this heritage asset is restored and to establish a new community hub on the site with Victorian Government funding support.

The past year shows that while challenges remain, community spirit is strong, and our beautiful Shire's natural assets will be a drawcard for people looking to live, work, visit and invest in Pyrenees Shire. The new Council leadership is well placed to capitalise on these opportunities, continuing to provide valued services and a strong local voice.

In closing, we thank our hardworking Council staff, volunteers, emergency services, community groups and residents for their resilience and commitment to our towns and farming communities.

The new Council looks forward to working in partnership with residents, businesses and regional partners towards our community's vision for inclusive, happy and healthy connected communities that create sustainable and welcoming townships, natural environments and rural areas.



A stylized blue ink signature of Cr Tanya Kehoe.

Cr Tanya Kehoe  
**Mayor**



A stylized blue ink signature of Jim Nolan.

Jim Nolan  
**Chief Executive Officer**





## HIGHLIGHTS OF THE YEAR

### Strategic Objective: People

#### Australia Day

Pyrenees Shire's Australia Day 2025 event was held at the Lexton Community Hub where Mayor Tanya Kehoe announced Natte Yallock's Alan Streeter as the 2025 Citizen of the Year for his volunteer work stretching back more than 40 years. Other awards presented were the Young Citizen of the Year to CFA volunteer Rory Wakefield, the Community Event of the Year to the Waubra Community Hub Committee for hosting the 2024 Australian Off-Road Championship and the Leadership Award to James Herbertson for excelling in his chosen career of harness racing.



*Australia Day 2025 Citizen of the Year Alan Streeter with Australia Day Ambassador Rowan Martin.*

#### Citizenship ceremonies

Ten new Australian citizens were welcomed in 2024-2025 in moving ceremonies attended by family, friends and Councillors. We welcome these new residents to their adopted homeland and thank them for making their home in Pyrenees Shire.



*New Australian citizens welcomed at a Citizenship Ceremony in Beaufort by Mayor Cr Tanya Kehoe.*

#### Youth

Pyrenees Shire Council completed its inaugural Pyrenees Youth Census first phase, gathering 257 responses from young people across the region.

This groundbreaking initiative captured the voices, needs, and aspirations of our young people (ages 10-24), providing valuable insights into their experiences and challenges.

Building on the census findings, Pyrenees Shire is working with partners towards initiatives with, and for, young people.

#### Terry Floyd Memorial

A memorial has been erected in Avoca's High St to remember young schoolboy Terry Floyd who disappeared 50 years ago.

Council oversaw the installation of a plaque and forget-me-not rose on the median strip outside the Avoca Post Office, with funding provided by the Terry Floyd Foundation, run by Terry's brother Daryl who has never given up the search for his sibling.

Terry was only 12 years old when he was last seen on 28 June 1975 walking from the Avoca Post Office to the corner of the Sunraysia and Pyrenees highways to wait for a lift to Maryborough. He is believed to have been abducted and murdered.



*Pyrenees Shire Councillors at the Terry Floyd Memorial in Avoca.*

## Arts, music and culture

Pyrenees Shire hosts an active arts community including several art galleries in Avoca and Beaufort. Live music performances are held regularly across the Shire in businesses and venues including our wonderful wineries and local cafes.

Pyrenees Shire Council provided community grants for a range of arts and cultural activities this year including:

- Moonambel Arts and History Group Inc *On The Edge* photographic competition and exhibition
- Waterloo Community Group's Waterloo Community Christmas in July
- Uniting Church Carngnam-Snake Valley's Heritage Month Concert
- Beaufort Photography Group exhibition at Art Trax
- Pyrenees Grapegrowers & Winemakers Association's Pyrenees Unearthed Festival 2025-2027
- Pyrenees Art Council artists workshop



*Beaufort By Twilight 2025 was popular with all ages.*

## Community Vision 2031

The Community Vision 2031 was put out for public feedback in April to review if it needed updating. The 10-year Community Vision was developed and adopted in 2021 following a deliberative engagement process involving a diverse range of community members. However, no alterations were considered necessary to the original Vision.

## Strategic Objective: Place

### Goldfields Recreation Reserve lighting

Beaufort's sporting clubs are now training under Australian-standard sports lighting thanks to an upgrade of the lights and electrical system at the Goldfields Recreation Reserve oval.

The project was a significant undertaking and included a full electrical system upgrade, completed by Powercor, to enable the power capacity for upgraded lighting.

The lighting upgrade was supported by the Victorian Government's Local Sport Infrastructure Fund Community Sports Lighting Program, and the Commonwealth Government's Local Roads and Community Infrastructure Program, which funded the electrical system upgrade.

### Bridge renewal program

Council continued to renew bridges across the Shire as part of a program aimed at improving safety and increasing the capacity of our local road network, providing a boost to our transport and agricultural sectors.



Several bridge projects were started or completed this year including:

- Bridge 107 on McKinlay St, Landsborough
- Major culvert replacement on Linton-Carngham Rd, Snake Valley
- Load limit bridge signs
- Bridge 190 – Beaufort Lake jetty
- Bridge 192 – Beaufort Lake Caravan Park footbridge
- Horwill Lane, Natte Yallock floodway
- Two major culverts on Spring Flat Rd, Crowlands
- Lake Beaufort fishing platform



*The finished McKinlay Street bridge in Landsborough.*

## Avoca LRCIP works

Major drainage works, including earthworks and vegetation removal, were carried out in Avoca to create a larger stormwater capacity under the Local Roads and Community Infrastructure Program (LRCIP).

These works mean the stormwater is better managed and helps to reduce the impact of loss or damage because of storm and flood events.

Another major Avoca LRCIP project replaced 550 metres of kerb and channel that had reached its end of life. As part of the project some nature strip improvements, including replanting of vegetation, was also completed.

The works will also help improve drainage flow pathways and create more accessible public areas.



*Kerb and channel work in Avoca.*

## Strategic Objective: Environment

### Avoca Recreation Reserve Flood Mitigation Investigation

Council approved the release of the draft Avoca Recreation Reserve's Flood Mitigation Investigation, and agreed to hold a community consultation session to report the findings.

The report included a full flood assessment and potential options to protect the recreation reserve and surrounding properties from future floods.

Since 2010, the Avoca Recreation Reserve has been flooded four times, with flooding in 2022 leading to prolonged closure of the football and netball clubrooms and the Avoca Men's Shed, impacting heavily on the local community.

### Bushfire recovery

Work to remove hazardous trees from roadsides affected by the devastating Bayindeen-Rocky Road bushfire in February/ March 2024 was completed. A committee made up of community members who nominated to participate, along with representatives from Council and other stakeholders, was established to develop a rehabilitation program for roadsides in the Raglan-Mount Cole area. The ongoing recovery efforts are focused on enhancing biodiversity, supporting habitat connectivity, and minimising the spread of invasive species.

## Flood recovery infrastructure works

Work to repair public infrastructure that was damaged in the 2022 flood event continued, with Council steadily progressing through the extensive works program. Bridges, roads, culverts and drainage infrastructure were just some of the assets impacted in the flood event. Flood repair works are expected to continue until mid-2026.



*Flood recovery works on the Moonambel-Natte Yallock Road.*



*Works continue on the Redbank Streetscape Project.*

## Infrastructure and asset upgrades

Council's work to upgrade its infrastructure and assets continued during 2024-25 including expenditure on the following:

- Roads – \$4.1 million
- Bridges, major culverts, and floodways – \$548,000
- Drainage – \$551,000
- Kerb and channel – \$247,000

## Strategic Objective: Economy

### Major road projects

Council continued its maintenance and upgrades on our road network, with some of the larger projects including:

- Eurambeen-Raglan Rd, Raglan, seal and shoulders – \$850,000
- Linton-Carngah Rd, Snake Valley, road reconstruction – \$656,000
- Camerons Lane, Waubra, seal and shoulders – \$286,000
- Livingstone St, Beaufort: Warburton St to South St, widening and kerbs – \$285,000
- Sealed roads re-sealing program – \$722,000
- Unsealed road re-sheeting program – \$627,000

### Pyrenees Shire Local Area Action Plan

The Pyrenees Shire Local Area Action Plan (LAAP) is a visitor economy strategy developed by Tourism Midwest Victoria and Council to guide sustainable tourism growth over the next decade. Aligned with the regional Sustainable Destination Management Plan, it focuses on achieving economic growth while balancing industry, visitor, and resident needs. The LAAP promotes Pyrenees Shire as an accessible destination, attracting domestic visitors and generating revenue, with a vision for balanced growth that benefits the community.



## Burke Street housing development

Planning approval for the Beaufort Key Worker Accommodation Project first stage was issued in 2024-2025, including for the subdivision of the 26 Burke Street land and construction of 10 houses.

The project is part of the Victorian Government's Regional Worker Accommodation Fund, which provides new housing and accommodation for rural towns where key industry workers and their families are struggling to find places to live.

The fund supports employers to attract and retain workers to help stimulate economic growth and support the regions to thrive. Eight houses will be built initially, with a further stage permit for two other houses.



*Work begins on the Burke Street housing development in Beaufort.*

## Beaufort Lake Caravan Park

The Beaufort Lake Caravan Park's \$1 million stage one redevelopment got underway with the arrival of three new accommodation facilities. An all-abilities access cabin, a duplex containing two, two-bedroom units and four studio apartments all arrived at the site.

Civil works around the cabins were also completed, including power, wastewater, plumbing, road and drainage upgrades. The works were funded from a \$500,000 Victorian Government Regional Infrastructure Fund grant and \$500,000 from Council.



*New cabins are now installed at the Beaufort Lake Caravan Park.*







## REVIEW OF OPERATIONS

Pyrenees Shire Council is responsible for more than 150 services, from family and children's services, open space, waste management and community facilities, to business support and development, appropriate development planning and ensuring accountability for Council's budget and financial sustainability.

This broad range of community services and infrastructure support the wellbeing and prosperity of our community. Pyrenees Shire Council's vision, strategic objectives and strategies to further improve services and facilities are described in the Council Plan 2021-25 and associated Budget 2024-25 and are reported on in this document.

The delivery of services, facilities, support and advocacy to achieve our strategic objectives is measured by a set of service performance indicators and measures. Council also has a wide range of responsibilities under Victorian and Australian legislation.

### Advocacy



*The Greater Ballarat Alliance of Councils (GBAC).*

Council continues to advocate to the Victorian and Australian governments on a range of issues to ensure our community's views and needs are represented and heard by decision makers. Much of this advocacy is done in collaboration with sector partners including the Municipal Association of Victoria (MAV), Rural Councils Victoria (RCV) and the Greater Ballarat Alliance of Councils (GBAC). Better outcomes are often achieved with advocacy through these bodies; however, many issues require a strong local voice to government. Among the significant issues, Council advocated on the following matters during 2024-2025:

- The Emergency Services and Volunteers Fund (ESVF) emerged as a highly contentious issue in our community. The ESVF replaced the Fire Services Property Levy from 1 July 2025. Council undertook strong advocacy on this matter, joining forces with RCV, GBAC and the MAV to oppose the legislation and its impact on our residents and farming enterprises. Despite the legislation passing through the Victorian Parliament, Council continues to maintain its opposition to this levy.
- Drought has had a devastating impact on our farmers and our communities. Council's advocacy in partnership with RCV has resulted in direct input to the Victorian Drought Responsive Taskforce and support measures being introduced.
- Digital communication remains a priority for our communities, and Council has engaged directly with operators and service agencies on service gaps and advocated for improved mobile phone and internet connectivity. It is pleasing to see investment by nbn and Telstra, and support to residents and businesses provided through the Commonwealth-funded Regional Tech Hub.
- Renewable energy infrastructure impacts on our landowners, businesses and residents have been expressed loudly to government. Council continues to advocate for a fair share of betterment funding to be returned to the community. Council made submissions opposing the Brewster Wind Farm application, lodged a submission to the draft Victorian Transmission Plan and continues to express concern about the proposed Western Renewable Link transmission line impacts.

- The arterial road network condition, and in particular the Western Hwy, has been a major concern for our residents, and Council continues to meet with department representatives advocating for increased maintenance and renewal investment to ensure these roads are maintained to community expectation.
- Following strong community advocacy, Council agreed to take on the project management for the Old Beaufort Primary School Master Plan delivery to ensure this heritage asset is restored and to establish a new community hub on the site with Victorian Government funding support. Council continues to advocate for further project funding.
- Council has delivered a feasibility study and progressed a business case for the Southern Wimmera Northeast Pyrenees (SWNP) pipeline project. Council continues to advocate for long-term water security through government investment in this large-scale project.
- Through GBAC, Council advocates for enabling infrastructure in our towns to ensure they have adequate services to service current and future needs. These services include adequate power, water and sewer for growth and housing.
- The lack of adequate housing stock in rural townships has been an advocacy pillar for RCV, and council's history of action in this space has enabled a case to be made for funding for our Burke Street housing project.
- Financial sustainability for small rural councils remains a key element of advocacy by local government peak bodies to ensure councils can continue to deliver essential services to our communities.

## Economic factors

Council continued to deliver on repairs to public infrastructure damaged by the October 2022 floods, costing more than \$8 million, with works expected to continue until mid-2026.

In February 2024, Pyrenees Shire was again impacted by natural disaster with the Bayindeen-Rocky Rd bushfire, impacting much of the Shire north of the Western Hwy.

The compounding factors associated with both these natural disasters will have an impact for several years, and Council is working on strategic measures to ensure financial sustainability considering this.

Council is also advocating for funding for road and bridge projects to help ensure improved access for all users. Strengthening bridges to remove load limits is also a priority for Council considering the agricultural sector is the Shire's biggest producer.

Council is also looking at ways it can assist small businesses, such as becoming a Small Business Friendly Council. Businesses are facing increasing rising cost-of-living pressures and are looking at innovative ways to transform their services, which Council aims to support into the future.

Events Council either manage or support include:

- Beaufort by Twilight
- Pyrenees Unearthed Festival
- Avoca Races
- Lake Goldsmith Steam Rally
- Shows/markets

## Early Years – Family and Child Health

The Family and Child Health Service had another successful year, despite a drop in total births. A total of 48 new births were recorded, with 223 children seen by staff, with 102 phone consultations to or from families and a further 166 consultations for other supports.

Three first time parents' groups were run with 18 people attending over the year. These groups were run at the Beaufort Resource Centre and Library providing a welcoming, warm and safe environment for new families.

Counselling has been provided to 140 families in one or more of the areas of emotional, physical, social interaction and family violence.

There has also been a slight improvement in the municipality's breastfeeding rates. The fully breastfeeding rate at six months is at 49% compared to 47.82% in 2023-24 and 41% in 2022-23.

## Scheduled immunisations

Immunisations have once again been a big part of Council's early years workload, with 850 vaccinations in the six-week to four-year-old cohort, and free influenza vaccinations to many of the six-month to five-year-old cohort. This equates to more than 95% of children in Pyrenees Shire being fully vaccinated for their age.

There has also been a notable improvement in secondary school vaccinations, with 25 out of 28 year 7's vaccinated, which is 89% of the cohort, and 22 out of 35 year 10 students, or 63% of the cohort.



## Supported Playgroups

Council facilitates Supported Playgroups in Avoca, Beaufort, Landsborough and Snake Valley. Each small group provides a safe and nurturing space for families to connect with other families to enhance their parenting skills and have fun with their child or children. In-home coaching is also available to families where appropriate. There are currently 22 families using the service.



*Sadie Kehoe enjoys the Snake Valley Support Playgroup.*

## Community Development

The Community Development service maintained a strong focus on community engagement, working in partnership with local representative groups, incorporated associations, service clubs, and a wide range of community networks.

Engagement was delivered through multiple accessible and inclusive formats, including community outreach sessions, workshops, training programs, and Council's engagement channels.

Our community development approach empowers communities to grow and adapt based on their unique needs and priorities. Guided by the Council's Municipal Public Health and Wellbeing Plan, targeted initiatives were delivered to support specific population groups:

- **Young People:** Programs included the L2P learner driver initiative, Youth Census implementation, the development of the EPIC Youth Engagement Program and Emerging Leaders initiative, and school holiday programming including Skate Park activations, swimming pool events, and gaming events held in Resource Centres.
- **Older Adults:** Support was provided to local "Ageing Well" groups, along with programs such as the Men's Shed, the Victorian Seniors Festival, and Digital Literacy workshops.

- **Leisure and Recreation:** The team advocated for improved asset management, increased community pool access, and supported volunteer governance by connecting local groups with Victorian and Australian government resources.
- **History and Heritage:** Continued support was provided through asset management and volunteer coordination.
- **Local Empowerment:** We assisted community groups in applying for external funding and directly distributed \$106,361.50 through Council's Community Funding Program.



*The Avoca Pool proves very popular every summer.*

## Pyrenees Libraries and Resource Centres

Pyrenees Shire Council Resource Centres in Avoca and Beaufort experienced increases in attendance, with registered library members totalling 1305 or 16.40% of the population.

The currency of the collections remained well above 50% at 68.43%, which, together with access to the broader range offered through the Central Highlands Libraries, means a constant supply of up-to-date books, periodicals and other materials.

The mobile library service remains popular with 12 stops per fortnight across the Shire, servicing primary school children and residents who may be more isolated or find it difficult to attend the two main libraries.

The Living Libraries Project has also been launched to strengthen and grow Council's library services, including creating spaces the whole community can use, offer Click and Collect pick-up services and drop-boxes, deliver digital programming and provide extra collaborative spaces.



*Book Week Craft Day was popular this year.*

## Planning and Development

In 2024-2025, the Planning and Development service received 91 planning permit applications, with 69 granted. This equated to \$115 million worth of work with 84.29% of permits issued within the statutory time frame. In 2024, over 1200 enquiries relating to current planning permit applications, existing planning permits and pre-purchase or pre-application were responded to.

Amendment C52pyrn, which aims to incorporate several completed flood studies into the Pyrenees Planning Scheme, has also progressed to a formal planning scheme amendment. Council is currently waiting on advice from the Department of Transport and Planning and have scheduled public consultation for late 2025.

Planning and Development's strategic planning program is progressing including procurement of technical reports to inform current and future township planning.

Planning and Development is also involved in Environmental Effects Statement technical reference and consultation groups relating to state renewables projects such as the Western Renewables Link, Victorian Transmission Plan and several wind farm and battery projects, continuing to advocate for local communities.

Planning and Development continues to work with several property owners within fire affected area for assistance with their rebuild through its Bushfire Planning Support Service.

In 2024, the service received a Regional Planning Hub grant to prepare a Municipal Bushfire Plan. The plan is a key piece of work in determining and managing bushfire risk and will help implement the strategic work program and preparation of future settlement/township planning. This important work has been completed.

## Power and water

Power supply to several townships is inadequate to meet the growing needs of communities. An update to the Beaufort Goldfields Recreation Reserve enabled new sports lighting to be installed. At the Waubra Recreation Reserve, a three-phase power upgrade is also being planned.

### Western Renewables Link

The Western Renewables Link is a proposed 190km overhead high-voltage electricity transmission line that will carry renewable energy from Bulgana in western Victoria to Sydenham in Melbourne's north-west, passing through the central eastern side of Pyrenees Shire. Council is maintaining contact with project providers to advocate on behalf of its impacted communities and to maximise local benefits that may be on offer from the government.

### Pipeline for reliable water supply

Investigations into the Southern Wimmera and Northeast Pyrenees Water Supply Project began in February 2023. In mid-2023, the project was found to be feasible and advanced to a business case development with \$300,000 funding provided by the Victorian Government Investment Fast Track Fund.

The project aims to provide a secure, fit-for-purpose water supply to the districts north of Avoca and between Elmhurst, Beazley's Bridge and Glenorchy. This area covers some 354,000 hectares, which primarily relies on rainfall run-off for domestic and stock water supplies. During extended periods of drought in the past two decades, water security and access have been severely impacted. The estimated cost to deliver the full scope of the project is around \$159 million.

The Garibaldi Creek Linear Park, Beaufort project was instigated by the Green Blue Infrastructure Guidelines for Small Towns development, which focuses on improving township amenities through innovative water projects. Funding was successfully obtained to work with the Beaufort community, including the Traditional Owners, to develop a master plan and complete economic and financial analysis of the proposal.

### Brewster Wind Farm

The Victorian Government approved a permit for the 40-megawatt (MW) Brewster Wind Farm in February 2025, which will consist of up to six wind turbine generators. Council submitted to the Minister for Planning that it did not support the planning permit being granted due to its impact on the local brotga population, concerns with noise management and groundwater issues, and concerns about community consultation.



## Major Capital Works

Pyrenees Shire Council was pleased to deliver more than \$9.25 million worth of capital works during the 2024-25 financial year. This included a range of upgrades to community assets such as new road construction projects, new bridges and kerb and channel construction. Large-scale projects included the Redbank Streetscape Project to improve drainage and amenity in Redbank, the Beaufort Lake Caravan Park stage one redevelopment and the start of the Beaufort Key Worker Accommodation Project.

During 2024-25, major capital works included:

Project	Overview
Bridge 107, McKinlay St, Landsborough – \$186,000	The new bridge is constructed to the SM1600 design loads and provides futureproofing for heavy freight movements along McKinlay St.
Beaufort Lake jetty, Beaufort – \$36,000	A new floating jetty was constructed to provide a better experience for boating and fishing users.
Beaufort Lake Caravan Park footbridge, Beaufort – \$59,000	A new footbridge was constructed to improve safety and amenity for lake users.
Camerons Lane, Waubra road reconstruction – \$285,000	Construction of floodway to prevent flood damage.
Spring Flat Rd, Crowlands major culverts – \$128,000	Construction of major culverts to prevent flood damage.
Linton Carngham Rd, Snake Valley - road reconstruction – \$656,000	Road reconstruction to provide a safer road for all users.
Eurambeen-Raglan Rd, Raglan seal and shoulders – \$850,000	Replacement of seal and shoulders
Livingstone St, Beaufort: Warburton St to South St - kerb – \$282,000	Create defined drainage for water run-off and help resolve access issues for property owners.
Redbank Streetscape Project, Redbank (first stage) – \$310,000	Provide a better drainage system and an enhanced streetscape.
Beaufort Caravan Park redevelopment, Beaufort – \$1million	To provide new accommodation facilities including an all-abilities access cabin, a duplex and four studio apartments, plus power, wastewater, plumbing, road and drainage upgrades.
Netball/tennis court resurfacing – \$128,000	Works included cleaning, repairs and repainting.
Astbury St, Avoca stormwater – \$320,000	Increase the capacity of stormwater infrastructure.
High St, Avoca median works – \$63,000	To better manage stormwater and help reduce impacts of flooding.
Streetscape amenity, Avoca including Rutherford St/Camp St/Davy St – \$239,000	This project replaced 550 metres of kerb and channel that had reached its end of life. It will also improve drainage flow pathways, while replanting of nature strip vegetation was also carried out.
Beaufort Key Worker Accommodation Project, 26 Burke St, Beaufort – \$4.3 million	To facilitate housing for key workers under the Victorian Government's Regional Worker Accommodation Fund.

Project	Overview
Sealed road reseal program – around \$722,000	<p>New sealed surfaces on the following roads:</p> <ul style="list-style-type: none"> <li>• Eurambeen-Streatham Rd</li> <li>• Carngham-Streatham Rd</li> <li>• Carngham Streatham Rd</li> <li>• Fords Rd</li> <li>• Linton-Carngham Rd</li> <li>• Skene St</li> <li>• Landsborough-Elmhurst Rd (RTR Funded)</li> <li>• Landsborough-Elmhurst Rd</li> <li>• Troys Rd</li> <li>• Waubra-Talbot Rd</li> <li>• Creek St</li> <li>• Landsborough-Barkley Rd</li> <li>• Glenlofty-Warrenmang Rd</li> <li>• Mills Ln</li> <li>• Landsborough-Stawell Rd</li> <li>• Lexton-Ararat Rd</li> <li>• Amphitheatre Rd Pt 2</li> <li>• Chute-Raglan Rd</li> <li>• Astbury St</li> <li>• Goldsmith St</li> <li>• Number One Ck Rd</li> <li>• Avoca-Bealiba Rd</li> <li>• North St</li> <li>• Templeton St</li> </ul>
Unsealed road re-sheet program – around \$630,000	<ul style="list-style-type: none"> <li>• Hopes Rd</li> <li>• Harrisons Back Rd</li> <li>• McArdles Rd</li> <li>• Retallicks Rd</li> <li>• Mills Rd</li> <li>• Chute-Waterloo Rd</li> <li>• Lobbs Rd</li> <li>• Old Geelong St</li> <li>• Old Shirley Rd</li> <li>• Carngham-Lake Goldsmith Rd</li> <li>• Cheesemans Rd</li> <li>• Wills Rd, Carranballac</li> <li>• Beaufort-Carranballac Rd</li> <li>• Davies Crt</li> <li>• Marias Ln</li> <li>• Back Raglan Rd</li> <li>• Trawalla Rd</li> <li>• Beaufort-Carranballac Rd</li> </ul>



## Major changes

### New Council

On November 13, 2024, a new Council was sworn in at a Statutory Meeting held at the Lexton Community Hub.

Returning Councillors Tanya Kehoe (Mt Emu Ward) and Damian Ferrari (Beaufort Ward) were joined by new Councillors Megan Phelan (De Cameron Ward), Rebecca Wardlaw (Avoca Ward) and Simon Tol (Ercildoune Ward). Cr Kehoe was elected Mayor for the 12-month period.

The former Council which served for part of the 2024-2025 period included David Clark, Ron Eason and Robert Vance.



*The new Pyrenees Shire Council.*

## Major achievements

### Bridge Renewal Program

Pyrenees Shire currently has 156 road bridges, of which 100 are over 50 years old. Some of these older bridges were originally designed to only carry a load equivalent to a 33 tonne semi-truck, while the current bridge design loading can support over 150 tonnes.

Structural assessments have been carried out on several older bridges over the past seven years, as well as regular level two bridge condition assessments every four years and routine yearly level one inspections. These have all helped determine the shire's current 25 load limited bridges.

An ongoing bridge strengthening program is part of Council's Ten-Year Asset Plan, with \$420,000 allocated each year for bridge works.

Council has a long-term goal to remove all bridge limits by upgrading these bridges and has been actively seeking grants to undertake this work. Council will also continue to advocate to Australian and Victorian governments for funding to ensure the movement of all goods and products within the municipality.

Strengthening and guardrail works started on the McKinlay Street bridge in Landsborough as part of Council's ongoing bridge renewal program.

The works were funded by \$110,000 from the Australian Government's Local Roads and Community Infrastructure Program and \$50,000 from Council.



*Load limit signs have been installed on some bridges.*

### Beaufort Reuse for Recreation Project

The \$3 million Beaufort Reuse for Recreation Project was created as a sustainable solution to keep sports fields and open spaces green all year round.

The three-kilometre recycled water pipeline supplies over 100 million litres of recycled water annually to irrigate the local school oval, recreation reserve, golf course and croquet green.

The project was funded by \$1.4 million from the Victorian Government, \$1.6 million from Central Highlands Water and supported by Pyrenees Shire Council.

The project, which was managed and overseen by Central Highlands Water, will provide excellent environmental outcomes and sustainability benefits for decades to come.

Council was a strong advocate for the project which eliminated the need to pump water from Beaufort Lake to water open green spaces.

## Council Plan 2021-2025

Council completed its Council Plan 2021-2025. With 63 initiatives included in the plan, only one did not commence over the four years resulting in the plan's successful conclusion. Some of these initiatives were also affected by the natural disasters which occurred in the municipality and broader economic factors.

## Community Satisfaction Survey results

Council was pleased to see an improvement in its Community Satisfaction Survey results in the areas of waste management and the appearance of public areas and libraries. Council will continue to monitor results from this annual survey and ensure it implements strategies to improve scoring further.

## Future Challenges

Some of the upcoming challenges Council will face include:

- Providing staff resources to meet community expectations around growing service expectations while also ensuring financial sustainability.
- Continually improving Council's performance to ensure its Community Satisfaction Survey results are better aligned with community expectations.
- Long-lasting drought and other natural disaster impacts.
- The administration of the Victorian Government's Emergency Services and Volunteers Fund.
- Providing housing opportunities for our growing population.

## Future Outlook

Some of the issues Council will be working on over the coming year include:

- Addressing worsening fire and drought predictions, and longer-term extreme climatic events.
- Finding opportunities for long-term cost savings and service improvements.
- Reducing Council's environmental footprint.
- Implementing our Council Plan 2025-2029.
- Developing a strategy for our public pools, which are aging and require considerable upkeep and increased operational costs.
- A new four-bin waste system, including the introduction of Food Organics and Garden Organics (FOGO), legislated by the Victorian Government.

## Community Funding Program 2024-25

Council provides funding annually through community grants, sponsorships and subsidies to deliver improved social, cultural, environmental and economic outcomes for our residents and visitors.

In 2024-25, Council awarded a total of \$104,313.30 across all funding schemes. A total of 41 projects were funded across 38 community organisations and local businesses.

Funds are allocated under the following schemes:

### Community Grants

- Up to \$2,000 for programs, projects and equipment.
- Up to \$7,000 for minor capital works.
- Up to \$2,000 for sponsorship for events.

### Responsive Fund

- Up to \$500 for projects identified as being unexpected and/or having an urgent community need.

### Event Signage Subsidy

- Up to \$250 for township entry promotion signage.



*The Lexton Community Hub received funding for a free public water refill station from our 2024-2025 Community Funding Program.*



## Annual Grant Program

Amount	Awarded to	Project
\$1,638	Avoca Cemetery Trust	Minor equipment
\$6,100	Avoca Community Arts & Gardens Inc	Arts & Gardens Precinct outdoor amenity enhancements
\$1,580	Avoca Friends of the Pool	Sitting Safely in the Shade
\$1,789	Avoca Men's Shed	New router table
\$2,000	Avoca Riverside Market Inc.	Get Involved project
\$1,000	Beaufort and District Historical Society	Lighting the Courthouse
\$2,000	Beaufort Apex Club	BBQ upgrade project
\$7,000	Beaufort Blue Light Motorcycle Club	Beaufort Blue Light Motorcycle Club car park improvements
\$2,000	Beaufort Cricket Club	Women's cricket integration program
\$2,000	Beaufort CWA	Branded marquee and event equipment
\$2,000	Beaufort Guides Support Group Inc.	Beaufort and District Junior Disco program
\$400	Beaufort Men's Shed	Beaufort Men's Shed pressure cooker
\$2,000	Beaufort Photography Group (Auspiced by Pyrenees Arts Council)	Exhibition at Art Trax
\$2062	Beaufort Primary School	Installation of "Choose Tap" water fountain
\$7,000	Beaufort Services Group Inc	Replacement of the Op Shop timber flooring
\$2,000	Business for Beaufort	Second computer for Radio 88 Beaufort
\$7,000	Carngham Recreation Reserve	Safety and compliance of players and spectators
\$1,000	Carngham Recreation Reserve	Waste management program
\$2,000	Lake Goldsmith Steam Preservation Association	Safety barriers
\$6,002	Landsborough & District Historical Group Inc.	Railway Station Heritage signage program
\$5,142.5	Lexton Community Hub (Community Asset Committee)	Free public water refill station
\$2,000	Lexton Football Netball Club	Telecommunication improvement
\$998	Lexton Rural Fire Brigade	Brigade facilities enabling volunteerism and information sharing
\$2,000	Magnum Bonum Recreation Reserve	Mag Dam remediation
\$2,000	Moonambel Arts and History Group Inc	2025 Photographic competition and exhibition
\$2,000	Pyrenees Community House	Meet The Neighbours
\$2,000	Pyrenees Community House	Outdoor event equipment
\$4,400	Raglan Hall & Recreation Reserve Committee Inc.	Kitchen facilities upgrade
\$350	Snake Valley & District Historical Society	Risk reduction project
\$2,000	Trawalla & District Rec Reserve	Kitchen upgrade
\$2,000	Uniting Church Carngham	Heritage Month Concert
\$1,500	Waterloo Community Group	Water tank replacement
\$2,000	Waterloo Community Group	Waterloo Community Christmas in July
\$4,400	Waubra Community Hub	Upgraded kitchen and bar facilities

## Event Sponsorship

Amount	Awarded to	Project
\$5,000	Pyrenees Grape Growers & Winemakers Association	Pyrenees Unearthed Festival 2025, 2026 & 2027
\$4,000	Beaufort Football Netball Club	Beaufort Car & Truck Show
\$1,000	Avoca Riding Club	Avoca Riding Club Annual Dressage Day

## Signage Subsidy Program

Amount	Awarded to	Project
\$250	Beaufort Walkfest	Beaufort entry

## Response Subsidy

Amount	Awarded to	Project
\$500	Beaufort Football Netball Club	Tom Hawkins plays for Beaufort Crows
\$492	Landsborough & District Senior Citizens Group Inc.	Public liability insurance assistance
\$400	Pyrenees Arts Council	Artists Workshop
\$2,810	Pyrenees Beaufort Food Pantry Inc.	Food relief refrigeration unit

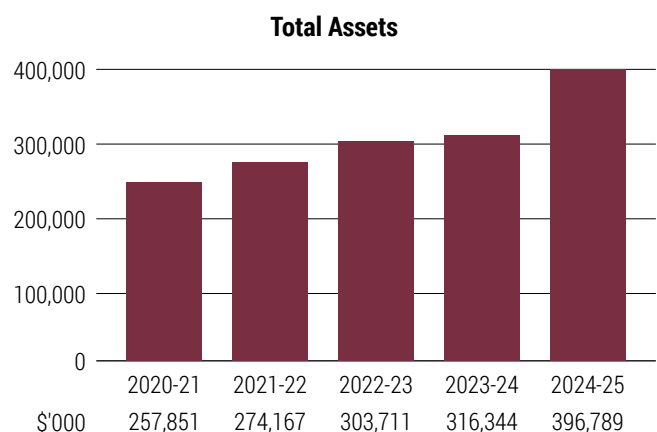
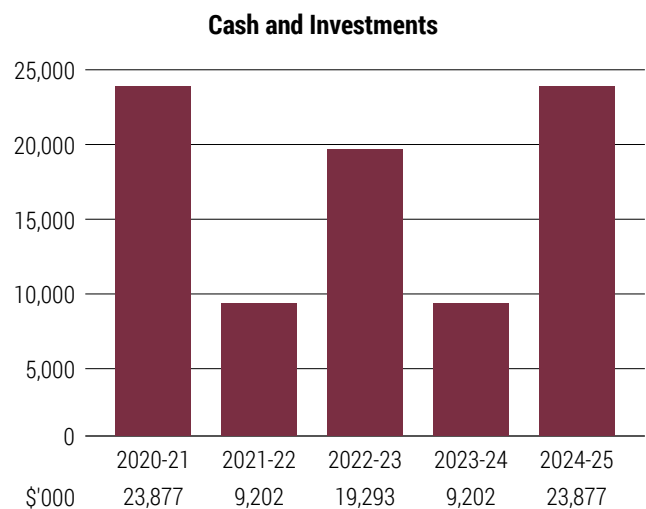
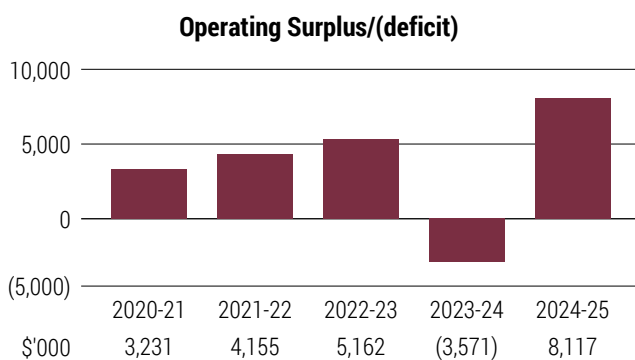


## FINANCIAL OVERVIEW

The financial position of the Pyrenees Shire Council as at 30 June 2025 continues to be within the financial parameters of Council's 10-year Financial Plan. Council continues to face significant challenge in funding the renewal of critical long-lived community infrastructure in 2024-25 with constraints on revenue raising and with cost increases greater than Council's revenue capacity.

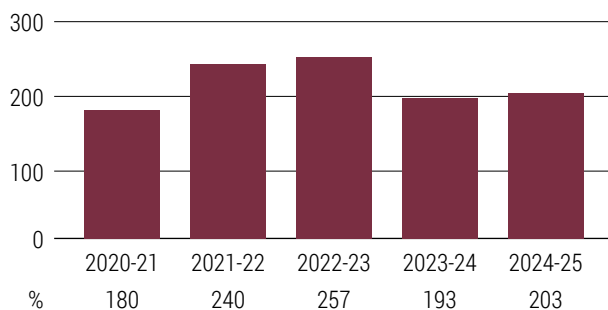
During 2024-25 Council continues to face increasing cost burdens because of the October 2022 floods and the recent fire event. Though Council has received significant funding from the Victorian Government, the cost burden continues to be significant, putting an increased burden on Council's financial sustainability whilst also putting increased strain on Council's ability to deliver all of its normal services and projects. This burden will continue into the 2025-26 financial year.

The financial results for the 2024-25 are:

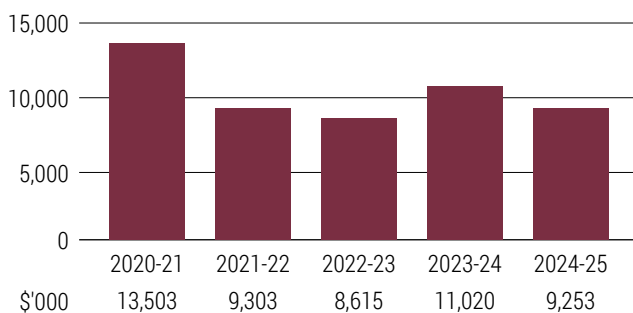




### Working Capital



### Capital Works



### Significant factors impacting the results

- October flood event
- February 2024 fire event
- Timing of the Financial Assistance Grant - \$3.701 million received in 2024-25 relating to 2025-26
- Beaufort Key Worker Accommodation Project - \$4.921 million received in advance
- Certified Flood Works - \$1.386 million received in advance

It is important to review the 2024-25 results in the context of the long-term financial objectives developed by Council. These are:

- Maintain a strong cash position
- Ensure Council remains financially sustainable in the long term
- Continue to pursue grants funding for strategic capital works from the Victorian and Australian governments
- Maintain the existing range and level of services available to communities within the municipality
- Ensure adequate revenue to maintain a sustainable level of services for the community
- Ensure appropriate levels of funding are provided to address Council's infrastructure gap.

A detailed analysis of the financial performance for 2024-25 can be found in the Annual Financial Report, which is available on Council's website and is attached to Council's Annual Report.

Glenn Kallio

**Principal Accounting Officer**



# *Section 3:* OUR COMMUNITY







## OUR HISTORY

### Traditional Owners

The traditional custodians of the lands that make up Pyrenees Shire are the Wadawurrung, Dja Dja Wurrung (Djaara), Eastern Maar and the peoples of the Wotjobaluk Nations – the Wotjobaluk, Jaadwa, Jadawadjali, Wergaia and Jupagulk.

We acknowledge the traditional owners of the lands upon which Pyrenees Shire is located, along with their continuing connection to land, waters and culture. We pay our respects to their Ancestors and Elders, recognise and respect their customs, stewardship and continuing connection to Country.

Aboriginal and Torres Strait Islander People currently make up almost 2% of the Pyrenees Shire population, double the Victorian average.

### Recent past

Pyrenees Shire has a strong history of pioneer settlement, gold exploration and mining, agriculture and viticulture that began in the early 19th Century.

The Shire is served by dedicated community groups who preserve, collect and research the Shire's history including the Avoca and District Historical Society, the Beaufort Historical Society, the Woody Yaloak Historical Society and the Linton and District Historical Society.

These groups also include the Cemetery Trusts in Avoca, Beaufort and Elmhurst plus the countless number of community groups and organisations that hold a wealth of historical knowledge.

Pyrenees Shire Council was formed in 1994–95 through the amalgamation of the Shires of Avoca, Lexton, and Ripon.





## OUR FUTURE

### Working together

Council also works with Registered Aboriginal Parties within Pyrenees Shire on protecting and preserving their local cultural heritage and ensuring their representatives have a voice regarding activities that take place on public land.

### Artworks

Beaufort is home to the Koori Art Trail, a walk around the Beaufort Lake populated with Indigenous art painted by Indigenous prisoners from the Langi Kal Kal prison. Each of the paintings is accompanied with its story and a virtual tour is available to view the works on Council's website and on YouTube [National Reconciliation Week 2020 Come Take a Walk With Me – YouTube].

The art trail is located on the traditional lands of the Wadawurrung People, and the artwork was provided to the Beaufort community and visitors to celebrate the Indigenous history of Wadawurrung.



One of the works on the Koori Art Trail.



Platypus Dreaming - Koori Art trail.



Return to Country - Koori Art Trail.

## OUR GEOGRAPHY

Pyrenees Shire offers the best of country living, accessible healthcare, a kinder to Year 12 education, and a positive community life.

Pyrenees Shire is situated in the beautiful surrounds of the Pyrenees Ranges, nestled adjacent to the popular Grampians National Park in western Victoria and situated between the regional cities of Ballarat, Ararat, Stawell and Maryborough.

The Shire covers some 3,500 square kilometres of a wide range of land types from steep mountainous forested country to basalt plains and cropping lands. The municipality is approximately a two hour drive west of Melbourne via the Western and Sunraysia Highways, and 30 minutes from the city of Ballarat.

Pyrenees Shire contains significant areas of publicly accessible land including the Pyrenees Ranges and Mount Cole State Forest, which form part of Australia's Great Dividing Range. Other forested areas exist in the Shire's southern and northern parts between Moonambel and the Redbank/Barkly areas, along with the Beaufort and Snake Valley districts. Other significant Great Dividing Range elements in or adjacent to the Shire include Mount Langi Ghiran, Mount Buangor, Mount Cole and Ben Nevis.

The Shire's countryside varies from the very steep hill areas of the Mount Cole, Mount Buangor and Pyrenees Ranges to the undulating flat open terrain around the Natte Yallock, Stoneleigh and Streatham areas. The major streams are the northerly running Wimmera and Avoca Rivers and the Bet Bet Creek, together with the southerly running Middle, Fiery and Emu Creeks.

Sections of the Shire that have been cleared have generally been improved for pasture with soil types varying from light gravel/clay soils in the north to very rich volcanic soils in the east and south.

Major water courses still contain and promote stands of native trees. Considerable areas of state forest, pine, and blue gum plantations, along with private plantations, exist in Beaufort, Raglan, Avoca, Landsborough, Moonambel, Waterloo, Chute and Snake Valley. Other plantations are reducing in size at Skipton, Lake Goldsmith, Trawalla, Eurambeen and Mena Park.

The Shire's climate varies between the north and south of the region. North of the Pyrenees Ranges there is a warmer, drier climate with rainfall of about 650mm per year. South of the ranges is a cooler, wetter climate with rainfall average in excess of 750mm per year.







## OUR LOCALITIES

Amphitheatre	Lexton
Avoca	Lillicur
Barkly	Lower Homebush
Beaufort	Main Lead
Bo Peep	Mena Park
Brewster	Middle Creek
Bung Bong	Moonambel
Burnbank	Mortchup
Carngham	Mount Emu
Carranballac	Mount Lonarch
Chepstowe	Natte Yallock
Chute	Nerring
Cross Roads	Nowhere Creek
Crowlands	Percydale
Ercildoune	Raglan
Eurambeen	Rathscar
Evansford	Redbank
Eversley	Shays Flat
Frenchmans	Shirley
Glenbrae	Snake Valley
Glenlofty	Stockyard Hill
Glenpatrick	Stoneleigh
Glenshee	Tanwood
Hillcrest	Trawalla
Lake Goldsmith	Warrenmang
Landsborough	Waterloo
Laplough	Wattle Creek
Langi Kal Kal	Waubra



## OUR MUNICIPALITY SNAPSHOT



### Population

Population **7,958**

Largest age cohort –  
65-69 years **8.9%**

Largest age cohort change –  
70-74 years **22.2% increase**

### Country of Birth

Australia **81.1%**

England **3.6%**

New Zealand **1.2%**

Netherlands **0.5%**

Philippines **0.5%**

Scotland **0.4%**

Germany **0.4%**

Households that speak a language other than English at home **1.6%**



### Area

**3,434** square kilometres

**About 2,000 km** of local road network – 716 km sealed,  
1,297 km unsealed

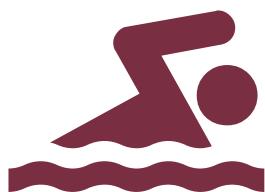
**6,319** rateable properties



### Council

**5** Councillors

**85.85** equivalent full-time employees, or **105** individuals



### Pools

**3** outdoor public swimming pool locations:  
Avoca, Beaufort and Landsborough

**8,564** visits to swimming pools





## Libraries

2 Library / Resource centres at Avoca and Beaufort

Mobile outreach service serviced Amphitheatre, Lexton, Avoca Hostel, Landsborough, Barkly, Redbank, Raglan, Trawalla, Snake Valley, Moonambel, Natte Yallock and Waubra.

12,316 library collection items

12,330 library items loaned



## Schools

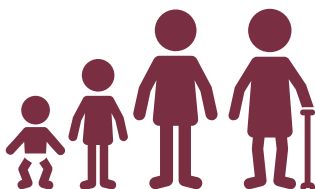
9 Government primary schools

1 Government secondary school



## Family and Child Health

223 children seen by the Family and Child Health Team



## Age

Median age 50

Population over 60 years 35.8%



## Income and work

Median weekly family income \$1,518

In the labour force 50.6%

Working 47.1% full-time, 47.6% part-time

Unemployed 3.7%



## OUR HEALTH



In the last Census (2021):

- **46.9%** report no long-term health conditions

Health conditions reported included:

- Arthritis **13.6%**
- Mental Health condition **11.7%**
- Asthma **9.9%**
- Cancer **4.3%**
- Diabetes **6.1%**
- Heart disease **6.1%**
- Dementia **0.6%**

## OUR ECONOMY

Pyrenees Shire is home to a strong community and economy. It is host to attractive tourism and business operations including the Pyrenees wine region and other locally owned enterprises and agriculture.

Council has a strong record of allocating its budgets to meet areas of priority to local communities.



### Community facilities

- Goldfields Recreation Reserve - oval lighting and electrical upgrades – \$450,000



### Communication improvements

- Council continuously advocates for improvements in the Mobile Black Spot Program.



### Critical infrastructure

- Around \$9.25 million invested into infrastructure and community focused capital works projects.
- More than \$548,000 on bridges, major culverts and floodways.



The unique features of the Shire establish it as the liveable heart of Victoria, celebrated by tourists, business and our communities, with a broad range of community interests in the arts, sport, its historical background and the numerous natural assets for those interested in bushwalking and cycling.

Tourist attractions include:

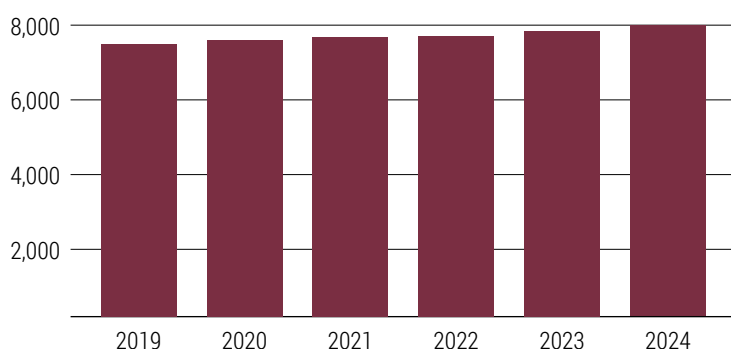
- Distinctive landscapes encompassing flat and open plains and hilly terrain, amongst which Mount Cole stands highest.
- The Pyrenees Ranges that provide for two climates to its north and south.
- The famous Pyrenees Wine Region, which hosts many established vignerons and wineries.
- A long and continuing history of gold discovery, reflected in the current bid to add the Victorian Goldfields to the UNESCO World Heritage List.

- Heritage precincts across the Shire, particularly in Avoca, Beaufort, Landsborough and Moonambel.
- Historic homesteads listed on the Victorian Heritage Register, including Mawalok, Mount Mitchell, Ercildoune and the Percydale Historic Reserve.
- A burgeoning creative sector exemplified by the Art Trax Gallery operating from the refurbished Beaufort Train Station and the Avoca Arts and Gardens Precinct operating from the former Avoca Railway Station.
- Several high-profile State Parks including Mount Buangor, Pyrenees Ranges State Forest, Mount Cole and Ben Major.

Key industry sectors include an established agricultural industry focussing on wool, meat, hay production, grain, potatoes and nurseries, grapes and forestry, plus four wind farms.

## Population

Population in the Pyrenees Shire has seen small but steady growth over the past 10 years, supported by Council's Correa Park development in Beaufort and infill development in all townships.







## Tourism

Tourism is an important industry in the Shire, which has a range of natural attributes that lend themselves to outdoor activities such as bushwalking, camping, cycling and sightseeing. The Shire is home to around 20 winery cellar doors operating in the Pyrenees and Grampians wine regions.

The region hosts a range of events that attract visitors year-round including the Pyrenees Unearthed Wine and Food Festival in April and cellar door events such as live music and specialist food and art events. Moonambel hosts mid-winter bonfires and spectacular fireworks displays, and the Lake Goldsmith Steam Rally is held twice per year.

Other events throughout the year include equestrian endurance rides and races, car rallies, cycling and walking events that take advantage of the state forests and country roads of the Pyrenees. Many smaller towns showcase their area with events such as markets and vintage car rallies. Regular tournaments are held including petanque, croquet, golf and lawn bowls.



Pyrenees Shire Council partners with 12 other local governments, led by the Cities of Ballarat and Greater Bendigo, to progress a bid for the Central Victorian Goldfields to be included on the World Heritage List.

This will share the extraordinary story of the Central Victorian Goldfields with people from across the globe and create social, cultural and economic opportunities across the region.

## Arts and culture

Art features prominently in the Shire with two main galleries in Beaufort (Art Trax) and Avoca (Gallery 127), and a range of other art-focused communities and major art shows held in the two larger towns annually. Markets held across the Shire attract a range of visitors and locals alike and support a growing group of local artisans, food producers and makers.

## Sport

Pyrenees Shire hosts football and netball clubs and leagues, junior and senior cricket, tennis, golf and lawn bowls, with many of the townships enjoying easy access to recreation and sportsgrounds. The beautiful natural environment attracts sporting pursuits including motorbike riding, cycling and hiking.

## Economy

Pyrenees Shire is dependent on its agriculture and viticulture industries. It is known for wool, wine, grain, sheep and forestry activity. Businesses in the industry type "agriculture, forestry and fishing" make up nearly half the total number of businesses in the Shire, almost one third of its gross output, and almost a third of the workforce is employed in this industry. Key agriculture crops include wool, cereal, hay and meat.

Other important industries of employment include viticulture, healthcare and social assistance, electricity, gas and wastewater services, construction industry, and retail trade.

HM Prison Langi Kal Kal and Council are major employers in the region within the Public Administration and Safety sector.

Output data represents the gross revenue (or total sales / income) generated by businesses/organisations in each of the industry sectors. The total output estimate for Pyrenees is \$917.2 million.



## Redbank Streetscape Project

Redbank has received important stormwater drainage upgrades and streetscape beautification works as part of the Redbank Streetscape Project. The works included drainage construction, kerb and channel construction and planting of street trees.

Tree species were selected based on community input and ability to thrive in the local climate, including Euky dwarf flowering gums and two varieties of Crepe Myrtle to bring a burst of white and pink flowers in late summer.

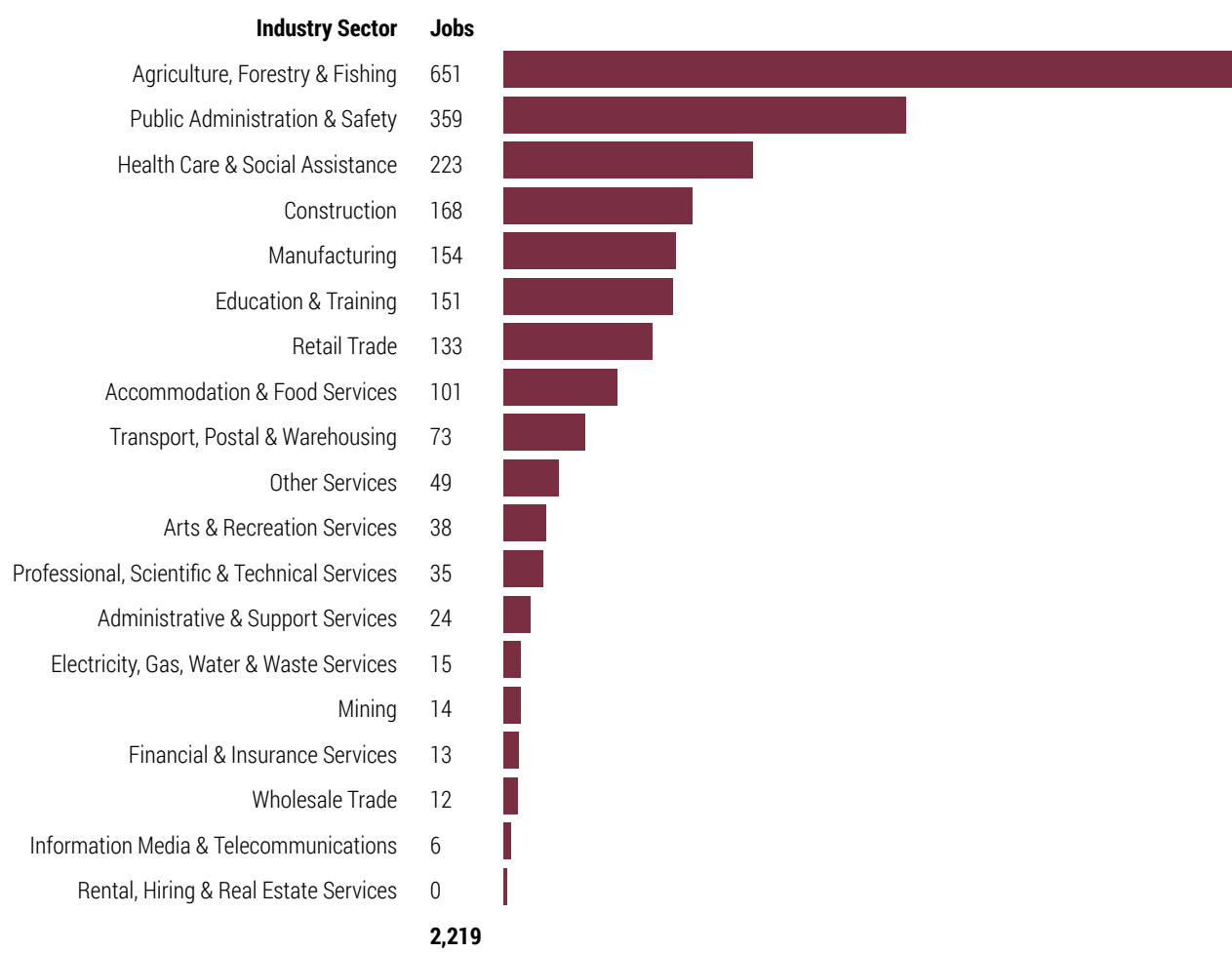
These works were funded by \$250,000 from the Australian Government's Local Roads and Community Infrastructure Program.



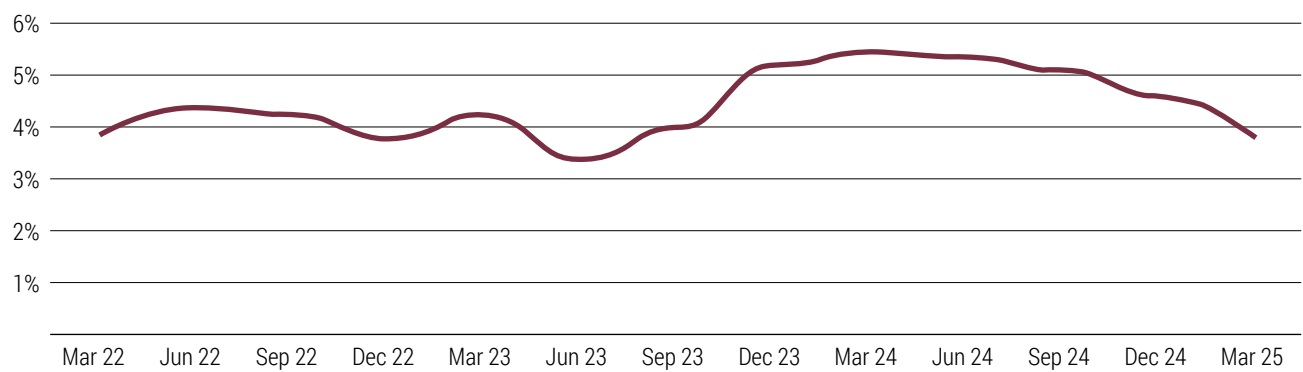


# Employment

The total employment estimate for the Pyrenees Shire is 2,219 jobs. Employees whose place of work is located within the Pyrenees Shire is shown across the range of industries below.



Unemployment has dropped from 5.5% in March 2024 to 3.8% in March 2025.





# *Section 4:* OUR COUNCIL

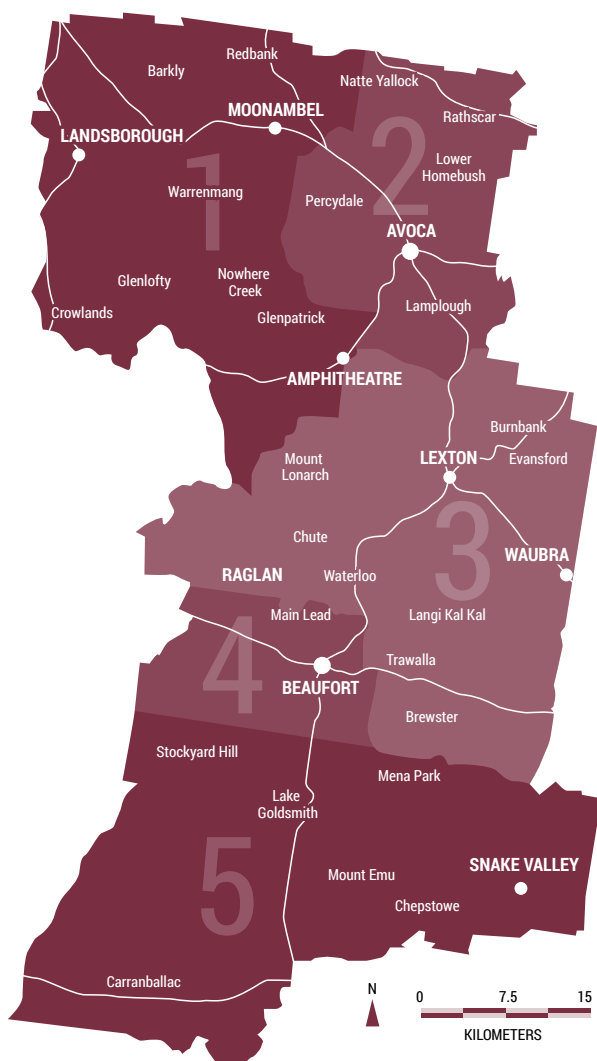




## OUR COUNCIL

Pyrenees Shire Council is elected by the Pyrenees Shire community to provide leadership for the good governance of the municipal district and the local community. The former Council was elected on 24 October 2021 for a four-year term which finished on 26 October 2024, on which date the current Council was elected for a four-year term. The Council was then sworn in on 12 November 2024.

The municipality is divided into five wards, represented by one Councillor in each ward. The five Councillors are the elected representatives of all the Shire's residents and ratepayers. They have responsibility for setting the municipality's strategic direction, policy development, identifying service standards and monitoring organisational performance.



- 1 De Cameron Ward
- 2 Avoca Ward
- 3 Ercildoune Ward
- 4 Beaufort Ward
- 5 Mount Emu Ward



# COUNCILLORS

## October 2024–Current



### Mayor Cr Tanya Kehoe

#### Mount Emu Ward

**T** 0439 571 480 **E** mountemu@pyrenees.vic.gov.au

Cr Tanya Kehoe is an educator, a community advocate and the Mount Emu Ward Councillor. Cr Kehoe's professional experience spans teaching and pastoral care, as well as farming. Cr Kehoe loves the sense of community in the Mount Emu and Snake Valley area, a community that she has been a part of her whole life.

Cr Kehoe was first elected to Pyrenees Shire Council in 2012 and re-elected in the 2016, 2020 and 2024 local government elections. She wants to use her strengths to better her community and strongly represent her community in her role as Councillor. Cr Kehoe would like to see the continual development of the Snake Valley township, improve opportunities for young people within the Shire and advocate for better services around roads and facilities. Cr Kehoe is also keen to continue to focus on how to best support farmers, services and businesses across the Shire to continue to advance the local area for all residents. Cr Kehoe and her husband run a sheep property at Mount Emu and have eight children.



### Cr Damian Ferrari

#### Beaufort Ward

**T** 0437 662 295 **E** beaufort@pyrenees.vic.gov.au

Cr Damian Ferrari was first elected to Council on 18 August 2018 following a by-election of the Beaufort Ward and re-elected in the 2021 and 2024 local government elections. Cr Ferrari was born and raised in the Beaufort area and still resides on a farm at Mount Cole. Cr Ferrari is community minded and a community advocate and genuinely cares about the people in our municipality. He would like to see the Council be progressive, sustainable, accountable and accessible to the community.

Cr Ferrari is passionate about ensuring Beaufort's long-term sustainability and progress, and building a harmonious, resilient and connected community. He is also passionate about protecting our environment. Cr Ferrari is keen to provide for our elderly and nurture our youth, which will assist in preserving our history and acquiring a promising future. Cr Ferrari enjoys camping, fishing, gardening and listening to Radio 88 FM.



### Cr Rebecca Wardlaw

#### Avoca Ward

**T** 0458 704 011 **E** avoca@pyrenees.vic.gov.au

Cr Rebecca Wardlaw was elected as the Avoca Ward Councillor in October 2024. As the Avoca Post Office owner and licensee, Cr Wardlaw has been an integral part of the community for many years. With a passion for all things equine, Cr Wardlaw is a harness racing trainer and driver and horse breeder who is also a fifth-generation farmer by marriage.

Cr Wardlaw is keen to represent Pyrenees community members and their needs and wants to work on bettering facilities and the lives of everyone who lives in the Shire. She hopes to help create a unified Council that achieves projects and implements programs for the betterment of the entire municipality. Cr Wardlaw lives in the Avoca area with her husband Stephen. They have three adult daughters and five grandchildren.



## **Cr Megan Phelan**

### **De Cameron Ward**

**T** 0461 523 580 **E** decameron@pyrenees.vic.gov.au

Cr Megan Phelan is a strong advocate for regional development and wants to see increased support for regional communities by both the Victorian and Australian governments.

She is an investor in the region and understands the challenges facing those who are seeking to build, grow or expand their business. In her Councillor role, she wants to support small business through streamlined strategic and statutory planning processes, and contribute to an expansion of services for the community. She is a passionate advocate for the local wine industry and associated areas of accommodation and food that support increased tourism to the region. She wants to be part of a strong responsive Council that has community interests at its core.

Cr Phelan has had a long career in government across social and economic portfolios, and recently moved to the for purpose sector, where she works as CEO of a Specialist Family Violence Service. She wants to bring her knowledge of government and governance to support the growth and development of the Pyrenees region.



## **Cr Simon Tol**

### **Ercildoune Ward**

**T** 0473 628 938 **E** ercildoune@pyrenees.vic.gov.au

Cr Simon Tol was elected as the Ercildoune Ward Councillor in October 2024 after a long and successful career in construction, plumbing and leadership. Cr Tol has been self-employed his entire life, running several businesses and employing many staff over this time. Cr Tol ran for election due to a desire to help drive change and improve the liveability of this wonderful region.

He hopes being part of the new Councillor group will provide the catalyst for more advocacy and productivity that will see Pyrenees Shire go from strength to strength, fostering a sense of pride within the community. Cr Tol lives in the Lexton area with his wife Kate. They have three adult children, William, Sophie and Harry, a son-in-law Caleb and a grandson Tom.

## **October 2021 – October 2024**

The following Councillors ended their term on 24 October 2024.

## **Cr Robert Vance**

### **De Cameron Ward**

Avoca Shire Councillor (1987-1996)

Pyrenees Shire Councillor (1996-2002, 2008-2024)

Shire President (1997-1998, 2001-2002)

Mayor (2008-09, 2013-14, 2018-19, 2023-2024)

## **Cr Ron Eason**

### **Avoca Ward**

Pyrenees Shire Councillor (2012-2024)

Mayor (2016-2017, 2021-2022, 2022-2023)

## **Cr David Clark**

### **Ercildoune Ward**

Pyrenees Shire Councillor (1992-2002, 2008-2024)

Shire President (1990-2000 – part)

Mayor (2003-2004, 2009-2010, 2017-2018)



# *Section 5:* OUR PEOPLE



# ORGANISATIONAL STRUCTURE

The elected Council is the governing body that appoints the organisation's Chief Executive Officer (CEO). The CEO has responsibility for the day-to-day management of operations in accordance with the Council Plan's strategic directions, and the CEO and two directors form the Executive Leadership Team (ELT) and lead the organisation.

## Executive Leadership Team



**Jim Nolan – *B.Eng (Civil)***  
**Chief Executive Officer**

Jim was appointed Chief Executive Officer in December 2014. He has more than 30 years' experience in local government at Glenelg, Southern Grampians and Northern Grampians Shire Councils. Jim has extensive experience across infrastructure, project delivery, community, and economic development.

As Chief Executive Officer, Jim is responsible for the day-to-day operations of Council, the Council Plan delivery and the implementation of Council decisions. Jim also has direct responsibility for economic development, people and culture, and communications.



**Jacinta Erdody – *Governance Institute of Australia, CertEDC (Certificate Effective Director Course)***  
**Director Corporate and Community Services**

Jacinta has worked within the Local Government sector for more than two decades both within Victoria and New South Wales. Jacinta is responsible for the strategic management of the Corporate and Community Services Department, which includes finance and administration, information technology, governance, corporate compliance, risk management/OHS, emergency management, customer services and community wellbeing.



**Douglas Gowans – *B.Eng***  
**Director Assets and Development Services**

Douglas joined Pyrenees Shire Council in 2015. His experience in local government spans two decades including roles at Golden Plains and Hindmarsh Shire Councils.

Douglas manages the operations and asset areas of Council. His responsibilities include the construction and maintenance of critical public infrastructure, including roads and bridges, as well as waste management and recycling, public asset maintenance, environment, town planning, building services and community safety and amenity.





## WHAT COUNCIL DOES

The following gives a broad outline of the key functions undertaken by the different departments and functions within the directorates.

### Office of the Chief Executive Officer

<b>Communications</b>	Media releases Social media Official communications Website management
<b>Advocacy</b>	Advocating and promoting proposals which are in the local community's best interests
<b>People and Culture (Human Resources)</b>	Recruitment, retention and staff wellbeing Volunteer management Organisational training and development Industrial relations / grievance management WorkCover and return to work management Gender equality
<b>Economic Development and Tourism</b>	Economic and business development Business sector monitoring, support, liaison and advice Tourism promotion and marketing Caravan parks Events promotion



## Corporate and Community Services Directorate

<b>Community Wellbeing and Development</b>	<ul style="list-style-type: none"> <li>Senior Citizens Centres</li> <li>Supported social activities</li> <li>Maternal and Child Health</li> <li>Supported Playgroups</li> <li>Immunisation program</li> <li>Community groups and action planning support</li> <li>Youth services and support</li> <li>Community Funding Program</li> <li>Community health and wellbeing</li> <li>Sport and recreation planning/aquatic facilities</li> <li>Community engagement</li> <li>Project management facilitation</li> <li>Recovery management</li> <li>Family violence</li> <li>Resource Centres</li> </ul>
<b>Frontline Services</b>	<ul style="list-style-type: none"> <li>Customer service / Council business</li> <li>Resource Centres and libraries</li> <li>Visitor Information Centres</li> <li>Customer Action Requests (CARs) administration</li> </ul>
<b>Finance</b>	<ul style="list-style-type: none"> <li>Financial management, budgeting and reporting</li> <li>Property and revenue / accounts receivable</li> <li>Fleet procurement and maintenance</li> <li>Accounts payable</li> </ul>
<b>Information Management</b>	<ul style="list-style-type: none"> <li>Data and information security / disaster recovery</li> <li>Information and records management</li> <li>Systems development and management</li> <li>ICT support</li> <li>Geographic Information Systems (GIS)</li> </ul>
<b>Governance and Performance</b>	<ul style="list-style-type: none"> <li>Governance and corporate compliance</li> <li>Risk management and occupational health and safety</li> <li>Business continuity management</li> <li>Fraud and corruption protection</li> <li>Privacy and FOI management</li> <li>Procurement governance</li> <li>Complaints administration and management</li> <li>Organisation service and process reviews</li> <li>Internal audit</li> </ul>
<b>Emergency management</b>	<ul style="list-style-type: none"> <li>Municipal emergency management planning and administration</li> <li>Municipal relief and recovery support</li> </ul>

## Assets and Development Services Directorate

<b>Works / Operations</b>	<ul style="list-style-type: none"> <li>Stormwater, bridges, roads and footpath maintenance</li> <li>Parks and gardens, public municipal area maintenance</li> <li>Street tree management</li> <li>Litter management and graffiti removal</li> <li>Traffic management</li> <li>Conservation and bushland management</li> <li>Plant and equipment maintenance</li> <li>Asset inspection schedules and Road Management Plan management / compliance</li> </ul>
<b>Planning and development</b>	<ul style="list-style-type: none"> <li>Customer service, technical advisory and issues resolution</li> <li>Property information</li> <li>Statutory planning</li> <li>Strategic planning (urban design / township, land use, social planning and public spaces, strategic policy and zoning, heritage management)</li> <li>Building control, safety and enforcement</li> <li>Emergency incident post-impact assessment</li> </ul>
<b>Community safety and public health</b>	<ul style="list-style-type: none"> <li>Fire prevention program</li> <li>Resilient communities / Pyrenees Community Safety Working Group</li> <li>Environmental Health (food safety, public health and wellbeing, domestic wastewater management)</li> <li>Community Safety and Amenity (local law enforcement, animal and stock management, school crossing supervisors, parking enforcement, footpath trading, public amenity enforcement)</li> </ul>
<b>Asset Management</b>	<ul style="list-style-type: none"> <li>Building / facilities maintenance</li> <li>Asset management planning and systems</li> <li>Strategic assets management and lifecycle planning</li> <li>Asset condition inspections and reports</li> </ul>
<b>Engineering Services</b>	<ul style="list-style-type: none"> <li>Engineering design</li> <li>Capital works project management</li> <li>Contract and contractor management</li> <li>Roads and footpath provision / planning / construction</li> <li>Road infrastructure provision</li> <li>Stormwater drainage provision</li> </ul>
<b>Environmental sustainability</b>	<ul style="list-style-type: none"> <li>Land management</li> <li>Pest and weed management</li> <li>Environment sustainability and climate change</li> <li>Open air burning / fuel reduction burning</li> <li>Collection of firewood</li> <li>Natural resource management / native vegetation offset management</li> <li>Climate resilient communities</li> <li>Maintenance of bushland reserves and rural walking tracks</li> <li>Support for Friends and Landcare Groups</li> </ul>



## COUNCIL STAFF

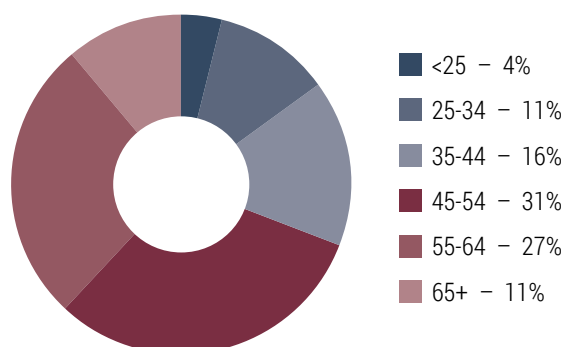
As of 30 June 2025, a summary of the number of full-time equivalent (FTE) staff categorised by employment classification and gender is set out below. This represents an increase in FTE from the previous year.

Structure Classification	Band 1	Band 2	Band 3	Band 4	Band 5	Band 6	Band 7	Band 8	SEO + others	Total
Permanent FT – F	0	0	0	6	2	6	1	1	3	19
Permanent FT – M	0	0	18	4	2	12	2	3	7	48
Temporary FT – F	0	0	0	0	0	0	0	0	0	0
Temporary FT – M	0	0	0	1	1	0	0	0	0	2
Permanent PT – F	0	0	0	7.36	1.3	2.9	0	0	1.4	12.96
Permanent PT – M	0	0	0	0.14	0	0	0	0	0	0.14
Temporary PT – F	0	0	0	0.5	1.2	0	0	0	0.8	2.5
Temporary PT – M	0	0	0.4	0	0	0	0	0	0	0.4
Permanent Casual – F	0.45	0	0	0	0	0	0	0	0	0.45
Permanent Casual – M	0	0	0	0	0	0	0	0	0	0
Temporary Casual – F	0	0	0	0	0	0	0	0	0	0
Temporary Casual – M	0	0	0.4	0	0	0	0	0	0	0.4
<b>Total</b>	<b>0.45</b>	<b>0</b>	<b>18.8</b>	<b>19</b>	<b>7.5</b>	<b>20.9</b>	<b>3</b>	<b>4</b>	<b>12.2</b>	<b>85.85</b>

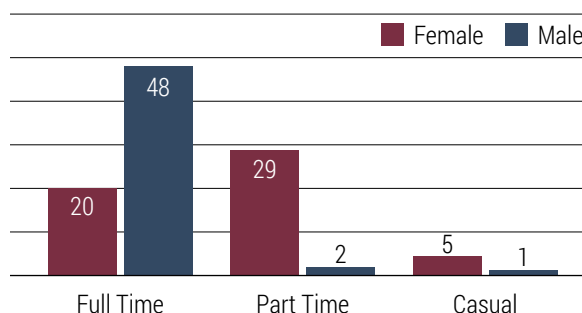
FTE = full-time equivalent; FT = full-time; PT = part-time; F = female; M = male

As of 30 June 2025, the Pyrenees Shire Council had a total permanent workforce of 85.85 equivalent full time, or 105 individuals.

### Employee's Age Composition

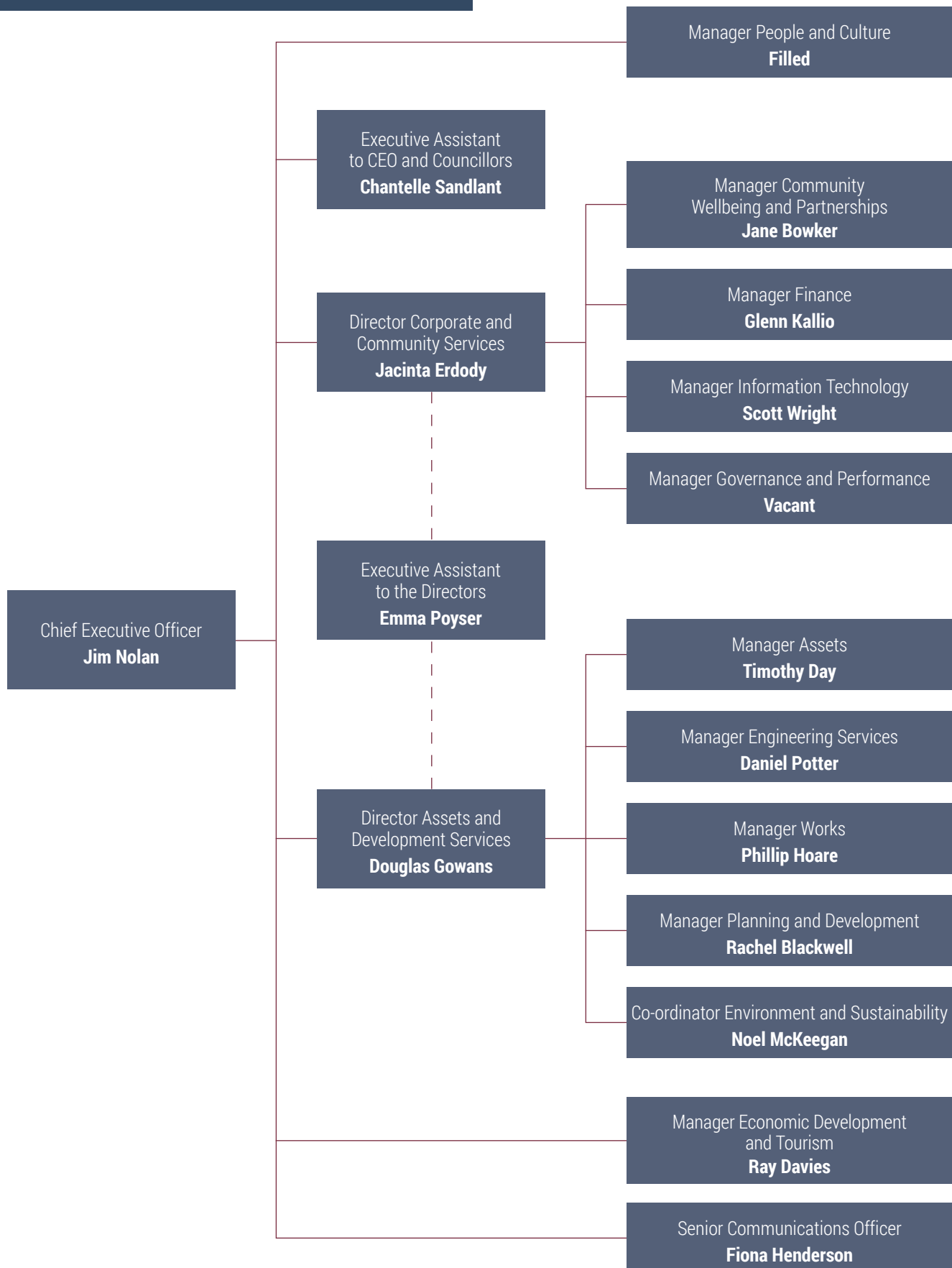


### Staff by Gender and Employment Type





# MANAGEMENT STRUCTURE



→	<ul style="list-style-type: none"> <li>• Human Resources Management</li> <li>• People &amp; Culture</li> </ul>	<ul style="list-style-type: none"> <li>• Recruitment</li> <li>• Workforce Planning</li> </ul>	
→	<ul style="list-style-type: none"> <li>• Community Planning</li> <li>• Family &amp; Children's Services</li> <li>• Community Development</li> </ul>	<ul style="list-style-type: none"> <li>• Sport &amp; Recreation, Health Promotion</li> <li>• Youth</li> <li>• Positive Ageing</li> </ul>	<ul style="list-style-type: none"> <li>• Community Focused Project Management</li> <li>• Community Engagement Support</li> </ul>
→	<ul style="list-style-type: none"> <li>• Financial Management</li> <li>• Financial Operations</li> </ul>	<ul style="list-style-type: none"> <li>• Payroll</li> <li>• Creditor / Debtors</li> </ul>	<ul style="list-style-type: none"> <li>• Revenue (rates)</li> </ul>
→	<ul style="list-style-type: none"> <li>• Information Technology</li> <li>• Computer Hardware</li> </ul>	<ul style="list-style-type: none"> <li>• Server &amp; Software</li> <li>• Telecommunications</li> </ul>	<ul style="list-style-type: none"> <li>• Geographical Information Systems</li> </ul>
→	<ul style="list-style-type: none"> <li>• Policy Systems</li> <li>• Risk Management</li> </ul>	<ul style="list-style-type: none"> <li>• Business Continuity</li> <li>• Emergency Management</li> </ul>	<ul style="list-style-type: none"> <li>• Governance</li> <li>• Records Management</li> </ul>
→	<ul style="list-style-type: none"> <li>• Capital Works Project Management</li> <li>• Asset Management Systems</li> </ul>	<ul style="list-style-type: none"> <li>• Building Maintenance</li> <li>• Strategic Asset Management</li> </ul>	
→	<ul style="list-style-type: none"> <li>• Engineering Design</li> </ul>	<ul style="list-style-type: none"> <li>• Waste Management &amp; Recycling</li> </ul>	<ul style="list-style-type: none"> <li>• Contracts Management</li> </ul>
→	<ul style="list-style-type: none"> <li>• Parks &amp; Gardens Maintenance</li> <li>• Road &amp; Bridge Maintenance</li> </ul>	<ul style="list-style-type: none"> <li>• Plant &amp; Equipment Maintenance</li> <li>• Public Infrastructure Maintenance</li> </ul>	
→	<ul style="list-style-type: none"> <li>• Statutory Planning</li> <li>• Strategic Planning</li> <li>• School Crossing Supervisors</li> </ul>	<ul style="list-style-type: none"> <li>• Planning Enforcement</li> <li>• Environmental Health</li> <li>• Building Services</li> </ul>	<ul style="list-style-type: none"> <li>• Community Safety &amp; Amenity</li> <li>• Fire Prevention</li> </ul>
→	<ul style="list-style-type: none"> <li>• Planning Referrals</li> </ul>	<ul style="list-style-type: none"> <li>• Council Sustainability</li> </ul>	<ul style="list-style-type: none"> <li>• Weed Management</li> </ul>
→	<ul style="list-style-type: none"> <li>• Economic Development</li> <li>• Tourism</li> </ul>	<ul style="list-style-type: none"> <li>• Visitor Information Centres</li> <li>• Events</li> </ul>	
→	<ul style="list-style-type: none"> <li>• Communications</li> </ul>		

## STAFF SPOTLIGHT

### Memphis Forte Design and Projects Engineer

Memphis Forte may be new to Pyrenees Shire, but he has already learnt his way around both the municipality and design engineering.

Memphis started at Pyrenees Shire Council in March 2025 as a Design and Projects Engineer and completed his Bachelor of Civil Engineering with Honours from RMIT University in July, with plans to do his master's degree next year.

Prior to starting at Council, Memphis also worked as a civil contractor and found a switch to design engineering as a challenge he was keen to embrace.

"From my first week, I was tasked with the design and delivery of Victorian Government funded infrastructure that would span across all parts of the Shire. I quickly started to learn all the different parts of the Shire, the challenges faced in each area and how to best tailor the design to ensure there is a positive community impact."

"As I'm early in my Civil Engineering career, I am just enjoying all the types of projects and experiences I get. We have to work on projects from concept to the finished product, so no day is ever the same."

"Some days I'm in the office designing and checking standards while others I am out speaking with the community on how best to design something that will leave a positive impact. I get to see things through all sorts of lenses from an economical one to a safety one which can be a challenge to balance but I enjoy taking these on."

"I have a sense of purpose when doing my job knowing that what I am doing can really have positive effects on people. I get the feeling from the rest of the team that we are all striving to make improvements for the community which is a great thing to be surrounded by every day at work."

"More specifically I have enjoyed the challenge that working here presents. Pyrenees Shire is quite large and diverse so designing for this can be quite difficult. That's where I'm grateful to the rest of the engineering team as they have taught me so much and helped me develop in my role."

Outside work, Memphis enjoys playing futsal, surfing with his partner and travel.







## OTHER STAFF MATTERS

### Gender Equality Action Plan (GEAP)

Council continues to be committed to improving equality based on gender and other barriers. In May 2025 Council took part in the People Matter Survey, which is the Victorian Public Sector's independent employee opinion survey. It supports building positive workplace culture consistent with public sector values and improves employees' working environments. The Diversity, Respect and Inclusion Working Group implemented recommendations and actions, such as provision of training and policy reviews.

### Recruitment, attraction and retention

Council currently employs 105 members of staff. Council advertised 32 positions in 2024-25, five of which were internal only processes. Council continues to receive multiple applications per advertisement.

### Traineeships and work experience

No traineeship was provided during 2024-25. Multiple secondary and tertiary students were given the opportunity to undertake work experience placements in the organisation and Council is committed to providing these vital learning experiences for the upcoming workforce.

### Learning and development

Council continues to provide ongoing learning and development to all staff through internal and external programs.

A sample of the training undertaken in 2024-25 includes:

- First Aid/CPR
- Occupational Health and Safety
- Mental Health First Aid
- Emergency Management Training
- Gender Impact Assessment Training
- Certificate IV in Government Investigation
- Cross Council Mentoring Program
- Chemical Management
- Certificate IV in Training and Assessment
- Recruitment Training

Furthermore, staff attended conferences organised by the Municipal Association of Victoria (MAV) and LGPro.

### Recognition of length of service

Council recognises the length of service that staff contribute as part of its annual end of year celebrations.

- 4 staff members were recognised for 10 years of service
- 4 staff members were recognised for 15 years of service
- 3 staff members were recognised for 20 years of service



## HEALTH, SAFETY AND WELLBEING

Council has a commitment to providing a healthy and safe workplace for all Councillors, staff, volunteers, contractors and visitors to Pyrenees Shire Council.

Council articulates and delivers this commitment through its Health Safety and Wellbeing Policy and OHS Management System, and recognises health, safety and wellbeing as an integral part of our business.

### The Pyrenees Way

The Pyrenees Way describes how Pyrenees Shire Council manages its health, safety and wellbeing obligations – representing a culture where safe work practices and attitudes, and a “speak up” culture are reflective of the “way we do things at the Pyrenees Shire Council – safely and without harm”.

Council works towards minimising harm by focusing on four key pillars:

1. **Leadership:** provide direction and support in the provision of high standards of health, safety, wellbeing and environmental standards; aiming to eliminate or reduce as far as is easily practicable the risk of harm and promoting a zero tolerance to workplace aggression or violence;
2. **Systematic Approach:** establish a management framework that supports a strong and compliant health, safety and wellbeing culture, inclusive of behavioural standards that promote good mental health;
3. **Active OHS and Speak Up culture:** promoting an organisational culture that accepts good health, safety and wellbeing; and encourages continuous improvement as an integral part of the way that Council and its workforce undertakes its activities; and
4. **Workplaces and equipment:** ensuring a deep understanding of the nature of hazards inherent within Council's work, activities and undertakings.

Pyrenees Shire Council achieves these goals by:

- Ensuring that health, safety and wellbeing is adequately resourced and maintained as an integral part of business planning processes;
- Complying, as a minimum, with all relevant OHS laws and regulations;
- Identifying, eliminating or mitigating risks, as far as is reasonably practicable, to Council's workforce;
- Implementing, maintaining and reviewing our OHS Management system;
- Continual and effective improvement of OHS performance, through the setting and review of objectives and targets, which relate to key aspects of the business;
- Providing and maintaining an effective mechanism for consultation, communication and partnership with all Councillors and staff on health, safety and wellbeing matters;
- Maintaining a culture of employee consultation and teamwork in all aspects of health, safety and wellbeing;
- Providing and maintaining an effective process and tools to encourage the reporting, management and resolution of health, safety and wellbeing hazards, risks, incidents and issues;
- Providing appropriate health, safety and wellbeing awareness and training to develop an informed and knowledgeable Council and workforce; and
- Requiring all Councillors, employees, contractors and volunteers to accept responsibility for their own actions, and to behave in a manner that reflects safe work practices.

Officers report regularly on health, safety and wellbeing to Council's Audit and Risk Committee, OHS Committee, Staff Consultative Committee and Risk Management Committee on issues that arise.



## Psychosocial safety and wellbeing

Council actively monitors the mental wellbeing of its staff and aims to create and maintain an inclusive and supportive workplace where employees feel appreciated and everyone is treated equally and fairly.

Council works under the following principles:

- Fostering a culture of respect and tolerance of people who have psychological challenges.
- Being mindful that people may have undisclosed psychological concerns that could impact on a range of interactions.
- Facilitating good mental health and psychological safety by virtue of connectedness, tolerance, and respect and through fostering productive work relationships and an inclusive workplace culture.

## WorkCover claims

Council recorded three (3) WorkCover claims during the reporting period.



# *Section 6:* OUR PERFORMANCE

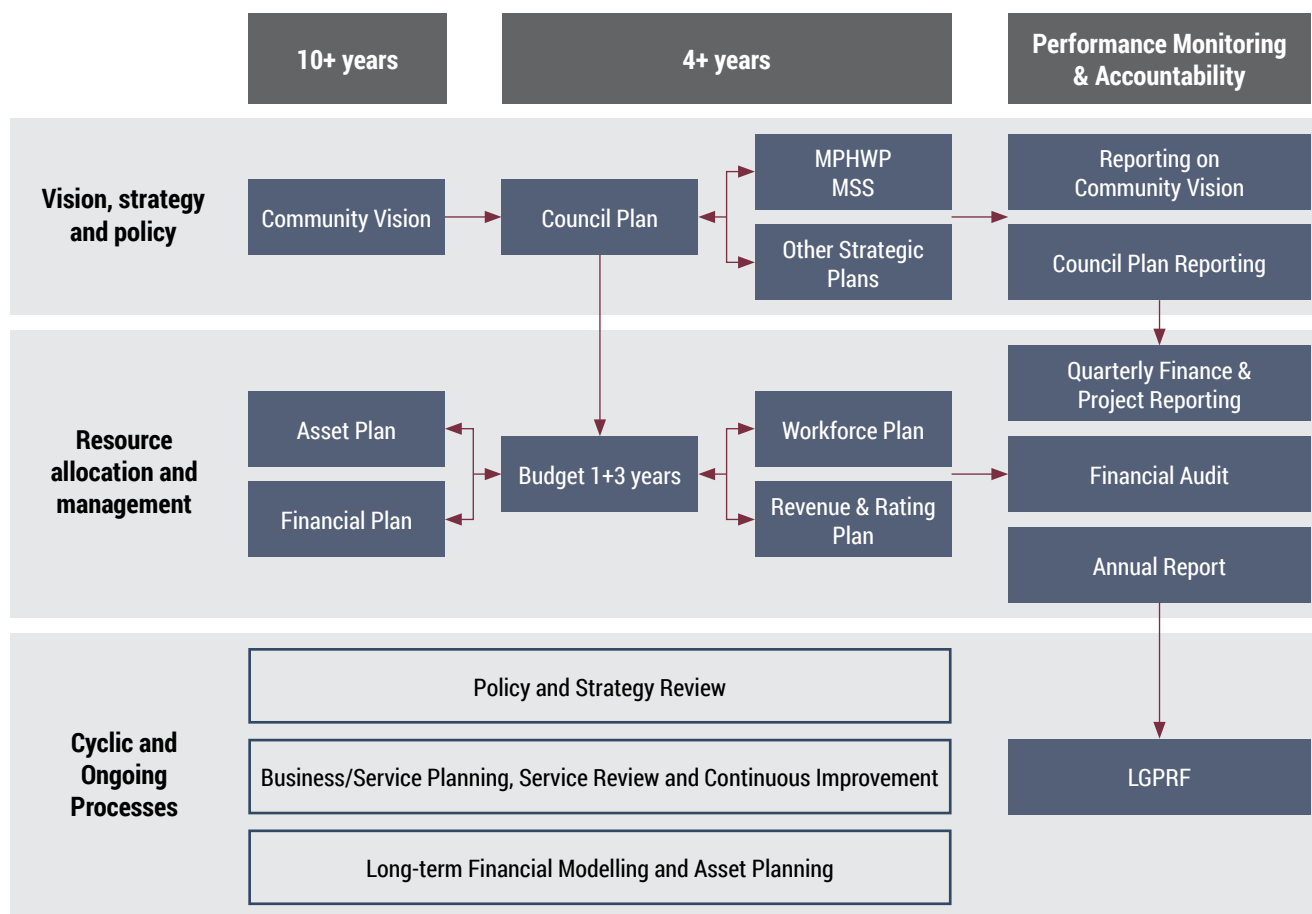


# Integrated Strategic Planning and Reporting Framework (ISPRF)

The legislative timeframes for development, review and adoption of the elements of the ISPRF vary. The following diagram provides an overview of the core legislative elements of an Integrated Strategic Planning And Reporting Framework and outcomes.

Overview		Elements	Outcomes
<p>A Community Vision reflects a consensus view of the future community wants and needs, and the high level actions required to achieve desired outcomes.</p> <p>Vision Statements reflect shared values and aspirations and create active tension between the current and desired future state.</p>	10-years +	<p><b>Community Vision</b> &gt; 10-year aspiration for community</p>	<p>There is a consensus view of the desired future (10+ years) for the community and potential pathway to achieve this.</p> <p>Intended directions, pathways and investments have legitimacy.</p> <p>Council's jurisdiction and targets for advocacy are understood.</p> <p>There is an understanding of community, civil society and broader partnerships required to achieve the Vision.</p>
<p>A Financial Plan is used by Council, community and the organisation to ensure the long term viability and sustainability of the Council. It supports the achievement of the Community Vision and establishes investment and spending thresholds.</p> <p>The Asset Plan ensures effective management and stewardship of community assets.</p>		<p><b>Financial Plan</b> 10-year financial framework to support achievement of Community Vision and Council Plan</p> <p><b>Asset Plan</b> 10-year asset management framework to support achievement of Community Vision and Council Plan</p>	<p>Improved understanding of Council's capability to achieve its vision.</p> <p>Clear view of the fiscal capacity and constraints of Council.</p> <p>Financial risk and potential areas of volatility are managed.</p> <p>Council Plan, strategies, programs and projects can be resourced.</p> <p>Council is a trusted and responsible steward and community assets meet future community needs.</p>
<p>Council Plan outlines the agenda for a new Council and supports the achievement of the Community Vision through strategic objectives and strategies.</p> <p>Revenue and Rating Plan outlines a medium-term view of how Council will raise revenue to support activities and achievement of Council Plan strategies and objectives.</p>	4-years +	<p><b>Council Plan</b> 4-year plan to support achievement of Community Vision Strategic objectives, major initiatives, strategies and indicators</p> <p><b>Revenue and Rating Plan</b> 4-year plan to support achievement of Community Vision and Council Plan</p>	<p>Council owns the Council Plan and the community is clear on its strategic direction.</p> <p>There is a clarity on how strategic objectives will be achieved and consistency with available resources.</p> <p>There is alignment with and progress towards the Community Vision.</p> <p>It is clear how Council will collect revenue to support activities.</p>
<p>Council will develop and adopt a budget each year that describes in more detail the way in which revenue will be raised and expenditure directed.</p> <p>The budget must include 3-year financial projections as well as description of services, major initiatives and performance measures.</p> <p>The CEO must prepare and maintain a 4-year Workforce Plan.</p>		<p><b>Annual Budget</b> 1 + 3-year budget supporting Council Plan delivery, includes description of services, major initiatives and performance measures</p> <p><b>Workforce Plan</b> 4-year plan reflecting organisational structure and staffing requirements to support delivery of Council Plan [s46 (4)]</p>	<p>Strategies and initiatives to achieve Council Plan are clearly articulated, mapped and resourced.</p> <p>Programs and initiatives have quality and cost standards.</p> <p>Resources (including people) required to deliver on commitments are understood.</p> <p>The community has had an opportunity for deliberative engagement.</p>
<p>Council is accountable for its performance through the Annual Report, Local Government Performance Reporting Framework and mandatory quarterly financial reports that are presented to Council.</p> <p>Many Councils develop and maintain additional mechanisms to ensure public accountability, these include: quarterly reporting on achievement of capital works and Council Plan initiatives, routine reporting on project, program and policy initiatives.</p>	1-year +	<p><b>Annual Report</b> Report on operations including implementation of Council Plan and major initiatives Service performance indicators Financial performance statement</p> <p><b>LGPRF</b> Local Government Performance Reporting Framework</p>	<p>Transparent monitoring of financial, service and program performance.</p> <p>Improved accountability to Council and community for achievement of objectives.</p> <p>Improvement opportunities captured and incorporated into planning.</p>

The following diagram demonstrates how each element might inform or be informed by other parts of the integrated framework.



Following the general local government election in October 2024, the following were updated in the 2024/25 FY.

- The Council Plan 2024-29
- The Community Vision 2031
- The Budget 2025-26
- The Revenue and Rating Plan and the 10-year Long-term Financial Plan
- The Asset Management Plan



# COUNCIL PLAN 2021-25

The Plan was developed and adopted in 2021, strongly based upon the community-developed Pyrenees Shire Community Vision 2021-2031, and changed the plan from an inward focus to a community focus.

The Council Plan 2021-25 included strategic objectives, operational strategies for achieving these for the four-year Council term, and strategic indicators for monitoring achievement of the strategic objectives. 2024-2025 FY was the last year of the Council Plan 2021-25.

Enabling Principles			
Motivate and inspire community involvement		Provide transparency and accountability	Use resources efficiently and effectively

Priorities to Achieve the Vision			
People		Place	
Prepare for emergencies and ensure community safety		Sustain and enhance unique character of our communities	
Support a vibrant community arts, culture and heritage environment		Support community sustainability	
Improve accessibility and inclusivity		Enhance liveability of our communities	
Promote health, wellbeing, engagement and connection		Promote responsible development	
Improve social outcomes			
Environment		Economy	
Lead and promote environmental sustainability		Support our local businesses and help to strengthen key industries	
Foster a climate change resilient community		Invest in road infrastructure to improve connectivity for commerce and community	
Encourage community care of biodiversity and natural values		Advocate for and invest in assets and infrastructure to support industry sustainability	
Improve waste management to reduce landfill and reduce harm to the environment			

## Performance

Council's performance for the 2024-2025 FY has been reported below in separate sections against each strategic objective to demonstrate Council's progress against the Plan, separated within each section as follows:

- Results achieved in relation to the strategic indicators in the Council Plan
- Progress in relation to the priorities identified to achieve the Vision in the Council Plan
- Services funded in the budget
- Results against the prescribed service performance indicators and measures



## COUNCIL PLAN – ENABLING PRINCIPLES

Our Community Panel said in 2031 that the Pyrenees Shire Council will have motivated and inspired community engagement and involvement; and provided transparency and accountability.

Council Priorities		What we achieved
<b>a</b>	<b>Motivate and inspire community involvement</b>	
1	<p>Embed community participation in project management framework.</p> <p><i>Status: Complete</i></p>	<p>Community engagement is now a condition embedded in the project management framework prior to approval being provided by the steering group for the project to commence.</p> <p>Monitoring of engagement is undertaken through monthly meetings of the project management steering group.</p> <p>Engagement information forms part of Council reports.</p>
2	<p>Work with our communities to understand and release their aspirations.</p> <p><i>Status: Ongoing – now part of Business as Usual</i></p>	<p>Officers commenced a regular schedule of working within our communities in 2022-2023, facilitating a closer relationship between Council operations and community members. The schedule is regularly promoted to the community and remains as part of business as usual.</p> <p>Some of the engagement has focused on improving working relationships with members of Council's Community Asset Committees – volunteers who do great work in managing and maintaining community assets on behalf of Council.</p> <p>An amalgamated community grant / funding program framework was completed during 2022-2023, creating a simpler and more consistent approach for our community groups.</p> <p>Community funding and grant programs have been successfully expended each year, reflecting the strong support and encouragement provided by officers to community members and groups.</p> <p>Face to face guidance and information sessions are provided to prospective applications as part of the funding process.</p>

Council Priorities		What we achieved
3	Encourage wide representation of community in Council decision-making being diverse in terms of gender, age, culture, and occupation. <i>Status: Ongoing</i>	<p>Opportunities for community discussion with Councillors and senior officers were provided monthly on a 24-month rotating schedule to all parts of the shire during the life of the Plan. In September 2022, the Councillor Cuppa sessions were moved to late afternoon / early evening resulting in a greater level of community participation.</p> <p>Monthly Ordinary Council Meetings are open to the public, with opportunity for public participation at those meetings through questions or submissions.</p> <p>Community members can present to Councillors at briefing sessions on topics of interest or concern. Over the past few years, community members discussed issues relating to wind farms, powerline proposals, environmental issues, and planning matters.</p> <p>Communication plans are developed for each Calendar year. Broad feedback was sought during the development of the Council Plan 2025-2029.</p>
4	Providing a range of opportunities for community participation, including online, in-person, and through different media. <i>Status: Ongoing</i>	<p>Comments relate as in (1), (2), and (3) above.</p> <p>Utilisation of the Engagement Hub application on Council's website was strongly encouraged, and an engagement / communications plan is developed and published each year.</p> <p>In 2025, a change was made to publish projects on the website to improve ease of participation for residents.</p>
5	Annually report to a community consultative group to review the implementation of the Community Vision. <i>Status: Ongoing</i>	<p>Information was included in Annual Reports and an in-person forum with the community consultative panel was held in early 2024, to provide an update to community on Council's implementation of priorities identified in the Community Vision 2031.</p> <p>Feedback was sought through a review of the Community Vision in early 2025, which resulted in the document remaining unchanged and re-adopted by Council in June 2025.</p>
<b>b Provide transparency and accountability</b>		
6	Reflect community consultation and research findings in decision-making. <i>Status: Ongoing – now part of Business as Usual</i>	The Council report template was amended to include a section for reporting on community engagement, creating an expectation that opportunities for engagement are maximised.
7	Have goals that are clear and measurable. <i>Status: Complete</i>	Measures to monitor the outcomes of this Council Plan were reported against annually and in Annual Reports.
8	Provide relevant, timely, and accessible updates via a broad range of communication channels to reach groups and individuals within our community (e.g., website, email, e-newsletters, paper newsletters, notice boards). <i>Status: Ongoing – now part of Business as Usual</i>	<p>The Engagement Hub and Council's website continue to be used as an online tool for seeking community feedback and participation in projects. Project summaries are posted on the website to provide information about upcoming work.</p> <p>All active projects within Council are included on an interactive dashboard. During the term of the Plan, improvements to the dashboard included the implementation of a map facility for project location and the linking of financial data with Council's general ledger.</p> <p>Information and shire news continues to be published in weekly newspaper media, media releases and social media where appropriate.</p>



Council Priorities		What we achieved
9	Continue to foster a culture of accountability and transparency. <i>Status: Ongoing – now part of Business as Usual</i>	<p>Regular reporting on progress against the Council Plan is done via Council meetings.</p> <p>Regular media releases and public notices attempt to maximise information to our community, and these are published in paper format in resource centres.</p> <p>Discussion notes from weekly management meetings are circulated to all staff and an email link is available to staff to provide feedback or ideas on any topic.</p>
<b>c Use resources efficiently and effectively</b>		
10	Continue to build the capability and capacity of Council employees to deliver the Council Plan. <i>Status: Ongoing</i>	<p>Council's executive leadership team continue efforts to build organisational capacity without undue stress on limited resources and with a focus on delivery of the Council Plan.</p> <p>As part of implementing the new Council Plan 2025-2029, a review of current work activities will identify any tasks that are not mandatory or aligned with the Plan to enable decisions around whether to continue or stop.</p> <p>Dynamic workforce planning supports capacity building efforts, ensuring appropriate skills and expertise is available within teams to ensure effective and responsive delivery of Council services and programs.</p> <p>A robust project management process has been implemented which supports effective monitoring of Council Plan delivery.</p>
11	Promote financially responsible decisions. <i>Status: Ongoing – now part of Business as Usual</i>	<p>Strong financial management is a primary focus for the Council and its administration and remains a challenge in the face of inflationary costs and the growing demand for local government to do more with the same (or less in real terms) resources.</p> <p>Fiscal oversight of projects continued to improve during the life of the Council Plan and regular meetings of the governance steering committee monitor expenditure on key projects, identifying financial risks and Council Plan alignment for all new projects or initiatives.</p> <p>Controls are in place to maintain an effective fraud and corruption prevention program, including regular checks on aggregate procurement levels with single suppliers or contractors and system-controlled financial expenditure limits based on roles and responsibilities. These were heavily reviewed and improved during the life of this Council Plan.</p> <p>Strategic and operational financial risks are regularly monitored and reviewed.</p>
12	Monitor staff wellbeing and satisfaction. <i>Status: Ongoing – now part of Business as Usual</i>	<p>Staff satisfaction surveys, including the state government People Matter Survey, are conducted regularly. Results are analysed with action plans developed to address concerns raised.</p> <p>Psychosocial and psychological safety arose as key topics over the last couple of years, with this being the theme of the 2024 All Staff Day, and new legislation being introduced in December 2025.</p> <p>Council convened a cross-organisational Diversity, Respect &amp; Inclusion Working Group – designed to have a lasting change on organisation culture.</p> <p>Other strategies on strengthening psychosocial and psychological safety are being implemented.</p>

Council Plan – Enabling Principles – Performance against strategic measures					
Measure		Target	Source	Status Report 2024-25	
1	Percentage of Council decisions made at meetings open to the public	Maintain to at least 90%	LGPRF <sup>1</sup>	2021/22 – 89.54% 2022/23 – 87.31% 2023/24 – 93.89% 2024/25 – 94.29%	✓
2	Attendance by Councillors at Council meetings	95% or higher	LGPRF	2021/22 – 100% 2022/23 – 98.57% 2023/24 – 95.38% 2024/25 – 100%	✓
3	Community satisfaction with community consultation and engagement	Maintain at 55% or above	Community Satisfaction Survey	2022 – 51% 2023 – 50% 2024 – 52% 2025 – 51%	✗
4	Online Engagement Hub	At least 12 new engagement activities per annum	Website	2021/22 – 11 2022/23 – 8 2023/24 – 16 2024/25 – 10 <sup>2</sup>	✗
5	Social media activity – number of followers on Facebook	Increase to 2,500	Facebook statistics	2021/22 – 2,411 2022/23 – 2,816 2023/24 – 3,700 2024/25 – 3,900	✓
6	Face-to-face engagements with communities by Councillors and senior officers – community cuppa events	Held in at least 20 localities over a two-year period	Councillor calendars	2022-2024 – 20 sessions, 18 different localities	✓
7	Responses to Customer Action Requests (CARs)	Maintain open CARs below 300	CARs report	Averages: 2021/22 – 280 2022/23 – 235 2023/24 – 277 2024/25 – 259	✓
8	Average rate per property assessment	Maintain below average for small rural councils <sup>3</sup>	LGPRF	PSC: 2021/22 – \$1,506.58 2022/23 – \$1,512.42 2023/24 – \$1,531.11 2024/25 – \$1,583.62 Small rurals: 2021/22 – n/a 2022/23 – \$1,755.69 2023/24 – n/a 2024/25 – n/a	✓

Council Plan – Enabling Principles – Performance against strategic measures					
Measure		Target	Source	Status Report 2024-25	
9	Rates compared to adjusted underlying revenue	Under 50%	LGPRF	2021/22 – 50.63% 2022/23 – 47.19% 2023/24 – 67.88% 2024/25 – 43.00%	✓
10	Annual percentage of staff turnover	Maintain below 15%	LGPRF	2021/22 – 31.02% 2022/23 – 15.90% 2023/24 – 22.86% 2024/25 – 18.54%	✗
11	Report to Council on health of organisation through Workforce Plan	Annually	Council meeting / briefing agenda	2021/22 – 9.11.2021 2022/23 – 18.10.2022 and 8.11.2022 2023/24 – 20.6.2023 and 5.12.2023 2024/25 – 8.1.2025	✓

<sup>1</sup> LGPRF means Local Government Performance Reporting Framework.

<sup>2</sup> Although just 10 formal engagement activities were lodged in the Engagement Hub in 24/25, many other engagement opportunities were provided through other means e.g., social media and Council's website.

<sup>3</sup> Comparisons with small rural councils is no longer readily available so this status cannot at present be updated.

Council Plan – Enabling Principles – Relevant Service Performance Indicators					
Service Performance Indicator	2022	2023	2024	2025	Comments
<b>Governance</b>					
Transparency <i>Council decisions made at meetings closed to the public</i>	10.46%	12.69%	6.11%	5.71%	More items are prioritised for open Council meetings to meet community expectations around transparency.
Consultation and engagement <i>Satisfaction with community consultation and engagement</i>	51	50	52	51	
Attendance <i>Councillor attendance at Council meetings</i>	100%	98.57%	95.38%	100%	
Service cost <i>Cost of elected representation</i> <i>[Direct cost of the governance service / number of Councillors]</i>	\$50,174	\$88,679	\$104,449	\$107,455	Councillor allowances increase each year following determination by the Victorian Independent remuneration Tribunal
Satisfaction <i>Community satisfaction with Council decisions</i>	53	50	51	53	



Council Plan – Enabling Principles – Financial Performance Indicators					
Service Performance Indicator	2022	2023	2024	2025	Comments
<b>Operating Position</b>					
Adjusted underlying result <i>Adjusted underlying surplus (or deficit)</i>	4.22%	6.16%	-38.96%	12.60%	Impacted by the timing of operating grants, especially the recent changes in timing for the Federal Assistance Grants.
<b>Liquidity</b>					
Working capital <i>Current assets compared to current liabilities</i>	240.50%	256.64%	193.13%	202.85%	
Unrestricted cash <i>Unrestricted cash compared to current liabilities</i>	-66.83%	168.04%	100.68%	90.39%	2024 was impacted by additional expenditure for disaster recovery works where matching funding was not received. 2025 was impacted by LRCIP project expenditure, funding expected in 2026.
<b>Obligations</b>					
Loans and borrowings <i>Loans and borrowings compared to rates</i>	0.00%	4.40%	10.74%	18.22%	Council has had low borrowings and new borrowings has a major variation on the percentage increase.
<i>Loans and borrowing repayments compared to rates</i>	0.00%	0.87%	1.13%	1.96%	
Indebtedness <i>Non-current liabilities compared to own source revenue</i>	0.87%	4.18%	9.11%	13.71%	Council has had low borrowings and new borrowings has a major variation on the percentage increase.
Asset renewal and upgrade <i>Asset renewal and upgrade compared to depreciation</i>	110.58%	116.06%	100.73%	94.92%	Prior years' performance was impacted by project grants which increased the ratio.
<b>Stability</b>					
Rates concentration <i>Rates compared to adjusted underlying revenue</i>	50.63%	47.19%	67.88%	43.00%	Impacted by the timing of operating grants, especially the recent changes in timing for the Federal Assistance Grants.
Rates effort <i>Rates compared to property values</i>	0.40%	0.28%	0.25%	0.26%	Recent revaluation process has shown errors in the valuation in 2022 and 2023, which were corrected in the 2024 and 2025 revaluation process.

Council Plan – Enabling Principles – Financial Performance Indicators					
Service Performance Indicator	2022	2023	2024	2025	Comments
Efficiency					
Expenditure level <i>Expenses per property assessment</i>	\$3,866	\$4,109	\$4,365	\$4,486	Additional expenditure relating to recent flood and fire events, and the revaluation decrement to kerb and channel assets has increased expenditure to a higher level than would normally be expected.
Revenue level <i>Average rate per property assessment</i>	\$1,507	\$1,512	\$1,531	\$1,584	

Council Plan – Enabling Principles – Sustainable Capacity Performance Indicators					
Service Performance Indicator	2022	2023	2024	2025	Comments
Efficiency					
Expenditure level <i>Expenses per property assessment</i>	\$3,866	\$4,109	\$4,365	\$4,486	Additional expenditure relating to flood/fire events, and the revaluation decrement to kerb and channel assets increased expenditure higher than normally expected.
Revenue level <i>Average rate per property assessment</i>	\$1,507	\$1,512	\$1,531	\$1,584	
<i>Population density per length of road</i>	3.88	3.79	3.88	3.82	
Own-source revenue <i>Own-source revenue per head of municipal population</i>	\$1,817	\$1,925	\$1,956	\$2,022	Increased through rates and fees greater than the population of the municipality.
Recurrent grants <i>Recurrent grants per head of municipal population</i>	\$1,283	\$1,471	\$327	\$1,674	Increase due to the early receipt of 2025/26 Financial Assistance Grants.
Disadvantage <i>Relative Socio-Economic Disadvantage</i>	3.00	3.00	3.00	3.00	
Workforce turnover <i>Percentage of staff turnover</i>	31.0%	15.9%	22.9%	18.2%	In the last few years there has been a higher-than-normal staff turnover due to the impacts of COVID. Staffing has stabilised as was the case before COVID.



# COUNCIL PLAN PRIORITY 1 – PEOPLE

Our Community Panel said by 2031 in Pyrenees Shire the health and wellbeing of our communities will be paramount.

Council Priorities		Role	What we achieved
a	Prepare for emergencies and ensure community safety		
1	Have appropriate and up-to-date emergency management plans. <i>Status: Complete</i>	<i>Facilitate</i>	<p>The current Municipal Emergency Management Plan (MEMP) was approved in late 2023.</p> <p>Review of risk profiles and appropriate sub-plans continued during the duration of the Council Plan.</p>
2	Support communities in times of emergencies and in post-emergency recovery. <i>Status: Ongoing</i>	<i>Support</i>	<p>Staff emergency management capabilities are maintained through regular training and exercises – many of which are done through collaboration with neighbouring councils and response agencies.</p> <p>Relief Centre training was provided to Rotary volunteers to support and supplement council staff when needed.</p> <p>Pyrenees Shire Council is fortunate to have a strong contingent of skilled and experienced emergency officers and actively maintains a team ready to respond to emergencies.</p> <p>Council has had a dedicated recovery team (funded) in place following the 2022 floods to support communities to recover well. The team continues to support communities through the 2024 fires and drought. The team will be in place until June 2026.</p> <p>Council successfully gained funding to deliver Safer Together Projects to build community resilience to bushfire. The first project ended in June 2024 – a collaborative project with Golden Plains Shire Council focused on the townships of Snake Valley, Lexton, and Redbank. The second project started in 2024 and aims to deliver education and resources around planting bushfire resilient gardens.</p>



Council Priorities	Role	What we achieved
<b>b Support a vibrant community arts, culture, and heritage environment</b>		
3 Develop a Creative Community Strategy. <i>Status: Outstanding</i>	<i>Facilitate</i>	A Creative Community Strategy was drafted during the term but is not yet finalised.
4 Implement the Reconciliation Plan and Reconciliation Advisory Committee. <i>Status: Complete</i>	<i>Facilitate</i>	<p>Council's second Reconciliation Action Plan (RAP) is complete.</p> <p>A collaboration between public representatives and Council officers forms a Pyrenees Shire Reconciliation Advisory Committee that meets regularly throughout the year to oversee and monitor RAP implementation.</p> <p>Acknowledgement of Country is done at all meetings and is included in many Council documents and on the website. The Acknowledgement was updated in 2025 in collaboration with the Dja Dja Wurrung.</p>
5 Support our community groups, including historical societies, preserve and understand our region's history. <i>Status: Complete</i>	<i>Support</i>	<p>Support is provided to historical societies via community grant funding upon request.</p> <p>Rates waivers were provided in 2024 to assist in reducing costs and enabling continued activity.</p> <p>Support was provided to the Lexton Community on the publication of a book recounting the 2019 Lexton fires.</p>
6 Support community events. <i>Status: Ongoing</i>	<i>Support</i>	<p>Events are supported via the provision of funding through Council's community grants program and some emergency recovery funding</p> <p>Councillors and Council officers attend community events where opportunity arises.</p> <p>Council's Events Officer provides support with mentoring, assisting event applicants to meet regulatory requirements for community safety, and with promotion of events through website, social media and other means.</p>
<b>c Improve accessibility and inclusivity</b>		
7 Facilitate connectivity and increase accessibility through appropriate infrastructure. <i>Status: Ongoing</i>	<i>Advocate</i>	<p>Council's 10-year Asset Plan was reviewed and re-adopted in 2024.</p> <p>Advocacy for government funding to support improvement of road network linkages and connections, public transport, and improved telecommunications coverage is ongoing.</p> <p>A focus during the Council Plan was to secure funding to upgrade power and sports field lighting at recreation facilities across the shire, which was successful at the Goldfields Recreation Reserve in Beaufort.</p> <p>Extensive drainage works were undertaken in Avoca over the life of the Plan which should reduce some impacts of stormwater flooding.</p> <p>Footpath networks were extended in several townships improving accessibility.</p> <p>Council has adopted a "Digital Connectivity Plan" which includes actions to improve telecommunications infrastructure and digital literacy.</p>

Council Priorities		Role	What we achieved
8	Progress towards improved gender equity. <i>Status: Ongoing</i>	<i>Facilitate</i>	<p>The workplace Gender Equality Audit and development of a Gender Equality Action Plan was completed and approved by the Victorian Government.</p> <p>A multi-year project to implement the Gender Equality Action Plan is underway, supported by a Diversity, Respect &amp; Inclusion Working Group.</p> <p>A framework for assessing gender impacts of new projects or services was developed and associated training was provided to staff.</p> <p>The Community Grants Program was amended to include a focus on gender equality.</p> <p>The most recent reporting from the government indicated that the gender diversity and pay gap were both improved in Council during the reporting period.</p>
<b>d Promote health, wellbeing, engagement, and connection</b>			
9	Have a Municipal Health and Wellbeing Plan. <i>Status: Complete</i>	<i>Deliver</i>	Council adopted the 2021-2025 Municipal Health & Wellbeing Plan alongside the Council Plan 2021-2025 and the outcomes/strategies were undertaken throughout the life of the plan.
10	Assist community with access to appropriate aged care and early years services. <i>Status: Ongoing</i>	<i>Partner / Deliver</i>	<p>Due to the unviability of home-based care program delivery in the future under changing Commonwealth provisions, Council transitioned out of home-based aged care provision in 2023.</p> <p>In early 2024, a Positive Ageing Officer was recruited to complement direct aged care provision and promote an active and positive lifestyle for ageing residents and maintain community connections. Council's Early Years Team continues to provide family health and supported playgroup services.</p>
11	Work with partners to support young people to be active in our community. <i>Status: Ongoing</i>	<i>Support</i>	A fully funded Youth Engagement Officer was recruited and has been working with young people, community members and schools on programs related to youth engagement.
12	Support communities to have access to high quality assets, facilities, and programs to promote passive and active recreation. <i>Status: Ongoing</i>	<i>Support</i>	<p>Implementation of Council's Recreation Strategy continues. Council staff engage with communities in relation to supporting their needs to be active. Efforts to identify funding opportunities to maintain, develop and upgrade community facilities remains ongoing.</p> <p>Work is ongoing to maintain and upgrade recreation facilities and pools with projects such as improved lighting and installation of cricket nets.</p> <p>The new Lexton Community Hub was completed in 2023.</p> <p>Footpath networks were extended in several townships improving assets that promote passive recreation.</p> <p>The insurer-funded project to review Council-insured but non-Council owned facilities is complete and reported to Council. This project is aimed at maintaining insurability and potentially reduce insurance costs and actions have been developed to progress this in the next financial year.</p>
13	Advocate for appropriate access to medical and allied health services. <i>Status: Ongoing.</i>	<i>Advocate</i>	Ongoing when opportunities arise.

Council Priorities		Role	What we achieved
e	Improve social outcomes		
14	Support community programs targeted at access to healthy food. <i>Status: Ongoing</i>	Support	<p>Council supports both the Avoca and Beaufort Markets through funding for administration.</p> <p>The Municipal Public Health and Wellbeing Plan includes promotion of healthier food options.</p> <p>Food security has been identified as a key risk for the Pyrenees communities and annual funding is provided to the Beaufort and Pyrenees Food Pantries to facilitate charitable food provision. A Food Security Paper is being developed to understand food needs in the Pyrenees to inform community-based programs, or technological innovations.</p>
15	Deliver and support activities aimed at increasing community connections and reducing social isolation. <i>Status: Ongoing</i>	Deliver	<p>The Community Grants Program directly supports improving community connections.</p> <p>Council provided several post-COVID place-activation events and completed an arts project that was designed to promote social activity/use in Cambridge Street, Avoca.</p> <p>Council supports many key events in the Shire that brings communities together.</p>
16	Support learning through provision of knowledge services including contemporary library services. <i>Status: Ongoing</i>	Support	<p>The mobile library outreach program was expanded in 2022/23 following the purchase of a government funded dedicated mobile library van.</p> <p>This service visits communities and primary schools to enhance library resources and support learning and development, as well as helping to maintain community connections for residents.</p> <p>A fully-funded project to review libraries' layout, community activities, staff safety, and to modernise the service is underway.</p> <p>A service review of Council's frontline services was conducted with a report provided with recommended actions in 2023/24. Implementation of the recommendations is underway as at the end of this Plan.</p>

Council Plan Priority 1 – People – Strategic Measures					
Measure	Target	Source	Status Report 2024-25		
1	Municipal Emergency Management Plan passes external audit	By June 2023	Audit outcome	Approved November 2023	✓
2	Visits to resource centres	Maintain or increase by 5% per year	Door counts	2021/22 – 27,239 – 15% 2022/23 – 35,173 – 29% 2023/24 – 32,740 – -6.9% 2024/25 – 38,228 – 17%	✓
3	Participation in active ageing social support programs	Maintain at least 85 active clients	Client database	At the end of the program there were 64 active clients	✗



Council Plan Priority 1 – People – Strategic Measures					
Measure	Target	Source	Status Report 2024-25		
4	Participation in Maternal and Child Health Service	90% or higher	LGPRF	2021/22 – 94.31% 2022/23 – 92.95% 2023/24 – 93.71% 2024/25 – 94.22%	✓
5	Community satisfaction with arts centres and libraries	Increase from 69%	Community Satisfaction Survey	2021/22 – 68% 2022/23 – 70% 2023/24 – 70% 2024/25 – 70%	✓

Council Plan Priority 1 – People – Relevant Service Performance Indicators					
Service Performance Indicator	2022	2023	2024	2025	Comments
<b>Libraries</b>					
Resource currency <i>Recently purchased library collection</i> <i>[purchased in &lt;5 years]</i>	60.86%	60.44%	57.37%	68.43%	
Service cost <i>Cost of library service per population</i>	\$16.80	\$18.02	\$62.43	\$24.36	
Utilisation <i>Loans per head of population</i>	N/A	N/A	3.20	1.55	
Participation <i>Library membership per head of population</i>	N/A	N/A	16.38%	16.40%	
<i>Library visits per head of population</i>	N/A	N/A	3.33	4.80	
<b>Maternal and Child Health</b>					
Service standard <i>% of infant enrolments in the MCH service</i>	98.04%	101.64%	100.00%	102.22%	
Service cost <i>Average cost of the MCH service per hour worked</i>	\$115.34	\$80.87	\$92.68	\$92.08	
Participation <i>Participation in the service / number of children enrolled</i>	94.31%	92.95%	93.71%	94.22%	

Council Plan Priority 1 – People – Relevant Service Performance Indicators					
Service Performance Indicator	2022	2023	2024	2025	Comments
Maternal and Child Health					
Participation <i>Participation in the service by Aboriginal children / number of children enrolled</i>	100.00%	100.00%	100.00%	93.33%	
Satisfaction <i>Participation in 4-week key age and stage visit</i>	98.04%	108.20%	95.00%	106.67%	

Maternal & Child Health Service Overview	2021-22	2022-23	2023-24	2024-25
Number of infants enrolled from birth notifications	50	62	60	46
Number of new enrolments	58	64	60	54
Number of active infant records	262	271	276	283
Additional consultations	165	173	198	166.5
Telephone consultations	87.25	155.27	82	102.4
Community strengthening activities	21.75	17	13	18.5
Supported playgroup sessions	49	100	103	111
In home support sessions	15	8	46	76

Council Plan Priority 1 – People – Services Budget				
Service	Description	Budget \$'000's	Actual \$'000's	Variance \$'000's
Library	Purchase of library books and resources.	26	50	-14
Library	Cost of providing the service.	664	457	207
Governance	Cost of providing the service.	594	537	57
Maternal & Child Health	Cost of providing the service.	411	321	90



## COUNCIL PLAN PRIORITY 2 – PLACE

Our Community Panel said by 2031 in Pyrenees Shire, communities will be thriving and growth will be underpinned by universal connectivity, access to technology, advanced services, and sustainable education facilities.

Council Priorities	Role	What we achieved
<b>a Sustain and enhance unique character of our communities</b>		
1 Implement and develop strategic planning projects such as further progression of Pyrenees Futures or the Rural Review. <i>Status: Ongoing / Long Term</i>	<i>Deliver</i>	A range of strategic planning, long-term projects continue, including township planning, flood planning, and reviews of the planning scheme where needed.  Council also participates in the Central Highlands Integrated Water Management Forum which has supported the implementation of a recycled water project in Beaufort and development of the Beaufort Linear Master Plan.
2 Maintain a planning scheme that accommodates community values and guides sustainable development. <i>Status: Ongoing</i>	<i>Deliver</i>	Ongoing activity.
<b>b Enhance the liveability and resilience of our communities</b>		
3 Manage impacts of large-scale infrastructure projects (e.g., the Beaufort Bypass) on communities. <i>Status: Ongoing</i>	<i>Deliver</i> <i>Advocate</i> <i>Support</i>	Council and Council officers continued to represent and advocate for its community on the impact of large-scale projects, including the proposed wind farms at Brewster and north of Waubra, and the Western Renewables Link.  Officers attended public reference group meetings for the Beaufort Bypass during the term of the Plan. The Planning Scheme Amendment for the Beaufort Bypass was submitted with it being considered by the Minister for Planning. There remains no funding commitment for construction.
4 Actively invite and encourage investment that supports employment. <i>Status: Ongoing</i>	<i>Advocate</i> <i>Support</i>	Relevant strategies are being reviewed in 2025, including the Economic Growth and Investment Strategies.  Activities to attract business investment are under development, and residential development continues in Beaufort and Avoca.  Council has commenced participation in the Business-Friendly Council program which aims to improve the end-to-end approvals process for businesses and make it easier to start and grow a business in the Pyrenees.



Council Priorities		Role	What we achieved
5	Provide services for towns (e.g., toilets, parks, playgrounds, sports facilities, town entrance signs, etc.). <i>Status: Ongoing</i>	<i>Deliver</i>	<p>Included as part of asset renewal program.</p> <p>Renewal of public toilets in Beggs and Havelock Streets, Beaufort was completed.</p> <p>The new Lexton Community Hub was completed in 2023.</p> <p>The Beaufort Linear Master Plan was completed in 2024 which is a project to be delivered over 10 years as funding opportunities arise. Funding has subsequently been secured for an off-leash dog park which was a segment of the master plan.</p> <p>Council is delivering a project on behalf of the Victorian Government to develop a master plan for the old Beaufort Primary School with a view to it being transformed into a community hub that can service the whole shire. This project is due to be delivered in early 2026.</p>
6	Maintain our streetscapes and public gathering spaces and improve and enhance where funding permits. <sup>1</sup> <i>Status: Ongoing</i>	<i>Deliver</i>	<p>Annual inspection and maintenance programs remain an ongoing activity.</p> <p>Planning for appropriate improvement and place-making initiatives continues and implementation will be subject to funding availability.</p>
7	Provide and maintain appropriate infrastructure ensure a high level of amenity, accessibility, and safety. <sup>2</sup> <i>Status: Ongoing</i>	<i>Deliver</i>	<p>Included within the 10-year asset management program which was reviewed and re-adopted in 2024.</p>
8	Work with our communities to understand and realise their aspirations. <i>Status: Ongoing</i>	<i>Facilitate</i>	<p>Council's Community Wellbeing and Partnerships Team, supported by other officers, continued the engagement activities within our communities to identify priorities and community needs, and reinvigorate the Community Action Plans.</p>
<b>c Promote responsible development</b>			
9	Adopt and apply principles around sustainable growth and development within townships. <i>Status: Ongoing</i>	<i>Deliver</i>	<p>During the term of the Council Plan, housing became a priority for the Victorian Government.</p> <p>Council strategically purchased residential land in Beaufort and Avoca with a view to increasing housing availability within the shire.</p> <p>Successful procurement of state and federal funding allowed the development of residential land in Beaufort, partly to provide 10 rental worker accommodation houses, and partly to support the development of further lots to be sold in the near future.</p> <p>A similar residential development is planned for Avoca.</p>

<sup>1</sup> Within current resourcing, Council has budgeted for maintaining existing level of service in these areas. However, where additional funding or grants are obtained, Council will seek to also improve, enhance, and beautify public spaces further.

<sup>2</sup> Within current resourcing, Council has budgeted for maintaining existing level of service in these areas. However, where additional funding or grants are obtained, Council will seek to also improve, enhance, and beautify public spaces further.

Council Plan Priority 2 – Place – Strategic Measures					
Measure	Target	Source	Status Report 2024-25		
1	Planning applications decided within required timeframes	At least 90%	LGPRF	2021/22 – 85.61% 2022/23 – 97.48% 2023/24 – 91.78% 2024/25 – 84.29%	✗
2	Community satisfaction with appearance of public areas	Maintain to at least 70%	Community Satisfaction Survey	2021/22 – 68% 2022/23 – 65% 2023/24 – 69% 2024/25 – 71%	✓
3	Key implementation of township framework plans	2 key implementation actions	Strategic Planning Team	2023/24 - Planning Scheme amendments being progressed for Waubra, Snake Valley and Lexton. <sup>1</sup> 2024/25 – Review and support work underway for consideration of Minister.	✓
4	Community satisfaction with recreational facilities	Maintain to at least 69%	Community Satisfaction Survey	2021/22 – 68% 2022/23 – 65% 2023/24 – 68% 2024/25 – 66%	✗

<sup>1</sup> These amendments have since been withdrawn pending finalisation of the flooding amendment and other strategic work.

Council Plan Priority 2 – Place – Relevant Service Performance Indicators					
Service Performance Indicator	2022	2023	2024	2025	Comments
<b>Statutory Planning</b>					
Timeliness <i>Average time taken to decide planning applications [days]</i>	129	100	65	64	
Service standard <i>Planning application decisions made within required time frames</i>	85.61%	97.48%	91.78%	84.29%	
Service cost <i>Average cost of statutory planning service [per application]</i>	\$2,293	\$1,866	\$3,251	\$3,776	The cost per planning permit has increased over the past year due to an increase in complexity in each application.
Decision-making <i>% of planning decisions upheld at VCAT</i>	0.00%	0.00%	100%	0.00%	The variance reflects that Council had no VCAT decisions upheld in the past year compared to 1 permit in the previous year.

Council Plan Priority 2 – Place – Relevant Service Performance Indicators					
Service Performance Indicator	2022	2023	2024	2025	Comments
<b>Aquatic facilities</b>					
Service standard <i>Health inspections of aquatic facilities per facility</i>	1.00	0.33	1.00	0.00	While Council owned facilities were not inspected within the reporting period, sampling was conducted in early 2025 to ensure that the pools met their obligations.
Utilisation <i>Number of visits to aquatic facilities / population</i>	1.02	1.22	1.03	1.08	
Service cost <i>Cost of aquatic facilities / per visit</i>	\$51.65	\$37.72	\$72.79	\$71.12	
<b>Animal management</b>					
Timeliness <i>Average time taken to action animal management requests [days]</i>	1.16	0.00	1.00	2.36	While the percentage increase is significant compared to previous years, the response times are still considered to be within Council and community expectations.
Service standard <i>Animals reclaimed</i>	41.74%	52.53%	18.18%	37.10%	The percentage of animals reclaimed reflects the additional effort officers have undertaken to assist owners to reclaim their animals.
Service standard <i>Animals rehomed</i>	34.78%	27.27%	14.20%	33.33%	The percentage reflects a return to similar levels of rehoming prior to 2024.
Service cost <i>Cost of animal management service per population</i>	\$16.62	\$20.98	\$21.00	\$20.82	
Health & Safety <i>Successful animal management prosecutions</i>	100.00%	100.00%	100.00%	100.00%	



Council Plan Priority 2 – Place – Relevant Service Performance Indicators					
Service Performance Indicator	2022	2023	2024	2025	Comments
<b>Food safety</b>					
Timeliness <i>Average time taken to action food complaints [days]</i>	1.25	1.00	1.00	1.00	
Service standard <i>Food safety assessments</i>	104.41%	101.25%	100.00%	100.00%	
<i>Food safety samples obtained</i>	N/A	N/A	100.00%	126.32%	
Service cost <i>Average cost of food safety service</i>	\$324.32	\$155.93	\$158.15	\$188.88	The cost increase reflects the amount of samples undertaken.
Health & Safety <i>Critical and major non-compliance outcome notifications</i>	100.00%	100.00%	100.00%	100.00%	

Council Plan Priority 2 – Place – Services Budget					
Service	Description	Budget \$'000's	Actual \$'000's	Variance \$'000's	
Recreational, leisure and community facilities, Buildings	Maintenance and renewal of recreational, leisure and community facilities, Buildings and building improvements	239,600	185,146	54,454	
Land	Land purchases for housing and recreation potential	0	0	0	
Statutory Planning	Cost of providing the service	162,414	343,650	181,236	
Libraries	Cost of providing the service	663,915	457,432	206,483	
Animal management	Cost of providing the service	143,395	165,712	22,317	
Food safety	Cost of providing the service	19,712	22,099	2,387	



## COUNCIL PLAN PRIORITY 3 – ENVIRONMENT

Our Community Panel said by 2031 in Pyrenees Shire we will have acted on climate change and have an abundance of conserved natural resources that are highly valued and protected by the local community and visitors.

Council Priorities		Role	What we achieved
<b>a</b>	<b>Continue being an environmentally progressive organisation</b>		
1	Continue to implement actions from the Climate Change Response and Mitigation Action Plan. <i>Status: Ongoing</i>	<i>Deliver</i>	<p>Council adopted a Climate Change Response and Mitigation Action Plan in February 2021 and reference to this continues regarding projects.</p> <p>Installation of electric vehicle charging stations in Beaufort and Avoca was completed and monitoring of usage showed a promising uptake of their availability.</p> <p>The Crowlands old tip site was rehabilitated – site was cleaned up, weeds removed, and replanted native species.</p> <p>Proactive tree planting and native vegetation protection activities continued during the life of the Plan.</p> <p><b>In 2024-25 Council –</b></p> <p>Conducted a Home Energy Empowerment Program designed to help residents reduce energy costs and improve energy efficiency of homes.</p> <p>Transitioned water bore pumps to a solar power source.</p> <p>Developed GIS capability for weed mapping and monitoring of street tree assets.</p> <p>Participated in a CVGA-led joint funding application for the Adaptive Assets for Resilient Communities Central Victoria project, to help councils better understand climate risks.</p> <p>Provided in-principal support and participated in development of the Links Across the Divide project aiming to create habitat corridors and enhance biodiversity.</p>
2	Apply environmentally responsible design and construction principles. <i>Status: Ongoing</i>	<i>Deliver</i>	<p>Policy reviews include recycled materials priorities and the inclusion of hybrid vehicles within Council's light fleet. Most recent executive vehicle acquisitions were hybrid.</p> <p>Staff involved in construction and design have a high level of understanding regarding appropriate design incorporating energy and resource efficiency.</p> <p>Use of recycled products has been introduced in streetscapes and street furniture.</p>

Council Priorities		Role	What we achieved
3	Continue to increase the energy efficiency of all Council owned facilities. <i>Status: Ongoing</i>	<i>Advocate</i>	<p>Projects delivered during the term of the Council Plan included LED replacement street lighting and the construction of electric vehicle charging stations.</p> <p>Council is an active member of the Central Victorian Greenhouse Alliance (CVGA) – a network of 13 regional local councils in Victoria driving action on climate change.</p> <p>A full energy audit of Council facilities was completed, and the monitoring and reduction of energy usage and Council's CO2 footprint continues.</p>
<b>b Continue being an environmentally progressive organisation</b>			
4	Support environmentally responsible technology innovation initiatives. <i>Status: Ongoing</i>	<i>Advocate</i>	<p>Council partners with CVGA in advocating for government strengthening of interim emissions reduction targets and increasing standards.</p> <p>Council partners with Agriculture Victoria and Tourism Midwest Victoria on the delivery of innovation to the agriculture and tourism sectors.</p> <p>Cost and travel distances remain prohibitive to large-scale adoption of electric vehicles, but this remains a long-term goal. Hybrid vehicles have started to be introduced to Council's light vehicle fleet.</p>
5	Ensure urban design and placemaking incorporates climate sensitive principles. <i>Status: Ongoing</i>	<i>Deliver</i>	<p>Council partnered with agencies to deliver recycled water projects, e.g., the Beaufort recycled water scheme and construction of the trunk pipeline.</p> <p>Tree planting activities are ongoing.</p> <p>The Beaufort Linear Master Plan was completed and the open land part of the old Beaufort Primary School was purchased, together forming part of Council's green space that will be valuable for the community as the town grows.</p>
6	Cooperate regionally to implement initiatives identified within the Grampians Region Climate Adaptation Strategy. <i>Status: Ongoing</i>	<i>Partner</i>	Implementation of Council's Climate Change Responses and Mitigation Plan is ongoing but subject to funding and resource restrictions.
	<i>Status: In progress.</i>	<i>Facilitate</i>	Council is a lead partner is gaining government support for the Southern Wimmera and Northeast Pyrenees Pipeline project.
<b>c Encourage community care of biodiversity and natural values</b>			
7	Encourage ownership and leadership over natural public open space, including participation / lead by First Nations Peoples, youth, industry etc. <i>Status: Ongoing</i>	<i>Facilitate</i>	<p>Over the life of the Plan, master planning for the Goldfields Recreation Reserve and the Beaufort Linear Park were completed, and the Waubra Recreation Reserve Master Plan is almost complete.</p> <p>Council purchased the open land component of the old Beaufort Primary School for future development as public open space.</p> <p>Council continually engages with Indigenous Land Councils regarding land use activity agreements and project development to ensure ongoing compliance.</p> <p>Community grants programs include an emphasis on community management / support of public open space.</p>



Council Priorities		Role	What we achieved
8	Support community-led biodiversity projects. <i>Status: Ongoing</i>	<i>Support</i>	<p>Support is provided to community programs through combined grants programs.</p> <p>Council supports organisations such as Friends of Forgotten Woodlands which is re-establishing original woodlands across the Victorian Volcanic Plains, Mt Cole Pyrenees Nature Group which works on local conservation projects, and Landcare, one of Victoria's largest environmental volunteer organisations, fostering on-ground community led action. Council has commenced a community bushfire resilience program that, in partnership with Landcare, will develop a resource to guide communities on planting bushfire resilient plants to support protection of properties in bushfire prone landscapes.</p> <p>A Roadside Rehabilitation Committee, consisting of community members, government and Council staff, has been formed to rehabilitate roadsides that were affected by the 2024 fires.</p>
9	Ensure that the implementation of Roadside Management Strategy considers and enhances biodiversity regeneration. <i>Status: Complete</i>	<i>Deliver</i>	Council continues to ensure roadsides are managed in accordance with the current strategy.
<b>d Improve waste management to reduce landfill and reduce harm to the environment</b>			
10	Support a regional waste management community education campaign. <i>Status: Ongoing</i>	<i>Support</i>	<p>Council was an active participant in the former regional waste management forum which ceased in 2022.</p> <p>However, Council officers remain committed to working with Grampians councils on regional waste and recycling issues.</p> <p>Council aligns waste education with state policy and is planning for the introduction of food and organic waste kerbside collections in 2026.</p>
11	Strengthen partnerships with regional and state agencies to develop innovation in services and technology. <i>Status: Ongoing</i>	<i>Partner</i>	Council is involved in a multi-council project to facilitate interest in regional waste management and recycling.
12	Work with local partners to encourage practical waste and recycling opportunities. <i>Status: Ongoing</i>	<i>Support</i>	<p>A range of operational initiatives have been identified to support delivery of this priority:</p> <ul style="list-style-type: none"> <li>• To support local businesses in improvement of waste recycling – e.g., steel, concrete, paper, cardboard.</li> <li>• Where feasible, to use locally recycled products in Council's construction work.</li> </ul> <p>Greater access to glass recycling has been provided and some recycled product use has been installed including recycled bollards and seating products.</p> <p>Council Transfer Station facilities were improved in Beaufort and Avoca to encourage greater levels of recycling.</p>
13	Provide quality and efficient waste management and recycling services for our residents. <i>Status: Completed with ongoing improvement</i>	<i>Deliver</i>	<p>A new Waste Management Plan was adopted and implemented in 2022 and is under review in 2025.</p> <p>Information is provided to residents on what can be recycled as part of annual waste calendar provision.</p>

Council Plan Priority 3 – Environment – Strategic Measures					
Measure		Target	Source	Status Report 2024-25	
1	Number of climate change or environmental projects involved in or supported	At least three significant actions delivered and reported on annually	Council Meeting Agenda	2021/22 – 10 2022/23 – 4 2023/24 – 4 2024/25 – 5	✓
2	Community satisfaction with waste management and recycling	Maintain to at least 66%	Community Satisfaction Survey	2021/22 – 69% 2022/23 – 69% 2023/24 – 71% 2024/25 – 72%	✓
3	Percentage kerbside collection waste diverted from landfill	Increase to at least 50%	LGPRF	2021/22 – 24.3% 2022/23 – 37.14% 2023/24 – 30.41% 2024/25 – 33.63%	✗
4	Cost of kerbside garbage bin collection service per bin	Maintain below average for small rural Councils <sup>1</sup>	LGPRF	PSC: 2021/22 – \$33.24 2022/23 – \$47.05 2023/24 – \$69.54 2024/25 – \$87.18 Small Rurals: 2021/22 – N/A 2022/23 – \$151.86 2023/24 – N/A 2024/25 – N/A	
5	Number of trees planted	500 per year		2021/22 – 508 2022/23 – 530 2023/24 – 300 <sup>2</sup> 2024/25 – 103 <sup>3</sup>	✗

<sup>1</sup> Comparisons with small rural councils is no longer readily available so this status cannot at present be updated.

<sup>2</sup> Approximately 100 street trees were planted in townships. Unfortunately, the early onset of summer in 2023 cut the planting season short and resources were diverted to bushfire recovery impacting the program.

<sup>3</sup> Council planted 103 street trees in townships including Snake Valley, Beaufort, Ragan, Waubra and Tanwood.

Council Plan Priority 3 – Environment – Relevant Service Performance Indicators					
Service Performance Indicator	2022	2023	2024	2025	Comments
Waste collection					
Service standard <i>Average number of missed kerbside collections</i>	25.69	9.09	5.04	2.71	Business improvements from our kerbside collection contractor have likely resulted in an improved service with fewer missed bin requests. Number of scheduled bin collections has also increased.
Service cost <i>Cost of kerbside garbage bin collection service</i>	\$126.69	\$171.89	\$186.37	\$130.63	Number of kerbside garbage bins has increased within Council's system with limited movement on tonnages and collection/disposal costs. This results in an overall lower cost per service.
Service cost <i>Cost of kerbside recyclables bin collection service</i>	\$33.24	\$47.05	\$69.54	\$44.19	The glass and green waste number of bins added to this calculation, with limited differences in costs from the previous year, has resulted in a decrease in cost.
Waste diversion <i>% kerbside collection waste diverted from landfill</i>	24.30%	37.14%	30.41%	34.04%	Green waste volume is included within the data this year which increases the diversion percentage.

Council Plan Priority 3 – Environment – Services Budget					
Service	Description	Budget \$'000's	Actual \$'000's	Variance \$'000's	
Waste Management	Cost of waste management provision	2,055,695	2,002,699	52,996	





## COUNCIL PLAN PRIORITY 4 – ECONOMY

Our Community Panel said by 2031 in the Pyrenees Shire, Council will have supported significant economic development.

Council Priorities	Role	What we achieved
<b>a Support our local businesses and help to strengthen key industries</b>		
1 Preserve and promote our built heritage and ecotourism opportunities and support tourism through promotion, marketing, and sponsorship. <i>Status: Ongoing</i>	<i>Advocate Support</i>	<p>Work continues with regional tourism partners on industry development and support programs. Council contributed to the Visitor Economy Partnership, incorporated under the name of Tourism Mid-West Victoria, which commenced operations in July 2023. Tourism Mid-West Victoria developed and implemented:</p> <ul style="list-style-type: none"> <li>• A region-wide Destination Management Plan to inform the high priority areas for investment by both public and private sectors, and</li> <li>• Local Area Action Plan for each LGA within the Partnership.</li> </ul> <p>Implementation of the Destination Management Plan includes the facilitation of investment in ecotourism.</p> <p>Priorities in the LAAP include redevelopment of the Beaufort Lake Caravan Park of which phase 1 was completed by 30 June 2025, with priorities of establishing cycle routes in progress as at 30 June 2025 at Moonambel and Beaufort; Council is partnering with Beaufort Connect and DEECA to establish cycle trails in the Trawalla State Park.</p> <p>Pyrenees Shire Council is one of 13 LGA partners to the Goldfields World Heritage Bid Project which secured funding of \$500,000 in late 2022 to progress the project and gained government approval to progress the international bid in 2025.</p> <p>A successful shop façade improvement program was conducted in 2022-2023 which saw repairs and improvements to Pyrenees town streetscapes.</p> <p>An Investment Attraction Strategy was completed in 2022 which is now under review along with the Economic Development Strategy.</p>
2 Facilitate networks for industry knowledge-sharing and innovation across tourism, agriculture, and commerce. <i>Status: Ongoing</i>	<i>Facilitate</i>	<p>Council officers continue to work closely with tourism partner organisations, most recently focusing on supporting recovery from the impacts of natural disasters, challenges of rising living costs, and the drought impacting our agricultural and business sectors.</p> <p>Workshops facilitated by Tourism Midwest Agriculture Victoria and Council are held throughout the year.</p>

Council Priorities		Role	What we achieved
3	Build relationships with investors to unlock opportunities for development and innovation and investment that supports employment. <i>Status: Ongoing</i>	<i>Partner</i>	<p>A review has started of the Economic Growth Strategy and Investment Attraction Strategy, which will be complete in 2025-2026.</p> <p>Support is continually available for local business to enable growth and development in the Shire.</p> <p>Council has joined the Business-Friendly Council initiative that aims to improve the end-to-end approvals process for businesses and make it easier to start and grow a business. This program rolls out in September/October 2025.</p>
4	Promote and protect agricultural sustainability through land use planning and community education. <i>Status: Ongoing</i>	<i>Deliver</i>	<p>Ongoing long-term multi-year projects support the delivery of this priority:</p> <ul style="list-style-type: none"> <li>• The Future Landscapes Project will be reviewed to identify appropriate actions to promote and protect agricultural sustainability.</li> </ul>
5	Collaborate with business associations to facilitate localised economic development. <i>Status: Ongoing</i>	<i>Partner</i>	<p>Work continues to provide recovery support to Pyrenees business and community impacted by compounding impacts of consecutive natural disasters occurring over the life of the Council Plan. Recovery support includes rehabilitation of critical infrastructure and promote programs such as Buy Local campaigns</p> <p>Regular collaboration and support are provided to Advance Avoca, Business for Beaufort and Pyrenees Grapegrowers and Winemakers.</p>
<b>b Invest in road infrastructure to improve connectivity for commerce and community</b>			
6	Maintain and improve our roads and associated assets to ensure safe and efficient connectivity. <i>Status: Complete</i>	<i>Deliver</i>	<p>A 10-year Asset Plan was reviewed and re-adopted by Council in June 2024.</p> <p>Each year, Council delivers on the four-year capital works program for re-sheeting, re-sealing, roads and bridges/culverts – a program which is now completed for the life of this Council Plan.</p> <p>Emergency disruptions temporarily impacted normal works delivery during the period by the October/November 2022 floods and, to a lesser degree, the February 2024 Bayindeen/Rocky Rd bushfire. A dedicated recovery team is overseeing the last year of community recovery support and rehabilitation of critical infrastructure, all due to end by June 2026.</p>
7	Identify infrastructure constraints and facilitate solutions, including investing in access for high-productivity vehicles to support the agricultural sector and access to markets. <i>Status: Ongoing</i>	<i>Deliver</i>	<p>A 10-year Asset Plan was developed and adopted, including priorities for bridge replacement and improvement.</p> <p>Bridge projects were identified and priority projects started that will enable greater access to heavy vehicles.</p> <p>Council continues to consult with key industry stakeholders on road improvement priorities.</p> <p>Development of the Beaufort Lake Caravan Park was a large focus of tourism infrastructure during the life of this Plan.</p>

Council Priorities		Role	What we achieved
<b>c</b>	<b>Encourage and invest in assets and infrastructure for commerce and community</b>		
8	<p>Work with water authorities to facilitate opportunities for secure water sources for rural areas to support agriculture, viticulture, and other economic opportunities.</p> <p><i>Status: Ongoing</i></p>	<i>Advocate</i>	<p>Advocacy continues for water projects that improve the water security of the Shire's towns.</p> <p>A feasibility study and business case were completed for the Southern Wimmera and Northeast Pyrenees Water Supply and advocacy has commenced for funding of this \$159 million project.</p> <p>The project aims to secure reliable water for industrial and urban localities including Moonambel, Redbank, Landsborough, Amphitheatre and Avoca.</p>
9	<p>Work with partners to advocate for improved telecommunications service outcomes.</p> <p><i>Status: Ongoing</i></p>	<i>Advocate Support</i>	<p>Council has adopted a Digital Connectivity Plan which includes actions to improve telecommunications infrastructure and digital literacy.</p> <p>Advocacy continues to improve coverage throughout the Shire.</p> <p>Presentations have regularly been provided to the Council on improvements in internet coverage across Pyrenees Shire – particularly using a range of technologies, including satellite technology where fixed tower coverage is unavailable.</p> <p>The Avoca Digital Hub at the Avoca Information Centre was completed, providing increased Wi-Fi connectivity following negotiations with Telstra.</p> <p>The STAND project was completed at 20 facilities in 2022. This project provides booster hubs within shire facilities (3 council-owned, 21 community) to enhance internet connectivity as needed during emergency events.</p> <p>After the STAND project completion, Telstra agreed to implement enhanced internet connectivity continuously (within approximately 50 metres of the installations) as a community service.</p> <p>A feasibility study for a new Telstra telecommunications tower at Lexton has been completed and is due to progress through the planning/regulatory phase.</p>
10	<p>Establish relationships and advocate for commitment to continued investment and growth to improve access to water / sewer / internet access / phone connectivity / transport / housing / power upgrades etc.</p> <p><i>Status: Ongoing</i></p>	<i>Advocate</i>	<p>Advocacy continues regarding power upgrades for recreational facilities.</p> <p>Successful funding applications for Beaufort power upgrades and lighting installation, with further funding required at four other townships.</p> <p>A Southern Wimmera and Northeast Pyrenees Water Supply Feasibility Study and Business Case has been concluded, in which Pyrenees Shire Council is the lead agency. The project continues.</p> <p>Beaufort recycled water projects were completed in partnership with Central Highlands Water.</p> <p>Council partnered with GBAC (Greater Ballarat Alliance of Councils) to drive advocacy on growth.</p> <p>Council strategically purchased residential land in Avoca and Beaufort for housing development, with Beaufort's development of worker accommodation and trunk infrastructure for further building lots in progress as at the end of the reporting period.</p> <p>The old Beaufort Primary School project has the potential for future housing development for older residents.</p>



Council Priorities		Role	What we achieved
11	Develop a strategic plan for asset service improvement. <i>Status: Complete</i>	<i>Deliver</i>	A 10-year Asset Plan was reviewed and re-adopted by Council in 2024.
12	Utilise innovation for better outcomes in asset delivery. <i>Status: Ongoing</i>	<i>Deliver</i>	<p>An asset conditions audit was completed in 2022, and Council continues its work on understanding the lifecycle of assets owned by Council to more efficiently extend the life of those assets.</p> <p>Following the widespread floods in late 2022, officers are finalising the rehabilitation of critical public infrastructure including some structure improvements to prevent damage recurring in future flooding events, where allowed and funded through the Commonwealth Disaster Recovery Funding Program.</p> <p>Drone technology was used for some land surveying and land information purposes and has been considered for some visual property inspection related matters. It is likely that the use of drones will increase in the future.</p>
13	Work with industry stakeholders to capitalise on renewable energy opportunities that will reduce consumption of fossil fuels, reduce greenhouse gas emissions, and provide competitively priced energy to local industries and communities. <i>Status: Ongoing</i>	<i>Partner</i>	<p>Council has an ongoing partnership with CVGA.</p> <p>Monitoring of Council's energy outputs is now conducted.</p> <p>A key project was a bulk purchase of renewable energy for a 10-year period whereby all Council's electricity now comes from renewable energy.</p> <p>Council maintains networks with local groups with interests in progressing renewable energy projects.</p>

Council Plan Priority 4 – Economy – Strategic Measures					
Measure	Target	Source	Status Report 2024-25		
1 Kilometres of roads gazetted for high-productivity vehicle accessibility	At least an additional 50km of roads per year	Government Gazette	2021/22 – -63km <sup>1</sup> 2022/23 – 43.65km 2023/24 – 98.1km 2024/25 – no change <sup>2</sup>	✗	
2 Number of new dwellings in the municipality per year	50 new dwellings per year	Victorian Building Authority	2021/22 – 193 new dwellings, 31 permits issued 2022/23 – 47 permits 2023/24 – 93 building permits issued, 38 completed dwellings. 2024/25 <sup>3</sup> – 15 planning permits for dwellings, 93 building permits, 38 completed dwellings with OPs issued.	✗	

Council Plan Priority 4 – Economy – Strategic Measures				
Measure	Target	Source	Status Report 2024-25	
3 Rate of unemployment	Maintain at 5% or lower	LGPRF	Vic 2021/22 – 3.2% 2022/23 – 3.5% 2023/24 – 4.5% 2024/25 – 4.5%	✓
4 Sealed local roads maintained to condition standards	Maintain to at least 95%	LGPRF	2021/22 – 99.92% 2022/23 – 99.93% 2023/24 – 99.98% 2024/25 – 99.92%	✓
5 Asset renewal and upgrade as a percentage of depreciation	At least 80%	LGPRF	2021/22 – 110.58% 2022/23 – 116.06% 2023/24 – 100.73% 2024/25 – 94.92%	✓

<sup>1</sup> Reduction due to reconciliation of roads included in the network.

<sup>2</sup> No change mainly due to infrastructure constraints. Although no gazetted heavy vehicle routes, Council has been working with transport companies to approve many heavy vehicle permits including the approval of AB-triples on Mt William Road and Carngham Streatham Road among other roads.

<sup>3</sup> Domestic dwelling construction significantly decreased in 2024-25.

Council Plan Priority 4 – Economy – Relevant Service Performance Indicators					
Service Performance Indicator	2022	2023	2024	2025	Comments
<b>Roads</b>					
Satisfaction of use <i>Sealed local road requests [Number of sealed local road requests / km of sealed local roads] x 100</i>	10.70	15.65	8.52	8.82	
Condition <i>Sealed local roads maintained to condition standards [Number of km of sealed local roads below the renewal intervention level set by Council / km of sealed local roads] x 100</i>	99.92%	99.93%	99.98%	99.92%	

Council Plan Priority 4 – Economy – Relevant Service Performance Indicators					
Service Performance Indicator	2022	2023	2024	2025	Comments
Service cost <i>Cost of sealed local road reconstruction</i> <i>[Direct cost of sealed local road reconstruction / sq m of sealed local roads reconstructed]</i>	\$64.83	\$64.92	\$76.30	\$90.70	Industry costs have increased significantly due to higher input prices of bituminous products and quarry products. Several reconstruction projects encountered adverse ground conditions increasing costs.
Service cost <i>Cost of sealed local road resealing</i> <i>[Direct cost of sealed local road resealing / sq m of sealed local roads resealed]</i>	\$6.26	\$4.74	\$7.24	\$4.48	Council has been able to lower resealing costs by undertaking a higher proportion on longer sections of road resulting in lower costs per metre.
Satisfaction <i>Satisfaction with sealed local roads</i> <i>[Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]</i>	50	44	42	45	

Council Plan Priority 4 – Economy – Services Budget				
Service	Description	Budget \$'000's	Actual \$'000's	Variance \$'000's
Roads	Maintenance and renewal of the Shire's critical public assets.	6669	5584	1085
Bridges		420	171	249
Footpaths & cycleways		30	0	30
Drainage		157	137	20
Plant, machinery & equipment	Plant, machinery and equipment needed to maintain and upgrade the Shire's critical public assets.	1197	687	510





## COMMUNITY SATISFACTION SURVEY OUTCOMES 2025

The Victorian Community Satisfaction Survey is commissioned annually and asks the opinions of local people about the place they live, work and play. Community satisfaction scores represent the community's perception of Council's performance over the previous 12 months. In 2025, the survey was undertaken by JWS Research.

Comparisons are made with similar Victorian councils (small rural) and the state-wide average.

### Overall Council performance

With a score of 58, the overall performance in 2025 is a slight improvement on both the 2024 and 2023 results.

Council's overall performance is now rated statistically higher than the Small Rural group and the State-wide average for councils (index scores of 54 and 53 respectively).

Just over 1 in 3 residents (34%) rate the value for money they receive from Council in infrastructure and services as 'very good' or 'good'. A similar amount rate Council as 'very poor' or 'poor' (32%), or as average (32%) in terms of value for money.

Results shown are index scores out of 100.



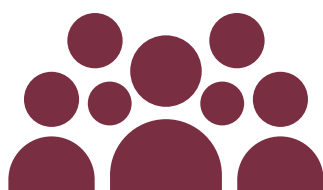
Pyrenees 58



Small Rural 54



State-wide 53



Mt Emu residents rate overall performance highest (66)

Those aged 50-64 years and Beaufort and Ercildoune residents rate overall performance lowest (52)



<b>Council's top three performing areas when compared to group average:</b>	<div>  Waste management <span>▲ higher</span> </div> <div>  Art centres &amp; libraries <span>▬ on par</span> </div> <div>  Appearance of public areas <span>▬ on par</span> </div>
<b>Council's lowest three performing areas when compared to group average:</b>	<div>  Unsealed roads <span>▬ on par</span> </div> <div>  Sealed local roads <span>▬ on par</span> </div> <div>  Consultation &amp; engagement <span>▬ on par</span> </div>

## Council direction

Over the last 12 months, 63% of residents believe the direction of Council's overall performance has stayed the same. This is unchanged from last year.

13% believe the direction of Council's overall performance has improved. 21% believe it has deteriorated.

Council's overall direction score (46) has improved by 3 points. Perceptions of Council's overall direction are in line with the Small Rural Group and State-wide averages (index scores of 46 for both).

## Customer service

Just over 3 in 5 residents (64%) had contact with Council in the last 12 months, a significant drop from last year (72%).

Council's customer service index of 64 remains in line with last year, slightly improving from its lowest level recorded (up 2 index points from 62 in 2024).

Customer service is rated in line with the State-wide and Small Rural Group averages (index scores of 66 and 65 respectively).

Over half of Council's residents (58%) provide a positive customer service rating of 'very good' or 'good', which far outweighs the 18% who rate Council's customer service as 'very poor' or 'poor'.



## Top performing areas

Council continued to perform best in the areas of waste management (index score of 72). Performance in this service area has been improving since 2021.

- Council continues to perform significantly higher than the Small Rural Group and State-wide averages (index scores of 66 and 65 respectively) in this service area.
- 8% of residents mention waste management as one of the best things about Council.

The appearance of public areas (index score of 71) and art centres/libraries (index score of 70) are Council's next best performing service areas. Both service areas have continually performed at a relatively high level since tracking commenced and remain in line with the Small Rural Group average.

## Low performing service areas

Council's lowest performing service areas continue to relate to roads. Performance on unsealed roads (index score of 29) is rated lowest (despite perceptions improving slightly in the last 12 months), followed by sealed local roads (45).

This year, Council rates in line with the State-wide and Small Rural Group averages for both areas.

















Just over 9 in 10 residents (93%) believe unsealed roads should be 'extremely' or 'very' important to Council, including 53% who believe it should be 'extremely important'.

Around 1 in 5 residents (19%) mention sealed local roads as the top area for improvement, along with 5% who suggest unsealed roads.



## Summary of Pyrenees Shire Council performance scores:

The following provides an overview of Council's performance scores in 2025.

Services	Pyrenees 2025	Pyrenees 2024	Small Rural 2025	State-wide 2025	Highest score	Lowest score
 Overall performance	58	55	54	53	Mt Emu residents	50-64 years, Beaufort, Ercildoune residents
 Value for money	50	49	47	47	18-34 years	50-64 years
 Overall council direction	46	43	46	46	18-34 years	50-64 years
 Customer service	64	62	65	66	65+ years	18-49 years
 Art centres & libraries	70	70	72	73	35-49 years	50-64 years
 Waste management	72	71	66	65	65+ years, 35-49 years	18-34 years
 Recreational facilities	66	68	66	67	Mt Emu residents	Beaufort, Ercildoune residents
 Appearance of public areas	71	69	70	68	Avoca, DeCameron residents	50-64 years
 Family support services	64	60	61	62	35-49 years	50-64 years
 Emergency & disaster management	66	69	66	65	Mt Emu residents	Beaufort, Ercildoune residents
 Enforcement of local laws	58	60	58	59	Mt Emu residents	Beaufort, Ercildoune residents
 Bus/community dev./tourism	60	61	57	56	Mt Emu residents	50-64 years
 Community decisions	53	51	50	49	Mt Emu residents	50-64 years
 Consultation & engagement	51	52	51	50	18-34 years, Avoca, DeCameron residents	50-64 years
 Sealed local roads	45	42	44	45	65+ years, Avoca, DeCameron residents	35-49 years
 Unsealed roads	39	33	40	38	65+ years	35-64 years

Significantly higher / lower than Pyrenees Shire Council 2025 result at the 95% confidence interval







# *Section 7:* GOVERNANCE AND MANAGEMENT







## GOVERNANCE, MANAGEMENT AND OTHER INFORMATION

### Governance

Pyrenees Shire Council is constituted under the *Local Government Act 2020* to provide leadership for the good governance of the municipal district and local community. Council has a number of roles including:

- Considering the diverse needs of the local community in decision-making
- Providing leadership by establishing strategic objectives and monitoring achievements
- Ensuring that resources are managed in a responsible and accountable manner
- Advocating the interests of the local community to other communities and governments
- Fostering community cohesion and encouraging active participation in civic life.

Council is committed to effective and sustainable forms of democratic and corporate governance as the key to ensuring that Council and its administration meet the community's priorities. The community has many opportunities to provide input into Council's decision-making processes including community consultation, public forums, and the ability to make submissions to Council.

Council's formal decision-making processes are conducted through Council meetings. Council delegates the majority of its decision-making to Council staff and these delegations are exercised in accordance with adopted Council policies.

### Council Meetings

Council generally conducts open public meetings at 6pm on the third Monday of each month (except for December, which may be on the second Monday, and January, where a meeting may not be held). Details of Council meeting dates and times are published in *The Pyrenees Advocate* one week prior to the meeting.

Members of the community are welcome to attend these meetings and observe from the gallery. Council meetings also provide the opportunity for community members to submit a question to Council or make a submission.

Minutes of Council meetings are available for inspection at the Beaufort Shire Office, and can be downloaded from Council's website, requested through any of our front offices, or by phoning 1300 797 363. Viewing of digital copies can be arranged at Council's Resource Centres in Avoca and Beaufort.

The open non-confidential section of Council meetings is generally open to the public. In 2024-25, 89% of Council decisions were made in open Council meetings.

The majority of Ordinary Council Meetings are held at the Council Chambers at the Council Office in Beaufort. During the year, meetings were also held in Avoca, and the Statutory Meeting, which included election of the Mayor, was held in Lexton on 12 November 2024.

In the 2024-25 financial year, the Council held 10 Ordinary Council Meetings, 3 Special Council Meetings, and 1 Statutory Meeting. No meetings were held in October 2024 due to the general local government election. The following table provides a summary of Councillor attendance at Council meetings for the financial year. Councillor attendance at Council meetings was at 100% for the year.

## Councillor Attendance at Council Meetings

Date	Meeting type	Cr Kehoe	Cr Clark	Cr Ferrari	Cr Eason	Cr Vance
16 July 2024	Council Meeting	Y	Y	Y	Y	Y
20 August 2024	Council Meeting	Y	Y	Y	Y	Y
10 September 2024	Council Meeting	Y	Y	Y	Y	Y
24 September 2024	Special Council Meeting	Y	Y	Y	Y	Y

Date	Meeting type	Cr Kehoe	Cr Ferrari	Cr Phelan	Cr Wardlaw	Cr Tol
12 November 2025	Statutory Council Meeting	Y	Y	Y	Y	Y
19 November 2024	Council Meeting	Y	Y	Y	Y	Y
10 December 2024	Council Meeting	Y	Y	Y	Y	Y
17 February 2025	Council Meeting	Y	Y	Y	Y	Y
17 March 2025	Council Meeting	Y	Y	Y	Y	Y
28 April 2025	Council Meeting	Y	Y	Y	Y	Y
19 May 2025	Council Meeting	Y	Y	Y	Y	Y
16 June 2025	Council Meeting	Y	Y	Y	Y	Y
23 June 2025	Special Council Meeting	Y	Y	Y	Y	Y

## Delegated Committees

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

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

Pyrenees Shire Council has no Delegated Committees operating at this time.

## Code of Conduct

The Act requires councils to develop and approve a Councillor Code of Conduct within 12 months after each general election. In November 2024, Council adopted the Model Councillor Code of Conduct 2024 which is designed to:

- Assist councillors to maintain the highest standards of conduct and behaviour as well as provide a means to deal with problems they may encounter.
- Attract the highest level of confidence from Council's stakeholders.

- Assist the Mayor and Councillors to discharge the responsibilities of their public office appropriately.

In addition to setting out the Councillor Conduct Principles, the Code also outlines:

- Other conduct definitions under the Act, such as those relating to misuse of position, improper direction, breach of confidentiality, and conflicts of interest.
- Roles and responsibilities.
- Dispute resolution procedures.

## Conflict of interest

Councillors are elected by the residents and ratepayers to act in the best interests of the community. This is a position of trust that requires councillors to act in the public interest. When a council delegates its powers to a Council officer or a committee, the committee or officer also needs to act in the public interest.

A conflict of interest occurs when a personal or private interest might compromise the ability to act in the public interest. A conflict of interest exists even if no improper act results from it.

Council has a comprehensive procedure in place to accommodate the disclosure of a conflict of interest. Declaration of a conflict of interest is a standard agenda item for all Council and Committee meetings.

While the procedures vary depending on the role and circumstances, in general they involve disclosing the relevant interests in a specific way and then stepping aside from the relevant decision-making process or from the exercise of the public duty. A register is maintained to record all disclosed conflict of interests. During 2024-25, Councillors and Officers made 19 conflict of interest declarations at Council meetings and briefings.

## Councillor allowances

In accordance with section 39 of the *Local Government Act 2020*, Councillors are entitled to receive an allowance while performing their duty as a Councillor. The Mayor is entitled to receive a higher allowance to reflect the level of commitment and time required to fulfil the required duties.

The Victorian Government sets the upper and lower levels for allowances paid to Councillors and Mayors. Councils are divided into three categories based on the income and population of each Council. Pyrenees Shire Council is recognised as a Category 1 Council. As a Category 1 Council, Pyrenees Shire Council has the following Councillor allowances set by the Victorian Government plus superannuation.

- Councillors: up to \$28,110
- Mayor: up to \$89,323

During the year, Cr Robert Vance was elected Mayor up to 25 October 2024, and Cr Tanya Kehoe was elected Mayor on 12 November 2024 for the rest of the financial year.

The following table contains a summary of the allowances paid to each Councillor during the year.

Councillor	Allowance \$
Cr Tanya Kehoe – Mayor / Councillor	\$59,678.02
Cr Robert Vance – Mayor / Councillor	\$25,261.00
Cr David Clark	\$8,158.76
Cr Ron Eason	\$8,158.76
Cr Damian Ferrari	\$24,476.28
Cr Megan Phelan	\$16,317.52
Cr Simon Tol	\$16,317.52
Cr Rebecca Wardlaw	\$16,317.52

## Councillor expenses

In accordance with section 40 of the Act, a council must reimburse Councillors for expenses incurred whilst performing their duties as a Councillor. Council is also required to adopt and maintain a policy in relation to the reimbursement of expenses for councillors. The policy provides guidance for the payment of reimbursements of expenses and provision of resources, facilities and other support to the Mayor and Councillors to enable them to discharge their duties. Council also publishes in its Annual Report the details of the expenses, including the reimbursement of expenses for each Councillor and member of a council committee paid by the Council.

The details of the expenses including reimbursement of expenses for each Councillor and member of a council committee paid by the Council for the 2024-25 year are set out in the following table.

Councillor	Travel	Car Mileage	Childcare	ICT	Conferences/training	Total
Cr David Clark	0	0	0	\$174.95	0	\$174.95
Cr Ron Eason	0	\$1,063.48	0	\$174.95	0	\$1,238.43
Cr Robert Vance	0	0	0	\$174.95	\$4,706.28	\$4,881.23
Cr Damian Ferrari	0	\$3,261.14	0	\$419.88	\$883.30	\$4,564.32
Cr Tanya Kehoe	0	\$ 549.74	\$5,712.50	\$419.88	\$6,193.81	\$12,875.93
Cr Megan Phelan	0	\$12,986.45	0	\$279.92	\$1,084.03	\$14,350.40
Cr Simon Tol	0	\$4,230.86	0	\$279.92	\$1,084.03	\$5,594.81
Cr Rebecca Wardlaw	0	\$4,520.30	0	\$279.92	\$1,084.03	\$5,884.25

**Note:** No expenses were paid by Council including reimbursements to members of Council Delegated Committees during the year.



## Management

Council has implemented several statutory and better practice items to strengthen its management framework. Having strong governance and management frameworks leads to better decision making by Council. The Act requires Council to undertake an assessment against the prescribed governance and management checklist and include this in its Report of Operations. Council's Governance and Management Checklist results are set out in the section below. The following items have been highlighted as important components of the management framework.

## Audit and Risk Committee

The Audit and Risk Committee's role is to oversee and monitor the effectiveness of Council in carrying out its responsibilities for accountable financial management, good corporate governance, maintaining an effective system of internal control and risk management, and fostering an ethical environment.

The Audit and Risk Committee consists of three independent members: Mr Rod Poxon (Chair), Mr Brian Keane (until November 2024), Mr Kelvin Tori (from March 2024), and Ms Melissa Field (from November 2024) and two Councillors. Independent members are appointed for a three-year term, with a maximum of three terms. The chair is elected from amongst the independent members. Councillor members are appointed at the annual Statutory Meeting for the following 12 months.

In late 2024, Mr Keane's tenure ended, and this position was taken by Ms Melissa Field.

The Audit and Risk Committee meets four times a year. The Internal Auditor, Chief Executive Officer, Director Corporate and Community Services, Director Assets and Development Services, Manager Finance, and Manager Governance & Performance attend all Committee meetings. Other management representatives attend as required to present reports. The external auditors attend in March, June and September each year to present the audit plan and independent audit report. Internal Auditors attend all meetings.

Recommendations from each Audit and Risk Committee meeting are subsequently reported to, and considered by, Council.

Quality assurance is measured through the annual Audit and Risk Committee self-assessment and completion of the internal audit plan and Committee annual work plan.

## Internal Audit

Council's internal audit function provides independent and objective assurance that the appropriate processes and controls are in place across Council. Council's Internal Auditors are AFS and Associates, chartered accountants and auditors from Bendigo.

A risk-based Internal Audit Plan is revised annually to ensure the audit resources remain focused on the appropriate areas. The review process considers Council's risk framework, the Council Plan, the impact of any change on operations, systems or the business environment, prior audit coverage and outcomes, and management input. The Plan is reviewed and approved by the Audit and Risk Committee and Council annually.

The Internal Auditor attends each meeting of the Audit and Risk Committee to report on the status of the Internal Audit Plan, to provide an update on the implementation of audit recommendations and to present findings of completed reviews. All audit issues identified are risk rated.

Recommendations are assigned to the responsible manager or officer and tracked in Council's performance management system. Managers provide quarterly status updates that are reviewed by the Executive Leadership Team and reported to the Audit and Risk Committee. Status updates are reviewed on an annual basis by the Internal Auditor.

Quality assurance is measured through client satisfaction surveys for each review, the annual Audit and Risk Committee self-assessment, and completion of the internal audit plan.

During the year, internal audit reviews were conducted in the following performance areas:

- Heavy Plant and Equipment Management
- Human Resources

AFS and Associates also periodically conduct probity audits on high risk / high value procurement activities. A review was also commissioned on Council's use of consultants.

## External Audit

Council is externally audited by the Victorian Auditor-General. For the 2024-25 year, the annual external audit of Council's Financial Statements and Performance Statement was conducted by the Victorian Auditor-General's representative – Johnsons MME. The external auditors attend the March, June and September Audit and Risk Committee meetings to present the annual audit plan and independent Audit Report.

The external audit management letter and responses are also provided to the Audit and Risk Committee.

## Risk management

In 2024-25, Council commenced a review of its Risk Management Framework and Policy in line with current AS/NZS 31000 guidelines. The Risk Management Framework and Policy addresses items such as:

- Risk management culture and branding
- Communication and training
- Workplace risk management practice
- Risk registers

## Community Asset Committees

Council could not operate effectively without the assistance of the many volunteers who make up Council's Community Asset Committees.

Community Asset Committees are established, in accordance with section 65 of the *Local Government Act 2020*, to manage a community asset on behalf of Council. Powers and duties are delegated to members of Community Asset Committees through formal Instrument of Delegation from the Chief Executive Officer.

During the year, six Community Asset Committees operated these facilities:

- Beaufort Community Bank Complex
- Brewster Hall
- Landsborough Community Precinct
- Snake Valley Hall
- Waubra Community Hub
- Lexton Community Hub

Meetings of these committees are open to the public.

## Governance and Management Checklist

Council maintains strong frameworks to provide guidance in good governance and management practice.

As part of its mandatory performance reporting, Council provides an assessment against the governance and management checklist below. 'Act' relates to the *Local Government Act 2020*.

Governance and Management items	Assessment
1. <b>Community Engagement Policy</b> (policy outlining Council's commitment to engaging with the community on matters of public interest)	Adopted in accordance with section 55 of the Act Date of adoption: 19/07/2022 The Community Engagement Policy will be reviewed in 2025 in line with the adoption of the new 2025-2029 Council Plan
2. <b>Community Engagement Guidelines</b> (guidelines to assist staff to determine when and how to engage with the community)	Current guidelines in operation Date of commencement: 17/07/2022 Council is due to review its Community Engagement Framework (guidelines) and is scheduled in the next 1-2 years
3. <b>Financial Plan</b> (plan under section 91 of the Act outlining the financial and non-financial resources required for at least the next 10 financial years)	Adopted in accordance with section 91 of the Act Date of adoption: 25/06/2024

Governance & Management items	Assessment
<b>4. Asset Plan</b> (plan that sets out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years)	Adopted in accordance with section 92 of the Act Date of adoption: Reviewed 10 Year Asset Plan adopted by Council at its ordinary meeting on 25 June 2024, review going to 21 July 2025 meeting for public exhibition
<b>5. Revenue and Rating Plan</b> (plan setting out the rating structure of Council to levy rates and charges)	Adopted in accordance with section 93 of the Act Date of adoption: 25/06/2024
<b>6. Annual Budget</b> (plan setting out the services to be provided and initiatives to be undertaken over the next 12 months and the funding and other resources required)	Budget adopted in accordance with section 94 of the Act Date of adoption: 25/06/2024
<b>7. Risk policy</b> (policy outlining Council's commitment and approach to minimising the risks to Council's operations)	Current policy in operation Date of commencement: 06/05/2025
<b>8. Fraud Policy</b> (policy outlining Council's commitment and approach to minimising the risk of fraud)	Current policy in operation Date of commencement: 25/06/2024
<b>9. Municipal Emergency Management Planning</b> (Participation in meetings of the Municipal Emergency Management Planning Committee)	Municipal Emergency Management Planning Committee (MEMPC) meetings attended by one or more representatives of Council (other than the chairperson of the MEMPC) during the financial year Dates of MEMPC meetings attended: 29 August 2024; 28 November 2024; 20 February 2025; and 19 June 2025
<b>10. Procurement Policy</b> (policy outlining the principles, processes and procedures that will apply to all purchases of goods and services by the Council)	Adopted in accordance with section 108 of the Act Date of commencement: 10/12/2024
<b>11. Business Continuity Plan</b> (plan setting out the actions that will be undertaken to ensure that key services continue to operate in the event of a disaster)	Current plan in operation Date of commencement: 01/12/2021
<b>12. Disaster Recovery Plan</b> (plan setting out the actions that will be undertaken to recovery and restore business capability in the event of a disaster)	Current plan in operation Date of commencement: 04/02/2025
<b>13. Complaint Policy</b> (policy under section 107 of the Act outlining Council's commitment and approach to managing complaints)	Policy developed in accordance with section 107 of the Act. Date of commencement: 17/05/2021



Governance & Management items	Assessment
<b>14. Workforce Plan</b> (plan outlining Council's commitment and approach to planning the current and future workforce requirements of the organisation)	Plan developed in accordance with section 46 of the Act Date of commencement: Policy 28/01/2022 Workforce Situation Nov 2023 Workforce Plan to be reviewed in 2025/26
<b>15. Payment of Rates and Charges Hardship Policy</b> (policy outlining Council's commitment and approach to assisting ratepayers experiencing financial hardship or difficulty paying their rates)	Current policy in operation Date of commencement: 20/04/2021 Due for review, also high-level elements in Revenue and Rating Plan
<b>16. Risk Management Framework</b> (framework outlining Council's approach to managing risks to the Council's operations)	Current framework in operation Date of commencement: 24/02/2021
<b>17. Audit and Risk Committee</b> (advisory committee of Council in accordance with sections 53 and 54 of the Act)	Established in accordance with section 53 of the Act Date of commencement: 16/06/2020
<b>18. Internal Audit</b> (independent accounting professionals engaged by the Council to provide analyses and recommendations aimed at improving Council's governance, risk, and management controls)	Internal auditor engaged Date of engagement: 30/06/2023
<b>19. Performance Reporting Framework</b> (a set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 98 of the Act)	Current framework in operation Date of adoption: 16/06/2020
<b>20. Council Plan Report</b> (report reviewing the performance of the Council against the Council Plan, including the results in relation to the strategic indicators, for the first six months of the financial year)	No report. Reason for no report: Corporate decision to wait for the end of the FY to do a full report against the life of the Plan. Plan subsequently provided in August 2025
<b>21. Quarterly Budget Reports</b> (quarterly reports to Council under section 97 of the Act, comparing actual and budgeted results and an explanation of any material variations)	Quarterly reports presented to Council in accordance with section 97(1) of the Act Date of report: 19 November 2024; 17 February 2025
<b>22. Risk Reporting</b> (six-monthly reports of strategic risks to Council's operations, their likelihood, and consequences of occurring and risk minimisation strategies)	Risk reports prepared and presented Dates of reports: 16 July 2024; 28 April 2025
<b>23. Performance Reporting</b> (six-monthly reports of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 98 of the Act)	No reports. Reason for no reports: Data received mid-year does not give a true indication of performance so reports only completed at EOFY

Governance & Management items	Assessment
<b>24. Annual Report</b> (annual report under sections 98 and 99 of the Act containing a report of operations and audited financial and performance statements)	Annual report presented at a meeting of Council in accordance with section 100 of the Act Date of presentation: 24/09/2024
<b>25. Councillor Code of Conduct</b> (Code setting out the standards of conduct to be followed by Councillors and other matters.)	Code of conduct reviewed and adopted in accordance with section 139 of the Act Date reviewed and adopted: 12/11/2024
<b>26. Delegations</b> (documents setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff)	Delegations reviewed in accordance with section 11(7) of the Act. and a register kept in accordance with sections 11(8) and 47(7) of the Act Date of review: 19/05/2025
<b>27. Meeting Procedures</b> (Governance Rules governing the conduct of meetings of Council and delegated committees)	Governance Rules adopted in accordance with section 60 of the Act Date rules adopted: 21/03/2023

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



Jim Nolan, Chief Executive Officer  
Dated: 29 September 2025



Cr Tanya Kehoe, Mayor  
Dated: 29 September 2025



## STATUTORY INFORMATION

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

### Documents publicly available

In accordance with section 57(1) of the *Local Government Act 2020*, Council maintains a Public Transparency Policy. That policy details the type of information which is publicly available including (but not limited to):

**Documents** such as:

- Plans and reports adopted by Council,
- Policies and Strategies,
- Project and service plans,
- Service agreements, contracts, leases and licences,
- Council leases, permits and notices of building and occupancy; and

**Process information** such as:

- Practice notes and operating procedures,
- Application processes for approvals, permits, grants and access to Council services,
- Decision making processes,
- Guidelines and manuals,
- Community engagement processes,
- Complaints handling processes.

**Council records** such as:

- Council Ordinary and Special Meeting agendas,
- Minutes of Council meetings (excluding in-camera),
- Reporting from Advisory Committees to Council through reporting to Council,
- Audit & Risk Committee Performance Reporting,
- Terms of reference or charters for Advisory Committees,
- Registers of gifts, benefits and hospitality offered to Councillors or Council staff,
- Registers of travel undertaken by Councillors or Council staff,

- Registers of Conflicts of Interest disclosed by Councillors or Council staff,
- Submissions made by Council,
- Registers of donations and grants made by Council,
- Registers of leases entered by Council, as lessor and lessee,
- Register of Delegations,
- Register of Authorised Officers,
- Register of election campaign donations,
- Summary of Personal Interests,
- Any other registers or records required by legislation or determined to be in the public interest.

### Contracts

For Council contracts greater than the threshold values detailed in Council's Procurement Policy (\$300,000), strategic reviews are conducted to determine:

- Whether the service is still required.
- The strategic approach for delivering and providing the service.
- How the service aligns to Council's strategic objectives.
- Analysis of the supplier market.
- The best procurement methodology and delivery.

Council issued six (6) requests for tender and one (1) expression of interest process in 2024-25, covering the following service categories:

- Preferred Supplier Panel – Intermediate and Professional Services
- Old Beaufort Primary School Master Plan
- Flood Mitigation Investigation – Avoca Recreation Reserve
- Municipal Building Services
- Civil Works – Storm water replacement, pits and pipes
- EOI – Beaufort Key Worker Accommodation



During the year, Council did not enter any contract valued above the threshold detailed within Council's Procurement Policy (\$300,000), without engaging in a competitive process.

## Disability action plan

Council has not prepared a separate Disability Action Plan, but relevant actions were included within the Council Plan 2021-2025.

## Domestic Animal Management Plan

In accordance with the *Domestic Animals Act 1994* section 68A, Council is required to prepare a Domestic Animal Management Plan at four yearly intervals and evaluate its implementation in the Annual Report.

Council's Domestic Animal Management Plan 2022-2025 was prepared in mid-2022 for adoption in August 2022 and is published on Council's website. The Plan's purpose is to provide Council with a strategic framework that delivers policy direction and action plans for animal management.

- Registration of dogs and cats.
- Control of dogs and cats.
- Control of dangerous, menacing and restricted breed dogs.
- Control of commercial domestic animal businesses.

The Plan sets out the methods for evaluating whether the normal control services provided by Council are adequate to give effect to the requirements of the Act and the regulations and a range of programs, services and strategies which Council intends to pursue in its municipal district.

The Domestic Animal Management Plan evaluation for the year is provided below:

Activity	When	Evaluation criteria	Evaluation outcome
<b>SECTION 2: TRAINING OF AUTHORISED OFFICERS</b>			
Section 2.3 - Objective 1: <i>Develop a training policy that clearly identifies minimum training requirements and any additional training needs that should be undertaken by animal management officers.</i>			
Identify minimum training requirements by consultation with management and staff	Year 2 / 3	Documentation to be finalised and incorporated into a Council OHS training policy.	Not yet started
Officers have undertaken training as detailed in section 2.1 and 2.2 of the Plan.	As arises	Annual review identifies training conducted when / if arises in accordance with the Plan.	In progress
New officers will be trained in Certificate IV in Government.	ASAP after start	Annual Review of successful completion of course.	Not applicable
Section 2.3 - Objective 2: <i>Develop and maintain a training register for individual officers detailing completed and proposed training.</i>			
Develop a spreadsheet listing each officer showing their completed and proposed training.	Year 2 / 3	Update and maintain training spreadsheet as needed.	Completed

Activity	When	Evaluation criteria	Evaluation outcome
<b>SECTION 3: RESPONSIBLE PET OWNERSHIP</b>			
Section 3.3 - Objective 1: <i>Review and update Council's Orders under the Act.</i>			
Conduct a community consultation program to determine the feasibility of: <ul style="list-style-type: none"> <li>The implementation of a new updated Off-lead Order that is in-line with other rural councils and community expectations.</li> <li>The introduction of a 24-hour cat curfew (currently only dusk to dawn).</li> <li>Identify possible dog off-lead park areas and create fenced and un-fenced dog parks once the new and updated Order is passed.</li> </ul>	Year 2, 3 & 4	Determine support and appetite for change by the community and update Orders accordingly. Have at least two off-lead parks in the Shire (fenced or not fenced).	Not started – off-leash order. Not started – 24-hour cat curfew. In progress - Dog park location has been identified; project is being managed by Economic Development.
Section 3.3 - Objective 2: <i>Develop a discounted pet desexing program for concession card holders.</i>			
Apply for grants for pet desexing offered by the Victorian Government & MAV.	As they arise	Obtain grant	Completed
Section 3.3 - Objective 3: <i>Develop Standard Operating Procedures and Policies for the domestic animal management unit.</i>			
Create procedures / policies for dealing with the following matters: <ul style="list-style-type: none"> <li>Nuisance complaints i.e., barking dogs.</li> <li>Dog attacks.</li> <li>Excess animal permits.</li> </ul>	Year 2 / 3	Review the use of procedures by officers during their annual review or as arises.	In Progress
<b>SECTION 4: OVER-POPULATION AND HIGH EUTHANASIA RATES</b>			
Section 4.3 - Objective 1: <i>Reduce the number of impounded and unregistered cats in the Shire.</i>			
Run education campaigns regarding feral and semi-owned cats.	Ongoing	Public feedback.	Not yet started
Circulate Safe Cat, Safe Wildlife education material throughout municipality ( <a href="http://www.safecat.org.au">www.safecat.org.au</a> )	Ongoing	Less reports of wandering/nuisance cats.	Completed/Ongoing
Purchase more cat traps and proactively offer to residents in or close to high biodiversity areas.	Ongoing	Track impound statistics and monitor results in these areas.	Completed
Section 4.3 - Objective 2: <i>Encourage desexing of animals and assist with low cost desexing for concession card holders.</i>			
Apply for animal desexing grants through Animal Welfare Victoria and the MAV when they arise.	As arise	Successfully obtain grant and record number of animals desexed via the program.	Completed – cat desexing grant obtained
Continue to promote desexing of pets.	Ongoing	Responsible pet ownership.	Completed
Look at further registration discount options – i.e., free first-time registration for cats and dogs under the age of six months that are desexed and microchipped.	Year 4	Compare registration statistics.	Completed – pro rata refund for first time registration offered when animals are desexed within a reasonable time

Activity	When	Evaluation criteria	Evaluation outcome
Participate with neighbouring Council campaigns and promotional days around microchipping and desexing if and when available.	As arise	Record number of participants and outcomes.	Not yet started
<b>SECTION 5: REGISTRATION AND IDENTIFICATION</b>			
Section 5.3 - Objective 1: <i>Council will endeavour to maximise the number of registered and identifiable domestic animals to aid compliance activities and to help reunite lost pets with their owners.</i>			
Investigate the feasibility of Authorised Officers implanting microchips.	Year 4	Training complete	Not yet started
Use local newspapers, community newsletters, social media, and Council's website to promote and advertise registration requirements prior to the 10 April renewal date.	Feb/Mar/Apr each year	At least one article to be submitted before renewal date.	Completed
Council's website to provide information to residents on when and how to register their pets.	Ongoing	Review annually before the registration renewal period begins.	Completed
Investigate the use of a social media platform to list seized cats or dogs as a way of reuniting pets with their owners.	Year 4	Prepare a report proposing the initiative to management.	Not yet started
Investigate the use of Variable Message Signs in strategic areas across the municipality during the registration renewal period.	Year 1, 2, 3, and 4	Evaluate registration uptake and statistics from database to see if registration trends have increased.	Not yet started
Try and identify all deceased cats and dogs by scanning them for a microchip.	Over the next 4 years	Create a policy that outlines Council's process in managing deceased cats and dogs found in the Shire.	In progress
Review information regarding cats and dogs in Council's 'new resident' kit.	Ongoing	Review kit and information annually.	Not yet started
Council events and promotional activities. Set up a marquee/stand at local events to educate the community.	Ongoing	Capture and review data from the community i.e., how many attendees, material handed out, questions asked, registration forms handed out etc.	Not yet started
<b>SECTION 6: NUISANCE</b>			
Section 6.3 - Objective 1: <i>Reduce cat nuisance complaints.</i>			
Continue to enforce cat curfew.	Ongoing	Keep a register of nuisance complaints – should result in less cat nuisance complaints.	Completed
Continue to promote and enforce desexing of cats.	Ongoing	Continual promotion.	Completed
Provide education material about cat enclosures and nuisance.	Ongoing	Annual review of website content and brochures available at Shire Office and Resource Centres.	Completed



Activity	When	Evaluation criteria	Evaluation outcome
Use social media as a tool to promote responsible cat ownership.	Mar/Apr each year	Posts on social media platforms promoting responsible cat ownership – especially around renewal time.	Completed
Section 6.3 - Objective 2: <i>Reduce dog nuisance complaints.</i>			
Make available information about how to address barking dogs for both owners and neighbours and how to go about solving nuisance issues.	ASAP	Increased advice and information should result in less complaints. Keep a register of nuisance complaints.	Completed
Utilise Council's on-hold message facility, website and social media as a promotional tool.	Ongoing	Annual review of content.	Completed
Continue to promote desexing of animals via website and social media.	Ongoing	Annual review of content.	Completed
Review signage and placement of dog faeces bag dispensers in the municipality. Increase numbers in areas that require them.	Ongoing	Increased availability of bag dispensers should result in less complaints about dog faeces in public places.	In progress
Create a standard operating procedure for managing barking dog complaints.	Year 2	Adopt procedure.	In progress
<b>SECTION 7: DOG ATTACKS</b>			
Section 7.3 - Objective 1: <i>Reduce attacks by dogs and cats on people, livestock, pets, and wildlife.</i>			
Create and adopt a comprehensive policy and procedure around how Pyrenees Shire Council deals with and investigates dog attacks in the municipality.	Year 2	Adopted policy.	Not yet started
Court results of successful prosecutions to be released to the media as a way of raising awareness and responsible dog ownership.	As they occur	As arise.	Not yet started
Encourage the community to report dog attacks to Council by improving public awareness through media campaigns, educational material, website, and social media.	Ongoing	Reviewed annually.	Not yet started
Patrol areas of reported dog attacks on livestock where the dogs were not identified. Conduct educational letter drops or speak to all surrounding dog owners advising them of the recent attack and what their responsibilities are.	Ongoing	As arise.	Completed

Activity	When	Evaluation criteria	Evaluation outcome
<b>SECTION 8: DANGEROUS, MENACING AND RESTRICTED BREED DOGS</b>			
Section 8.3 - Objective 1: <i>Develop a policy to assist in the decision-making process of declaring a dog, ensuring the policy is fair, reasonable, and consistent.</i>			
Review all investigations / briefs of evidence relating to dog attacks to determine if a declaration should be sought.	As occurs	Outcomes of declaration proposals.	Completed
Draft and adopt a standard operating procedure / policy for declarations which standardises the process to ensure consistency and fairness.	Year 3	Number of proposed declarations, appeals and successful declarations.	Not yet started
Section 8.3 - Objective 2: <i>Ensure declared dogs are compliant with the Act and regulations.</i>			
Refer to the measures outlined in section 8.1 Context and Current Situation.	As occurs, ongoing and annually	Successful outcomes and the recording of data to show trends. Review actions and offences detected.	Completed
<b>SECTION 9: DOMESTIC ANIMAL BUSINESSES</b>			
Section 9.3 - Objective 1: <i>Ensure all Domestic Animal Businesses (DAB) operate in accordance with statutory requirements and community expectations.</i>			
Identify non-registered Domestic Animal Businesses by monitoring social media, local advertising boards and newspapers in the municipality (or similar, including online sites) identify businesses selling pets / products and services. Cross reference results with the Pet Exchange Register.	Ongoing	Achieve compliance. Compare the number of DABs before and after activity.	Completed
Audit all current domestic animal businesses within the municipality.	Annually	Keep a register and review annually that all domestic animal businesses and breeders have been audited.	Completed
Utilise Council's database to conduct proactive inspections of properties identified as having more than 34 fertile females.	Ongoing	Achieve compliance	Not yet started
Section 9.3 - Objective 2: <i>Develop a standard operating procedure and guidelines for assessing applications and dealing with issues of non-compliance.</i>			
Outline the process for assessing new applications. Ensure the planning and building departments are consulted and included.	Year 2	Documented process and procedure.	Not yet started
Outline enforcement actions for persons found operating an unregistered domestic animal business.	Year 3	Documented process and procedure.	Not yet started

## Food Act Ministerial Directions

In accordance with section 7E of the *Food Act 1984*, Council is required to publish a summary of any Ministerial Directions received during the financial year in its Annual Report. No such Ministerial Directions were received by Council during the financial year.

## Freedom of Information

In accordance with section 7(4AA)(a) and 7(4AA)(b) of the *Freedom of Information Act 1982*, Council is required to publish certain statements in its Annual Report, or separately such as on its website, concerning its functions and information available. Council has chosen to publish the statements separately, however provides the following summary of the application and operation of the *Freedom of Information Act 1982*.

Access to documents may be obtained through written request to the Freedom of Information Officer, as detailed in section 17 of the *Freedom of Information Act 1982* and in summary as follows:

- Requests should be made in writing.
- Requests should identify as clearly as possible which document is being requested.
- Requests should be accompanied by the appropriate application fee (as detailed on the website).

Application fees may be waived in certain circumstances (e.g., financial hardship) upon request to the Freedom of Information Officer. However, a request does not become valid for processing until either payment of the application fee is made or written acceptance of a fee waiver is received.

Access charges may also apply once documents have been processed and a decision on access is made (e.g., photocopying and search / retrieval charges).

Applications for access to documents should be made addressed to Council's Freedom of Information Officer –

- By mail to Pyrenees Shire Council,  
5 Lawrence Street BEAUFORT VIC 3373
- By email to [pyrenees@pyrenees.vic.gov.au](mailto:pyrenees@pyrenees.vic.gov.au)  
(however a request does not become valid until the application fee has been paid)
- In person at any of Council's front counters.

Further information regarding Freedom of Information can be found at [www.foi.vic.gov.au](http://www.foi.vic.gov.au)

## Requests for information made under the Freedom of Information Act

In the 2024-25 financial year, Council received 24 requests for information pursuant to the Freedom of Information Act, 18 of which were non-personal requests.

Of these requests, 23 requests were processed by the end of the year and 1 was carried over for finalisation in the following year. Of the 23 completed requests:

- 7 requests had access provided in full.
- 0 requests had access provided in part.
- 2 requests determined that no documents existed.
- 3 requests did not proceed.
- 11 requests were provided with information outside of the Act.

A total of fees and charges collected by Council regarding these requests are detailed as follows:

- \$Nil was collected as application fees.
- \$Nil was collected as charges (e.g. photocopying charges or search times).
- \$784.80 in application fees was waived.

## Public Interest Disclosure procedures

The *Public Interest Disclosure Act 2012* aims to ensure openness and accountability in government by encouraging people to disclose improper conduct within the public sector and provide protection for people who make disclosures. Procedures on how to make a disclosure are publicly available on Council's website.

During the 2024-25 year no disclosures were notified to council officers appointed to receive disclosures, or to IBAC (Independent Broad-based Anti-corruption Commission).

## Road Management Act Ministerial Directions

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



## Infrastructure and development contributions

In accordance with sections 46GM and 46 QD of the *Planning and Environment Act 1987*, Council that is a collecting or development agency must prepare and give a report to the Minister for Planning on infrastructure and development contributions including levies and works in kind. The report must be published in Council's Annual Report.

Council did not have any development or infrastructure contribution plans within the financial year and therefore no levies collected.

## GLOSSARY

<b>Act</b>	means the <i>Local Government Act 2020</i>
<b>Annual Report</b>	means a report of the Council's operations of the previous financial year and contains a report of operations, audited financial statements and an audited performance statement
<b>Appropriateness</b>	means indicators or measures that provide users with sufficient information to assess the extent to which an entity has achieved a pre-determined target, goal, or outcome
<b>Budget</b>	means a plan setting out the services and initiatives to be funded for the financial year and how they will contribute to achieving the strategic objectives specified in the Council Plan
<b>Council Plan</b>	means a plan setting out the medium-term strategic objectives, strategies, strategic indicators, and resources reflecting vision and aspirations of the community for the next four years
<b>Finance performance indicators</b>	means a prescribed set of indicators and measures that assess the effectiveness of financial management in a Council covering operating position, liquidity, obligations, stability, and efficiency
<b>Financial Statements</b>	means the Financial Statements and notes prepared in accordance with the Local Government Model Financial Report, Australian Accounting Standards, and other applicable standards as they apply to the general-purpose financial reports and a statement of capital works and included in the Annual Report
<b>Financial year</b>	means the period of 12 months ending on 30 June each year
<b>Governance and management checklist</b>	means a prescribed checklist of policies, plans, and documents that councils must report the status of in the Report of Operations, covering engagement, planning, monitoring, reporting, and decision making
<b>Indicator</b>	means what will be measured to assess performance
<b>Initiatives</b>	means actions that are one-off in nature and/or lead to improvements in services
<b>Major initiative</b>	means significant initiatives that will directly contribute to the achievement of the Council Plan during the current year and have a major focus in the budget

<b>Measure</b>	means how an indicator will be measured and takes the form of a computation, typically including a numerator and denominator
<b>Minister</b>	means the Minister for Local Government
<b>Performance Statement</b>	means a statement including the results of the prescribed service outcome indicators, financial performance indicators and sustainable capacity indicators for the financial year and included in the Annual Report
<b>Integrated Strategic Planning and Reporting Framework</b>	means the key statutory planning and reporting documents that are required to be prepared by councils to ensure accountability to local communities in the performance of functions and exercise of powers under the Act
<b>Regulations</b>	means the Local Government (Planning & Reporting) Regulations 2020
<b>Relevance</b>	means indicators or measures that have a logical and consistent relationship to an entity's objectives and are linked to the outcomes to be achieved
<b>Report of Operations</b>	means a report containing a description of the operations of the council during the financial year and included in the Annual Report
<b>Services</b>	means assistance, support, advice, and other actions undertaken by a Council for the benefit of the local community
<b>Service outcome indicators</b>	means the prescribed service performance indicators to be included in the Performance Statement which measure whether the stated service objective has been achieved
<b>Service performance indicators</b>	means a prescribed set of indicators measuring the effectiveness and efficiency of Council services covering appropriateness, quality, cost, and service outcomes
<b>Strategic objectives</b>	means the outcomes a Council is seeking to achieve over the next four years and included in the Council Plan
<b>Financial Plan</b>	means a plan of the financial and non-financial resources for at least the next ten years required to achieve the strategic objectives in the Council Plan. It is also referred to as a long-term financial plan
<b>Strategies</b>	means high level actions directed at achieving the strategic objectives in the Council Plan
<b>Sustainable capacity indicators</b>	means a prescribed set of indicators measuring whether councils have the capacity to meet the agreed service and infrastructure needs of the local community and absorb foreseeable changes and unexpected shocks into the future covering financial performance, capacity, and governance and management

## Acronyms and Abbreviations

<b>AAS</b>	Australian Accounting Standards	<b>FY</b>	Financial Year
<b>CEO</b>	Chief Executive Officer	<b>FGRS</b>	Fair Go Rates System
<b>COVID-19</b>	Coronavirus (COVID-19) Pandemic	<b>ISPRF</b>	Integrated Strategic Planning and Reporting Framework
<b>CSS</b>	Community Satisfaction Survey	<b>LGPRF</b>	Local Government Performance Reporting Framework
<b>ELT</b>	Executive Leadership Team	<b>VAGO</b>	Victorian Auditor-General's Office
<b>FTE</b>	Full Time Equivalent	<b>VCAT</b>	Victorian Civil and Administrative Tribunal



# *Section 8:* OUR FINANCIALS

westbury  
antiques

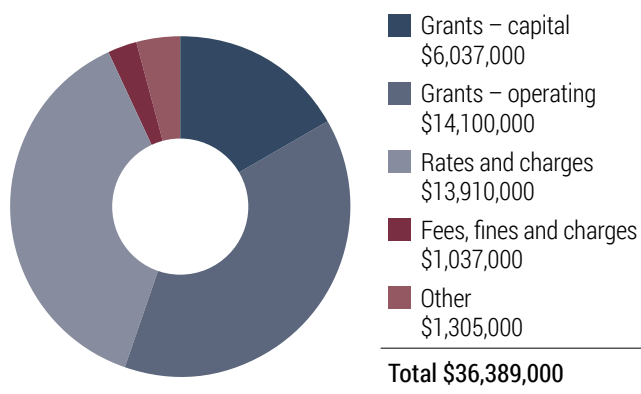
# ABOUT COUNCIL REVENUE AND EXPENSES

## How Council brings in money

Council activities are funded through a limited number of sources:

- Rates – there is an expectation that rates income collected from property owners is spent fairly and efficiently.
- Operating and Capital Grants – funding from other levels of government that have requirements for acquittal and delivery of required outcomes or service outputs.
- User charges – Council operates a range of services that charge user fees.
- Statutory fees and fines – are fees for applications and permits.

### Revenue



## PERFORMANCE STATEMENT AND FINANCIAL REPORT

Council is required to prepare and include a Performance Statement within its Annual Report. The Performance Statement includes the results of the prescribed sustainable capacity, service performance and financial performance indicators and measures together with a description of the municipal district and an explanation of material variations in the results. This Statement has been prepared to meet the requirements of the *Local Government Act 1989 and 2020* and *Local Government (Planning and Reporting) Regulations 2014*.

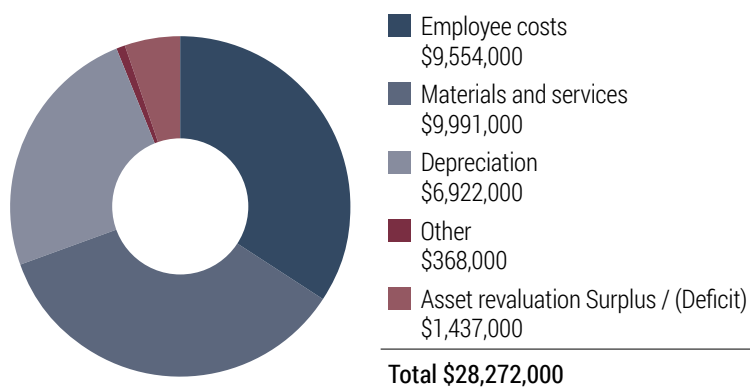
The Financial Report is a key report of the Pyrenees Shire Council. It shows how Council performed financially during the 2024-25 financial year and the overall position at the end (June 30, 2025) of the financial year. Council presents its Financial Report in accordance with the Australian Accounting Standards.

Particular terms required by the Standards may not be familiar to some readers. Further, Council is a 'not-for-profit' organisation and some of the generally recognised terms used in private sector company reports are not appropriate to Council's Reports.

The Performance Statement and Financial Report are available to download from Council's website [www.pyrenees.vic.gov.au](http://www.pyrenees.vic.gov.au) or you can contact the office to request a printed copy.

## How Council spends money

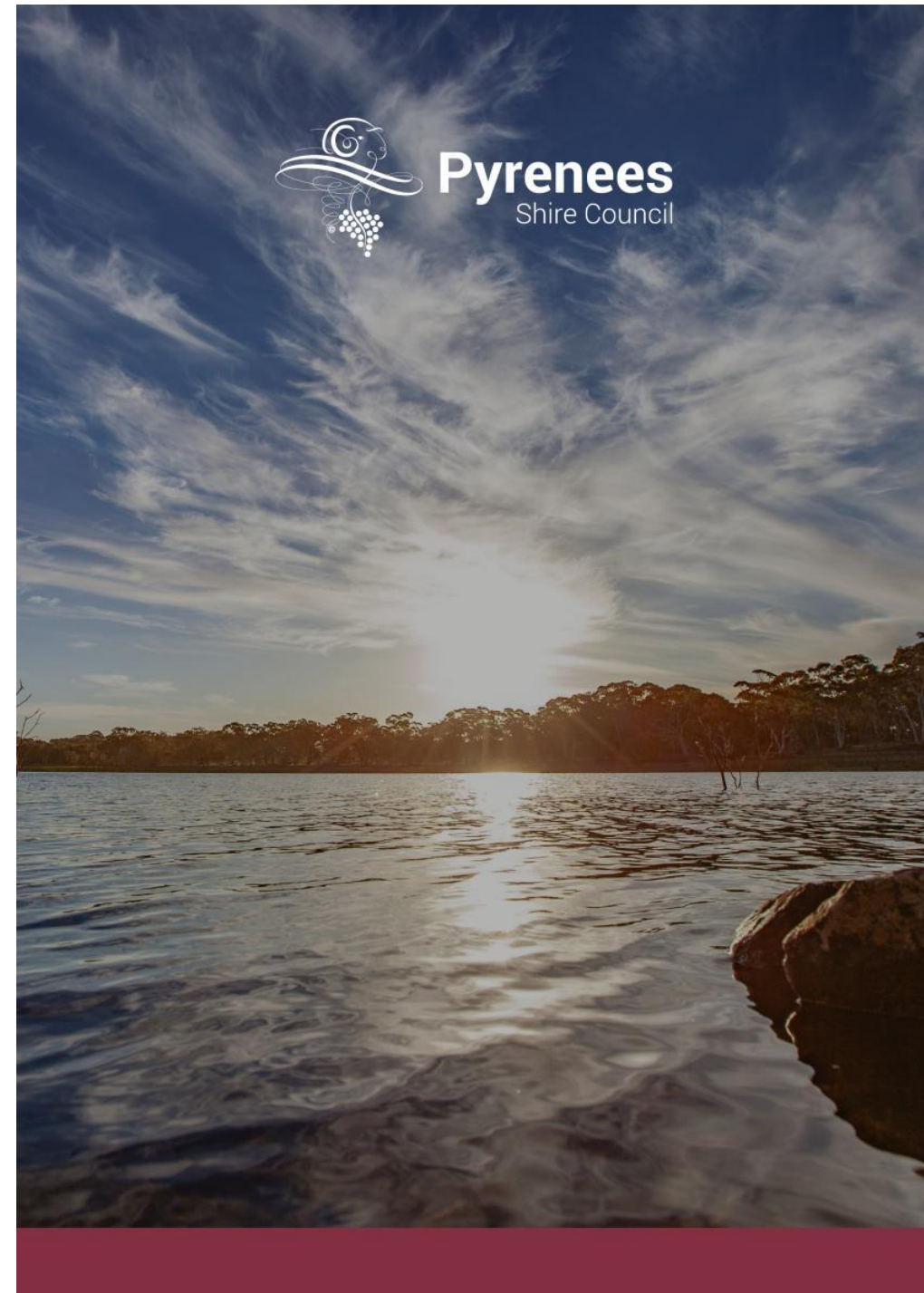
### Expenditure





# **PYRENEES SHIRE COUNCIL PERFORMANCE STATEMENT**

**For the Year ended 30 June 2025**



## Contents

Certification of the Performance Statement .....	2
Victorian Auditor-General's Office Audit Report.....	3
Section 1. Description of municipality .....	5
Section 2. Service performance indicators .....	6
Section 3. Financial performance indicators .....	9
Section 4. Sustainable capacity indicators.....	15
Section 5. Notes to the accounts .....	17
5.1 Basis of Preparation .....	17
5.2 Definitions .....	17
5.3 Other Matters – Overview of 2024-2025 .....	19

## Certification of the Performance Statement

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



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Glenn Kallio  
**Principal Accounting Officer**  
**Dated:** 29 September 2025

In our opinion, the accompanying performance statement of the Pyrenees Shire Council for the year ended 30 June 2025 presents fairly the results of council's performance in accordance with the *Local Government Act 2020* and the Local Government (Planning and Reporting) Regulations 2020.

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

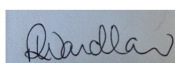
At the date of signing, we are not aware of any circumstances that would render any particulars in the performance statement to be misleading or inaccurate.

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



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Cr Tanya Kehoe  
**Mayor / Councillor**  
**Dated:** 29 September 2025



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Cr Rebecca Wardlaw  
**Councillor**  
**Dated:** 29 September 2025



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Jim Nolan  
**Chief Executive Officer**  
**Dated:** 29 September 2025

# Independent Auditor's Report

## To the Councillors of Pyrenees Shire Council

<b>Opinion</b>	<p>I have audited the accompanying performance statement of Pyrenees Shire Council (the council) which comprises the:</p> <ul style="list-style-type: none"><li>• description of municipality for the year ended 30 June 2025</li><li>• service performance indicators for the year ended 30 June 2025</li><li>• financial performance indicators for the year ended 30 June 2025</li><li>• sustainable capacity indicators for the year ended 30 June 2025</li><li>• notes to the accounts</li><li>• certification of the performance statement.</li></ul> <p>In my opinion, the performance statement of Pyrenees Shire Council in respect of the year ended 30 June 2025 presents fairly, in all material respects, in accordance with the performance reporting requirements of Part 4 of the <i>Local Government Act 2020</i> and Local Government (Planning and Reporting) Regulations 2020.</p>
<b>Basis for Opinion</b>	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the performance statement</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the performance statement in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
<b>Councillors' responsibilities for the performance statement</b>	<p>The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the <i>Local Government Act 2020</i> and Local Government (Planning and Reporting) Regulations 2020 and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of a performance statement that is free from material misstatement, whether due to fraud or error.</p>



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

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

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

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

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MELBOURNE  
17 October 2025



Travis Derricott  
*as delegate for the Auditor-General of Victoria*

## Section 1. Description of municipality

The Pyrenees Shire is in the central west of Victoria, about 130 kilometres northwest of Melbourne. It is heavily dependent on primary industry and is renowned for its wool, viticulture, and forestry activity. Thirty percent of the workforce is involved in agriculture. Key areas of production are wool, cereal, hay crops and meat. Grape and wine production have expanded significantly in recent years. Gold, along with sand, gravel and slate all contribute to the economy.

The Pyrenees Shire comprises an area of nearly 3,500 square kilometres and a population of 7,622 residents. The Shire takes its name from the ranges in the north that hold similarity to the Pyrenees Ranges in Europe.

Council administration is based on the township of Beaufort, and several Council services also operate from the township of Avoca. These services include early years health, roads and infrastructure maintenance, community and economic development and support, library and visitor information services, statutory planning and building services.

Recreational activities are available in abundance in the region, giving community members and visitors wonderful opportunities to experience new pastimes. Most townships in the Shire have their own sporting facilities, such as sports ovals and netball courts. Avoca, Beaufort, and Snake Valley also have skate parks.

Tourism is every growing throughout the region. Hang-gliding from Mount Cole, croquet in Beaufort, the French game of Petanque in Avoca and the long-running Lake Goldsmith Steam Rally attract large numbers of visitors year-round. In recent years, the action sport of mountain bike riding has risen in popularity.

In addition to the sporting opportunities, the Pyrenees is known for its wineries and culinary delights. Community markets are a popular attraction, as are the region's antique fairs, picnic horse races and music festivals.

## Section 2. Service performance indicators

For the year ended 30 June 2025

Service/Indicator/measure	Results					Comments
	2022 Actual	2023 Actual	2024 Actual	2025		
				Target as per budget	Actual	
<b>Aquatic facilities utilisation</b>	1.02	1.22	1.03	N/A	1.08	Utilisation rates are linked to weather patterns.
Utilisation of aquatic facilities						
[Number of visits to aquatic facilities / Municipal population]						
<b>Animal management</b>	100%	100%	100%	N/A	100.00%	
<b>Health and Safety</b>						
Animal management prosecutions						
[Number of successful animal management prosecutions/Number of animal management prosecutions] x 100						
<b>Food safety</b>	100%	100%	100%	N/A	100.00%	
<b>Health and Safety</b>						
Critical and major non-compliance outcome notifications						
[Number of critical and major non-compliance outcome notifications about a food premises followed up / Number of critical and major non-compliance outcome notifications about a food premises] x 100						
<b>Governance Satisfaction</b>	51	50	52	53	51	
Satisfaction with community consultation and engagement						
[Community satisfaction rating out of 100 with the consultation and engagement efforts of Council]						

Service/Indicator/measure	Results					Comments
	2022 Actual	2023 Actual	2024 Actual	2025		
				Target as per budget	Actual	
<b>Libraries participation</b>	N/A	N/A	16.38%	N/A	16.40%	
Library membership						
[Percentage of the population that are registered library members] x 100						
<b>Maternal and child health (MCH)</b>	94.31%	92.95%	93.71%	N/A	94.22%	
<b>Participation</b>						
Participation in the MCH Service						
[Number of children who attend MCH service at least once (in the year) / Number of children enrolled in the MCH service] x 100						
<b>MCH Participation</b>	100%	100%	100%	N/A	93.33%	This variation related to one participant that did not attend in 24-25 as their visit only occurs once every 18 months.
Participation in the MCH Service by Aboriginal children						
[Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x 100						
<b>Roads Condition</b>	99.92%	99.93%	99.98%	N/A	99.92%	
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]						
<b>Statutory Planning</b>	91.72%	91.05%	91.78%	87.00%	84.29%	The percentage of planning applications decided within the 60 statutory days has reduced in the past 12 months due to a change in staff. While application numbers have reduced the complexity of applications and an increase in referral authority time frames has resulted in some applications exceeding the statutory timeframes. It is however noted that performance while often based on timeframes is better measured by achieving good planning outcomes.
<b>Service standard</b>						
Planning applications decided within the relevant required time						
[Percentage of planning application decisions made within the relevant required time]						



Service/Indicator/measure	Results					Comments
	2022 Actual	2023 Actual	2024 Actual	2025		
				Target as per budget	Actual	
Waste Collection	24.30%	37.14%	30.41%	26.00%	34.04%	Greenwaste volume included within the data this year which increases the diversion percentage.
Waste diversion						
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] x 100						

## Section 3. Financial performance indicators

For the year ended 30 June 2025

Dimension/indicator/measure		Results				Forecasts				Material variations and comments
	2022	2023	2024	2025		2026	2027	2028	2029	
	Actual	Actual	Actual	Target as per budget	Actual					
Efficiency										Additional expenditure relating to recent flood and fire events, combined with the revaluation decrement to kerb and channel assets has increased expenditure to a level higher than would normally be expected thus resulting in this indicator increasing.
Expenditure level										
Expenses per property assessment	\$3,866.16	\$4,108.71	\$4,364.60	\$3,930.00	\$4,486.19	\$4,163.24	\$4,122.15	\$4,138.32	\$4,154.49	
[Total expenses / Number of property assessments]										

Dimension/indicator/ measure		Results				Forecasts				Material variations and comments
	2022 Actual	2023 Actual	2024 Actual	2025		2026	2027	2028	2029	
				Target as per budget	Actual					
Revenue level	\$1,506.58	\$1,512.42	\$1,531.11	NA	\$1,583.62	\$1,607.68	\$1,593.50	\$1,585.78	\$1,578.07	The forecast indicator results have been amended from the 2025/26 Council budget as councils budget calculated the KPI on total rates revenue instead of general rates and charges.
Average rate per property assessment										
[General rates and Municipal charges / Number of property assessments]										
Liquidity	240.50%	256.64%	193.13%	143.40%	202.85%	170.22%	175.09%	178.44%	180.66%	The budgeted working capital assumes all projects are completed thus no carryover funds and all grant funds are spent, the actual position at 30 June was that there were projects that were still in progress and Council received funding in advance for projects and for the Federal Assistance Grants.
Working Capital										
Current assets compared to current liabilities [Current assets / Current liabilities] x 100										

Dimension/indicator/measure		Results				Forecasts				Material variations and comments
	2022	2023	2024	2025		2026	2027	2028	2029	
	Actual	Actual	Actual	Target as per budget	Actual					
Unrestricted cash Unrestricted cash compared to current liabilities  [Unrestricted cash / Current liabilities] x 100	-66.83%	168.04%	100.68%	NA	90.39%	107.47%	109.74%	111.07%	111.71%	Past years results have been impacted by the timing of the Financial Assistance grants. 2024 was impacted by additional expenditure for disaster recovery works where matching funding had not been received. 2025 was impacted by expenditure on LRCIP projects, it is expected funding will be received in 2026. The improvement in unrestricted cash from 2026 onwards is a deliberate strategy on behalf of Council through their financial plan to increase the level of unrestricted cash.
Obligations Loans and borrowings Loans and borrowings compared to rates [Interest bearing loans and borrowings / Rates revenue] x 100	0.00%	4.40%	10.74%	NA	18.22%	22.15%	18.81%	16.25%	13.90%	Council has had low loan borrowings resulting in new borrowings having a major variation on the percentage increase. Future forecasts being that there is less need for future borrowings, thus debt will be reduced over these years.



Dimension/indicator/measure		Results				Forecasts				Material variations and comments
	2022	2023	2024	2025		2026	2027	2028	2029	
	Actual	Actual	Actual	Target as per budget	Actual					
Loans and borrowings Repayments compared to rates [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x 100	0.00%	0.87%	1.13%	NA	1.96%	2.27%	3.13%	3.50%	2.73%	The increase from 2023 to 2028 is due to loans being taken out during this period for major projects, no new loans are forecast to be raised from 2027 resulting in a decrease in payments.
Indebtedness Non-current liabilities compared to own source revenue [Non-current liabilities / Own source revenue] x 100	0.87%	4.18%	9.11%	NA	13.71%	18.73%	16.30%	14.18%	12.10%	

Dimension/indicator/measure		Results				Forecasts				Material variations and comments
	2022	2023	2024	2025		2026	2027	2028	2029	
	Actual	Actual	Actual	Target as per budget	Actual					
Asset renewal and upgrade	110.58%	116.06%	100.73%	66.00%	94.92%	83.00%	82.52%	82.54%	82.51%	Prior years performance has been impacted by grants received for capital projects which has increased the ratio. Grant funding for capital projects decreased in 2025 resulting in a decrease for this ratio. The target result for 2025 and future forecast results assume no such grants for capital works resulting in a reduction of this ratio.
Asset renewal and upgrade compared to depreciation										
[Asset renewal and upgrade expense / Asset depreciation] x 100										
Operating position	4.22%	6.16%	-38.96%	NA	12.60%	0.17%	0.00%	0.00%	0.00%	This has been impacted by the timing of operating grants, especially the recent changes in timing for the Federal Assistance Grant.
Adjusted underlying result										
Adjusted underlying surplus (or deficit)										
[Adjusted underlying surplus (deficit) / Adjusted underlying revenue] x 100										

Dimension/indicator/measure		Results				Forecasts				Material variations and comments
	2022	2023	2024	2025		2026	2027	2028	2029	
	Actual	Actual	Actual	Target as per budget	Actual					
Stability	50.63%	47.19%	67.88%	56.00%	43.00%	46.00%	54.61%	54.85%	54.97%	This has been impacted by the timing of operating grants, especially the recent changes in timing for the Federal Assistance Grant.
Rates concentration										
Rates compared to adjusted underlying										
[Rate revenue / Adjusted underlying revenue] x 100										
Rates effort	0.40%	0.28%	0.25%	NA	0.26%	0.31%	0.32%	0.32%	0.32%	Recent revaluation process has shown errors in the valuation in 2022 & 2023. These errors have been corrected during 2025 and 2025 revaluation process.
Rates compared to Property values										
[Rate revenue / Capital Improved Value of rateable properties in the municipality] x 100										

## Section 4. Sustainable capacity indicators

For the year ended 30 June 2025

<b>Indicator/ measure</b>	<b>Results</b>				<b>Material variations</b>
	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	
<b>Population</b>					This has been impacted by the increased level of expenditure required as a result of the recent flood and fire events impacting the municipality.
<i>Expenses per head of municipal population</i> [Total expenses / Municipal population]	\$3,085.02	\$3,332.11	\$3,531.60	\$3,552.05	
<i>Infrastructure per head of municipal population</i> [Value of infrastructure / Municipal population]	\$31,852.27	\$35,540.61	\$35,120.09	\$41,686.98	Increase is due to the revaluation of infrastructure assets in the 2024/25 financial year, including the valuation of land under roads for the first time..
<i>Population density per length of road</i> [Municipal population / kilometres of local roads]	3.88	3.79	3.88	3.82	
<b>Own-source revenue</b>					Own source income has increased through rates and fees greater than the population of the municipality.
<i>Own-source revenue per head of municipal</i> [Own-source revenue / Municipal population]	\$1,817.37	\$1,925.44	\$1,956.33	\$2,021.86	
<b>Recurrent grants</b>					Due to the receipt of the 2025/26 Financial Assistance grants in June 2025.
<i>Recurrent grants per head of municipal population</i> [Recurrent grants / Municipal population]	\$1,283.13	\$1,470.77	\$326.74	\$1,673.79	
<b>Disadvantage</b>					
<i>Relative socio-economic disadvantage</i> [Index of Relative Socio-economic Disadvantage by decile]	3	3	3	3	



<b>Indicator/ measure</b>	<b>Results</b>				<b>Material variations</b>
	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	
<b>Workforce turnover</b>	31.02%	15.90%	22.90%	18.20%	In the last few years there has been a higher than normal staff turnover due to the impacts of COVID. Staffing has stabilised as was the case before COVID.
<i>Percentage of staff turnover</i>					
<i>[Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100</i>					

## Section 5. Notes to the accounts

### 5.1 Basis of Preparation

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

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

The performance statement presents the actual results for the current year and the previous three years, along with the current year's target, if mandated by the *Local Government (Planning and Reporting) Regulations 2020*. Additionally, for the prescribed financial performance indicators and measures, the performance statement includes the target budget for the current year, and the results forecast for the period 2025-2026 to 2028-2029 by the council's financial plan.

The *Local Government (Planning and Reporting) Regulations 2020* requires explanation of any material variations in the results contained in the performance statement. Council has adopted materiality thresholds relevant to each indicator and measure and explanations have not been provided for variations below the materiality thresholds unless the variance is considered to be material because of its nature.

### 5.2 Definitions

Key term	Definition
Aboriginal children	means a child who is an Aboriginal person
Aboriginal person	has the same meaning as in the Aboriginal Heritage Act 2006
adjusted underlying revenue	means total income other than:

Key term	Definition
	<ul style="list-style-type: none"> <li>• non-recurrent grants used to fund capital expenditure; and</li> <li>• non-monetary asset contributions; and</li> <li>• contributions to fund capital expenditure from sources other than those referred to above</li> </ul>
adjusted underlying surplus (or deficit)	means adjusted underlying revenue less total expenditure
annual report	means an annual report prepared by a council under section 98 of the Act
asset renewal expenditure	means expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability
asset upgrade expenditure	means expenditure that— (a) enhances an existing asset to provide a higher level of service; or (b) extends the life of the asset beyond its original life
critical non-compliance outcome notification	means a notification received by council under section 19N(3) or (4) of the <i>Food Act 1984</i> , or advice given to council by an authorized officer under that Act, of a deficiency that poses an immediate serious threat to public health
current assets	has the same meaning as in the Australian Accounting Standards
current liabilities	has the same meaning as in the Australian Accounting Standards
food premises	has the same meaning as in the <i>Food Act 1984</i>
intervention level	means the level set for the condition of a road beyond which a council will not allow the road to deteriorate and will need to intervene
local road	means a sealed or unsealed road for which the council is the responsible road authority under the <i>Road Management Act 2004</i>
major non-compliance outcome notification	means a notification received by a council under section 19N(3) or (4) of the <i>Food Act 1984</i> , or advice given to council by an authorized officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken
MCH	means the Maternal and Child Health Service provided by a council to support the health and development of children within the municipality from birth until school age

Key term	Definition
non-current liabilities	means all liabilities other than current liabilities
own-source revenue	means adjusted underlying revenue other than revenue that is not under the control of council (including government grants)
population	means the resident population estimated by council
rate revenue	means revenue from general rates, municipal charges, service rates and service charges
relative socio-economic disadvantage	in relation to a municipal district, means the relative socio-economic disadvantage, expressed as a decile for the relevant financial year, of the area in which the municipal district is located according to the Index of Relative Socio-Economic Disadvantage of SEIFA
restricted cash	means cash, cash equivalents and financial assets, within the meaning of the Australian Accounting Standards, not available for use other than for a purpose for which it is restricted, and includes cash to be used to fund capital works expenditure from the previous financial year
SEIFA	means the Socio-Economic Indexes for Areas published from time to time by the Australian Bureau of Statistics on its Internet site
unrestricted cash	means all cash and cash equivalents other than restricted cash

### 5.3 Other Matters – Overview of 2024-2025

During the financial year Council continued to experience moderate growth in residents and demand for services. Residential growth of approximately 1.5% per year has been seen in recent years.

Extensive capital works were undertaken to improve infrastructure including road reconstruction across the shire. Council completed the final works of the LRCIP Phase 4 program and increased funding through the Roads to Recovery program.

Council completed the major upgrade the Beaufort Caravan Park following the securing of \$500,000 in government grants. Council also contributed \$500,000 towards the works. Council commenced a \$5.4 million project being the Regional Workers Accommodation. Council have secured \$5.4 million in funding for the delivery of this project.



Council has commenced the final stage of rectifying damaged caused by the October 2022 floods. These works commenced during the 2024/25 financial year and will be completed by June 30 2026. The total of these works are in the vicinity of \$7 million.

A review of Ward Boundaries was conducted in 2024 in preparation for the local government general election in October 2024, with some shrinkage in the more heavily populated Wards of Beaufort and Avoca and area growth in the Ward of De Cameron where population is in decline.

Council operations were impacted by the Bayindeen Rocky Road bushfire in February / March 2024 with recovery operations coming on top of the recovery activity underway from the 2022 extreme weather / flooding events. Significant vegetation damage was seen across the fire ground, with some impacts to Council's local road network. Additional resources were added to the flood recovery team already in place to coordinate emergency tree safety measures, infrastructure rehabilitation and community recovery.

**Pyrenees Shire Council**

**ANNUAL FINANCIAL REPORT**

**For the year ended 30 June 2025**

## Table of Contents

	Page
<b>FINANCIAL REPORT</b>	
Certification of Financial Statement .....	5
<b>FINANCIAL STATEMENTS</b>	
Comprehensive Income Statement .....	9
Balance Sheet .....	10
Statement of Changes in Equity .....	11
Statement of Cash Flows .....	12
Statement of Capital Works .....	13
<b>NOTES TO FINANCIAL STATEMENTS</b>	
Note 1 Overview .....	14
Note 2 Analysis of our results .....	16
Note 2.1 Performance against budget .....	16
Note 2.2 Analysis of Council results by program. ....	20
Note 3 Funding for the delivery of services .....	22
3.1 Rates and Charges .....	22
3.2 Statutory fees and fines .....	22
3.3 User Fees .....	23
3.4 Funding from other levels of government .....	23
3.5 Contributions .....	27
3.6 Net gain / (loss) on disposal of property, infrastructure, plant and equipment .....	27
3.7 Other income .....	27

**Pyrenees Shire Council  
Financial Report**

<b>Note 4</b>	<b>The cost of delivering services .....</b>	<b>28</b>
4.1	Employee costs .....	28
4.2	Materials and services .....	29
4.3	Depreciation – Property, Infrastructure, Plant & Equipment .....	29
4.4	Depreciation – Right of Use Assets .....	29
4.5	Allowances form impairment losses .....	30
4.6	Borrowing costs .....	30
4.7	Finance costs – Leases .....	30
4.8	Other expenses .....	30
 <b>Note 5</b>	 <b>Investing in and financing our operations .....</b>	 <b>31</b>
5.1	Financial assets .....	31
5.2	Non-financial assets .....	32
5.3	Payables, trust funds and deposits and contract and other liabilities .....	33
5.4	Provisions .....	36
5.5	Interest bearing liabilities .....	37
5.6	Financing arrangements .....	38
5.7	Commitments .....	39
 <b>Note 6</b>	 <b>Assets we manage .....</b>	 <b>43</b>
6.1	Property, infrastructure, plant and equipment .....	43
6.2	Investments in associates, joint arrangements, and subsidiaries .....	51
 <b>Note 7</b>	 <b>People and relationships .....</b>	 <b>51</b>
7.1	Council and key management remuneration .....	51
7.2	Relates party disclosures .....	53
 <b>Note 8</b>	 <b>Managing uncertainties .....</b>	 <b>54</b>
8.1	Contingent assets and liabilities .....	54
8.2	Change in accounting standards .....	55
8.3	Financial instruments .....	55
8.4	Fair value measurement .....	58
8.5	Events occurring after balance date .....	59



**Pyrenees Shire Council**  
**Financial Report**

**Note 9 Other matters**.....60

**9.1 Reserevs** .....60

**9.2 Reconciliation of cash flows from operating activities to surplus / (deficit)**.....62

**9.3 Superannuation** .....63

**Note 10 Change in accounting policy**.....66

**Note 11 Corrections of error/s relating to previous reporting period – Retrospective**.....67

## Certification of Financial Statement

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



Glenn Kallio B.Bus CPA  
**Principal Accounting Officer**  
**Date: 29 September 2025**  
Beaufort Shire Offices

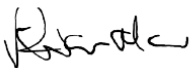
In our opinion, the accompanying financial statements present fairly the financial transactions of the Pyrenees Shire Council for the year ended 30 June 2025 and the financial position of the Council as at that date.

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

We have been authorised by the Council and by the *Local Government (Planning and Reporting) Regulations 2020* to certify the financial statements in their final form.



Cr Tanya Kehoe  
**Councillor**  
**Date 29 September 2025**  
Beaufort Shire Offices



Cr Rebecca Wardlaw  
**Councillor**  
**Date 29 September 2025**  
Beaufort Shire Offices



Jim Nolan  
**Chief Executive Officer**  
**Date 29 September 2025**  
Beaufort Shire Offices

# Independent Auditor's Report

## To the Councillors of Pyrenees Shire Council

<b>Opinion</b>	<p>I have audited the financial report of Pyrenees Shire Council (the council) which comprises the:</p> <ul style="list-style-type: none"><li>• balance sheet as at 30 June 2025</li><li>• comprehensive income statement for the year then ended</li><li>• statement of changes in equity for the year then ended</li><li>• statement of cash flows for the year then ended</li><li>• statement of capital works for the year then ended</li><li>• notes to the financial statements, including material accounting policy information</li><li>• certification of the financial statements.</li></ul> <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the council as at 30 June 2025 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 4 of the <i>Local Government Act 2020</i>, the Local Government (Planning and Reporting) Regulations 2020 and applicable Australian Accounting Standards.</p>
<b>Basis for Opinion</b>	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
<b>Councillors' responsibilities for the financial report</b>	<p>The Councillors are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, the <i>Local Government Act 2020</i> and the Local Government (Planning and Reporting) Regulations 2020, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Councillors are responsible for assessing the council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.</p>

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**Auditor's responsibilities for the audit of the financial report**

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


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

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

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

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MELBOURNE  
17 October 2025

  
Travis Derricott  
*as delegate for the Auditor-General of Victoria*





## Comprehensive Income Statement

### For the Year Ended 30 June 2025

	Note	2025 \$'000	2024 \$'000
<b>Income / Revenue</b>			
Rates and charges	3.1	13,910	13,433
Statutory fees and fines	3.2	236	273
User fees	3.3	801	695
Grants - operating	3.4	14,100	2,608
Grants - capital	3.4	6,037	5,881
Contributions - monetary	3.5	162	205
Net gain on disposal of property, infrastructure, plant and equipment	3.6	245	47
Other income	3.7	898	784
<b>Total income / revenue</b>		<b>36,389</b>	<b>23,926</b>
<b>Expenses</b>			
Employee costs	4.1	9,554	9,741
Materials and services	4.2	9,991	10,853
Depreciation	4.3	6,913	6,551
Depreciation - right of use assets	4.4	9	10
Allowances for impairment losses	4.5	(7)	11
Borrowing costs	4.6	66	31
Finance costs - leases	4.7	3	3
Other expenses	4.8	306	297
Asset revaluation decrement through Surplus / (Deficit)		1,437	-
<b>Total expenses</b>		<b>28,272</b>	<b>27,497</b>
<b>Surplus/(Deficit) for the year</b>		<b>8,117</b>	<b>(3,571)</b>
<b>Other comprehensive income</b>			
<b>Items that will not be reclassified to surplus or deficit in future periods</b>			
Net asset revaluation gain/(loss)	6.1	63,990	-
<b>Total other comprehensive income</b>		<b>63,990</b>	<b>-</b>
<b>Total comprehensive result</b>		<b>72,107</b>	<b>(3,571)</b>

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

**Balance Sheet**  
**As at 30 June 2025**

	Note	2025 \$'000	Restated 2024 \$'000
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	5.1 (a)	23,877	9,202
Trade and other receivables	5.1 (b)	2,517	2,421
Inventories	5.2 (a)	13	14
Prepayments	5.2 (b)	148	207
Other assets	5.2 (b)	1,185	43
<b>Total current assets</b>		<b>27,740</b>	<b>11,887</b>
<b>Non-current assets</b>			
Trade and other receivables	5.1 (b)	2	8
Property, infrastructure, plant and equipment	6.1	369,018	304,411
Right-of-use assets		29	38
<b>Total non-current assets</b>		<b>369,049</b>	<b>304,457</b>
<b>Total assets</b>		<b>396,789</b>	<b>316,344</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	5.3 (a)	3,414	2,436
Trust funds and deposits	5.3 (b)	504	319
Contract and other liabilities	5.3 (c)	6,942	852
Provisions	5.4	2,346	2,329
Interest-bearing liabilities	5.5	458	208
Lease liabilities		11	11
<b>Total current liabilities</b>		<b>13,675</b>	<b>6,155</b>
<b>Non-current liabilities</b>			
Provisions	5.4	108	123
Interest-bearing liabilities	5.5	2,077	1,235
Lease liabilities		21	30
<b>Total non-current liabilities</b>		<b>2,206</b>	<b>1,388</b>
<b>Total liabilities</b>		<b>15,881</b>	<b>7,543</b>
<b>Net assets</b>		<b>380,908</b>	<b>308,801</b>
<b>Equity</b>			
Accumulated surplus		125,589	117,524
Reserves	9.1	255,319	191,277
<b>Total Equity</b>		<b>380,908</b>	<b>308,801</b>

2024 Comparative balances have been restated as detailed in note 11

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

## Statement of Changes in Equity For the Year Ended 30 June 2025

	Note	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2025</b>					
Balance at beginning of the financial year		308,801	117,524	191,268	9
Surplus/(Deficit) for the year		8,117	8,117	-	-
Net asset revaluation gain/(loss)	9.1	63,990	-	63,990	-
Transfers from (to) other reserves	9.1	-	(52)	-	52
<b>Balance at end of the financial year</b>		<b>380,908</b>	<b>125,589</b>	<b>255,258</b>	<b>61</b>

		Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2024</b>					
Balance at beginning of the financial year		294,794	103,517	191,268	9
Correction or prior year error - retrospective	11	17,578	17,578	-	-
Surplus / (Deficit) for the year		(3,571)	(3,571)	-	-
<b>Balance at end of the financial year</b>		<b>308,801</b>	<b>117,524</b>	<b>191,268</b>	<b>9</b>

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



**Statement of Cash Flows**  
**For the Year Ended 30 June 2025**

		2025 Inflows/ (Outflows) \$'000	2024 Inflows/ (Outflows) \$'000
	Note		
<b>Cash flows from operating activities</b>			
Rates and charges		13,805	13,220
Statutory fees and fines		236	273
User fees		901	390
Grants - operating		18,948	1,694
Grants - capital		6,137	4,833
Contributions - monetary		162	205
Interest received		458	411
Other receipts		486	377
Net GST refund/(payment)		1,079	1,214
Employee costs		(9,552)	(9,783)
Materials and services		(10,143)	(12,620)
Net Trust funds and deposits received/(repaid)		185	60
Other payments		(337)	(327)
<b>Net cash provided by/(used in) operating activities</b>	9.2	<b>22,366</b>	<b>(53)</b>
<b>Cash flows from investing activities</b>			
Payments for property, infrastructure, plant and equipment	6.1	(9,231)	(10,950)
Proceeds from sale of property, infrastructure, plant and equipment		525	74
<b>Net cash provided by/(used in) investing activities</b>		<b>(8,706)</b>	<b>(10,876)</b>
<b>Cash flows from financing activities</b>			
Finance costs		(66)	(31)
Proceeds from borrowings		1,300	1,000
Repayment of borrowings		(207)	(121)
Interest paid - lease liability		(3)	(3)
Repayment of lease liabilities		(9)	(7)
<b>Net cash provided by/(used in) financing activities</b>		<b>1,015</b>	<b>838</b>
Net increase (decrease) in cash and cash equivalents		14,675	(10,091)
Cash and cash equivalents at the beginning of the financial year		9,202	19,293
<b>Cash and cash equivalents at the end of the financial year</b>		<b>23,877</b>	<b>9,202</b>
Financing arrangements	5.6		

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

## Statement of Capital Works

### For the Year Ended 30 June 2025

	Note	2025 \$'000	2024 \$'000
<b>Property</b>			
Land		-	705
Land Improvemets		1,021	95
<b>Total land</b>		<u>1,021</u>	<u>800</u>
Buildings		-	502
Building Improvements		1,565	-
<b>Total buildings</b>		<u>1,565</u>	<u>502</u>
<b>Total property</b>		<u>2,586</u>	<u>1,302</u>
<b>Plant and equipment</b>			
Plant, machinery and equipment		687	816
Fixtures, fittings and furniture		17	3
Computers and telecommunications		80	118
Library books		50	56
<b>Total plant and equipment</b>		<u>834</u>	<u>993</u>
<b>Infrastructure</b>			
Roads		4,348	5,603
Bridges		641	552
Footpaths and cycleways		287	533
Drainage		557	837
Other infrastructure		-	1,200
<b>Total infrastructure</b>		<u>5,833</u>	<u>8,725</u>
<b>Total capital works expenditure</b>		<u>9,253</u>	<u>11,020</u>
<b>Represented by:</b>			
New asset expenditure		2,277	4,242
Asset renewal expenditure		5,244	6,129
Asset expansion expenditure		414	179
Asset upgrade expenditure		1,318	470
<b>Total capital works expenditure</b>		<u>9,253</u>	<u>11,020</u>

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

## **Note 1 Overview**

### **Introduction**

The Pyrenees Shire Council was established by an Order of the Governor in Council on 23 September 1994 and is a body corporate. The Council's main office is located at 5 Lawrence Street Beaufort.

### **Statement of Compliance**

These financial statements are a general purpose financial report that consists of a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows, Statement of Capital Works, and Notes accompanying these financial statements. The general purpose financial report complies with the Australian Accounting Standards (AAS), other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 2020*, and the *Local Government (Planning and Reporting) Regulations 2020*.

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

### **Accounting policy information**

#### **1.1 Basis of accounting**

Accounting policies are selected and applied in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported. Specific accounting policies applied are disclosed in sections where the related balance or financial statement matter is disclosed.

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

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

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

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

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

- the fair value of land, buildings, infrastructure, plant, and equipment (refer to Note 6.1)
- the determination of depreciation for buildings, infrastructure, plant, and equipment (refer to Note 6.1)

## Pyrenees Shire Council Financial Report

- the determination of employee provisions (refer to Note 5.4)
- the determination of whether performance obligations are sufficiently specific to determine whether an arrangement is within the scope of AASB 15 Revenue from Contracts with Customers or AASB 1058 Income of Not-for-Profit Entities (refer to Note 3)
- other areas requiring judgements.

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

### Goods and Service Tax (GST)

Income and expenses are recognised net of the amount of associated GST. Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the taxation authority is included with other receivables or payables in the balance sheet.

## 1.2 Impact of emergencies and natural disasters

During 2024-25 emergencies or natural disasters impacted Council's operations. Council has noted the following significant impacts on its financial operations:

Funding was received:

	2025 \$'000
Avoca Flood Mitigation Investigation	96
Fire Event February 2024	986
Pyrenees Bushfire Resilience Project	300
Pyrenees Municipal Busfires Hazard Assessment	43
Flood Study Implementation Support Grant	656
Fire Event October 2022	684
Flood Event October 2022 - Certified Claims	930
	<b>3,695</b>

Additional costs incurred:

Flood Event October 2022 - works	176
Flood Event October 2022 - infrastructure works	311
Community Recovery Officer	108
Community Recovery Hub	39
Fire Event February 2024 - works	414
Flood Certified Claims - works	930
	<b>1,978</b>



## Note 2 Analysis of our results

### Note 2.1 Performance against budget

The performance against budget notes compares Council's financial plan, expressed through its annual budget, with actual performance. *The Local Government (Planning and Reporting) Regulations 2020* requires explanation of any material variances. Council has adopted a that an explanation is warranted only when both a +/- 10 percent and \$250,000 movement has occurred. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its nature.

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

#### Note 2.1.1 Income / Revenue and expenditure

	Budget 2025 \$'000	Actual 2025 \$'000	Variance \$'000	Variance %	Ref
<b>Income / Revenue</b>					
Rates and charges	13,992	13,910	(82)	-1%	
Statutory fees and fines	281	236	(45)	-16%	
User fees	732	801	69	9%	
Grants - operating	7,478	14,100	6,622	89%	1
Grants - capital	1,435	6,037	4,602	321%	2
Contributions - monetary	34	162	128	376%	
Net gain on disposal of property, infrastructure, plant and equipment	-	245	245	100%	
Other income	649	898	249	38%	
<b>Total income / revenue</b>	<b>24,601</b>	<b>36,389</b>	<b>11,788</b>	<b>48%</b>	
<b>Expenses</b>					
Employee costs	9,902	9,554	348	4%	
Materials and services	8,663	9,991	(1,328)	-15%	3
Depreciation	6,202	6,913	(711)	-11%	4
Depreciation - right of use assets	9	9	-	0%	
Allowances for impairment losses	10	(7)	17	170%	
Borrowing costs	68	66	2	3%	
Finance costs - leases	11	3	8	73%	
Other expenses	309	306	3	1%	
Asset revaluation decrement through Surplus / (Deficit)	-	1,437	(1,437)	100%	5
<b>Total expenses</b>	<b>25,174</b>	<b>28,272</b>	<b>(3,098)</b>	<b>-12%</b>	
<b>Surplus/(Deficit) for the year</b>	<b>(573)</b>	<b>8,117</b>	<b>8,690</b>	<b>-1517%</b>	

**Pyrenees Shire Council**  
**Financial Report**

**(i) Explanation of material variations**

**1 Grants – operating**

The principal cause for this variation relates to the timing of receiving Council's Financial Assistance Grants. 50% of the 2025/26 allocation was received in the 2024/25 financial year.

**2 Grants – capital**

The positive variation was due to the receipt of additional grants that were not budgeted for, these relate to:

- LRCIP Phase 4 projects
- October 2022 Flood grants.
- Lexton Community Hall
- Roads to Recovery

**3 Materials and services**

The excess expenditure related to the following unbudgeted projects:

- October 2022 flood
- February 2024 Fire

**4 Depreciation**

At the time of preparing the budget for 2024/25, the impact of the fair value adjustments of infrastructure assets in the 2023/24 year had not been fully considered resulting in lower levels of depreciation budgeted for in the 2024/25 financial year.

**5 Asset revaluation decrement through Surplus / (Deficit)**

During the revaluation process, the revaluation of Kerb & Channel assets has resulted in a reduction of the value of these assets. This reduction exceeded the amount in the Asset Revaluation Reserve resulting in this loss which was not anticipated at the time of preparing the budget.

**Pyrenees Shire Council**  
**Financial Report**

**Note 2.1.2 Capital Works**

	Budget 2025 \$'000	Actual 2025 \$'000	Variance \$'000	Variance %	Ref
<b>Property</b>					
Land	-	-	-	100%	
Land Improvemets	-	1,021	1,021	100%	1
<b>Total land</b>	-	<b>1,021</b>	<b>1,021</b>	<b>100%</b>	
Buildings	1,000	-	(1,000)	-100%	2
Building Improvements	190	1,565	1,375	724%	3
<b>Total buildings</b>	<b>1,190</b>	<b>1,565</b>	<b>375</b>	<b>32%</b>	
<b>Total property</b>	<b>1,190</b>	<b>2,586</b>	<b>1,396</b>	<b>117%</b>	
<b>Plant and equipment</b>					
Plant, machinery and equipment	764	687	(77)	-10%	
Fixtures, fittings and furniture	21	17	(4)	-19%	
Computers and telecommunications	309	80	(229)	-74%	
Library books	26	50	24	92%	
<b>Total plant and equipment</b>	<b>1,120</b>	<b>834</b>	<b>(286)</b>	<b>-26%</b>	
<b>Infrastructure</b>					
Roads	3,005	4,348	1,343	45%	4
Bridges	420	641	221	53%	
Footpaths and cycleways	30	287	257	857%	5
Drainage	199	557	358	180%	6
Recreational, leaisure and community facilities	51	-	(51)	-100%	
Waste Management	87	-	(87)	-100%	
Other infrastructure	650	-	(650)	-100%	7
<b>Total infrastructure</b>	<b>4,442</b>	<b>5,833</b>	<b>1,391</b>	<b>31%</b>	
<b>Total capital works expenditure</b>	<b>6,752</b>	<b>9,253</b>	<b>2,501</b>	<b>37%</b>	
<b>Represented by:</b>					
New asset expenditure	2,640	2,277	(363)	-14%	
Asset renewal expenditure	4,112	5,244	1,132	28%	
Asset expansion expenditure	-	414	414	100%	
Asset upgrade expenditure	-	1,318	1,318	0%	
<b>Total capital works expenditure</b>	<b>6,752</b>	<b>9,253</b>	<b>2,501</b>	<b>37%</b>	

**(i) Explanation of material variations**

A significant portion of the material variations within capital works is a result of funds carried forward from 2023-24 to the 2024-25 financial year to complete projects that had not been completed in the 2023-24 financial year.

These carry forward amounts are included in the amended budget figures for comparative purpose for management reports but are excluded from the budget amounts that are used in this table.

**1 Land Improvements**

The variation is a reclassification of projects from Buildings to Land Improvements. The main projects in question relate to:

- Regional Workers Accommodation
- Playground and Public Open Space Improvements
- LRCIP Phase 4 – Streetscape Amenity Avoca - These funds were carried over from 2023/24 hence were not included in the adopted budget.

**2 Buildings**

The projects allocated to Buildings at the commencement of the financial year were reallocated to Building improvements at year end when the detail of the work involved was reviewed.

In addition to the reclassification of projects, funds carried forward impacted the variation relating to the Avoca Depot relocation project.

**3 Building improvements**

The projects allocated to Buildings at the commencement of the financial year were reallocated to Building improvements at year end when the detail of the work involved was reviewed.

**4 Roads**

Unbudgeted expenditure on roads relating to rehabilitation works contributed to the October 2022 flood event has resulted in the variation recorded.

**5 Footpaths and cycleways**

Works carried over from 2023/24 and works relating to the LRCIP program account for the variation of expenditure to the adopted budget.

**6 Drainage**

Excess expenditure can be attributed to the October 2022 flood rehabilitation works.

**7 Other infrastructure**

This classification has been removed and all projects originally allocated under this heading have been reallocated under other infrastructure classifications.



**Note 2.2      Analysis of Council results by program.**

Council delivers its functions and activities through the following programs:

**2.2.1      People and Organisation Development**

Prepare for emergencies and ensure community safety.

Support a vibrant community art, culture, and heritage environment.

Improve accessibility and inclusivity.

Promote health, wellbeing, engagement, and connection.

Improve social outcomes.

**Place**

Sustain and enhance unique character of our communities.

Support community sustainability.

Enhance liveability of our communities.

Promote responsible development.

**Environment**

Lead and promote environmental sustainability.

Foster a climate change resilient community.

Encourage community care of biodiversity and natural values.

Improve waste management to reduce landfill and reduce harm to the environment.

**Economy**

Support our local businesses and help to strengthen key industries.

Invest in road infrastructure to improve connectivity for commerce and community.

Advocate for and invest in assets and infrastructure to support industry sustainability.

**Pyrenees Shire Council**  
**Financial Report**

**Note 2.2.2 Summary of income / revenue, expenses, assets, and capital expenses by program**

	Income / Revenue	Expenses	Surplus / (Deficit)	Grants included in income / revenue	Total assets
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>2025</b>					
People and Organisation Development	679	1,340	(661)	651	-
Place	377	3,009	(2,632)	138	-
Environment	2,939	2,870	69	90	-
Economy	20,835	12,703	8,132	19,258	396,789
<b>Unattributed</b>					
Net Asset Sales	245	-	245	-	-
Rates Revenue	11,314	-	11,314	-	-
Loss on Asset Revaluation Reserve	-	1,437	(1,437)	-	-
Depreciation	-	6,913	(6,913)	-	-
	<b>36,389</b>	<b>28,272</b>	<b>8,117</b>	<b>20,137</b>	<b>396,789</b>

	Income / Revenue	Expenses	Surplus / (Deficit)	Grants included in income / revenue	Total assets
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>2024</b>					
People and Organisation Development	544	1,367	(823)	535	-
Place	375	3,031	(2,656)	165	-
Environment	2,833	2,672	161	108	-
Economy	9,168	13,876	(4,708)	7,681	316,344
<b>Unattributed</b>					
Net Asset Sales	47	-	47	-	-
Rates Revenue	10,959	-	10,959	-	-
Depreciation	-	6,551	(6,551)	-	-
	<b>23,926</b>	<b>27,497</b>	<b>(3,571)</b>	<b>8,489</b>	<b>316,344</b>

## Note 3 Funding for the delivery of services

### 3.1 Rates and Charges

2025	2024
\$'000	\$'000

Council uses capital improved value (CIV) as the basis of valuation of all properties within the municipal district. The CIV of a property is its market value (land and buildings).

The valuation base used to calculate general rates for 2024/25 was \$5,254 million (2023/24 \$5,357 million).

General rates	9,896	9,632
Supplementary rates and rate adjustments	14	14
Waste management charge	2,596	2,473
Interest on rates and charges	70	26
Revenue in lieu of rates	1,334	1,288
<b>Total rates and charges</b>	<b>13,910</b>	<b>13,433</b>

The date of the latest general revaluation of land for rating purposes within the municipal district was 1 January 2024, and the valuation was first applied in the rating year commencing 1 July 2024.

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

### 3.2 Statutory fees and fines

Environmental health fees	40	38
Fines	42	73
Town planning fees	126	141
Land information certificates	28	21
<b>Total statutory fees and fines</b>	<b>236</b>	<b>273</b>

Statutory fees and fines (including parking fees and fines) are recognised as income when the service has been provided, the payment is received, or when the penalty has been applied, whichever first occurs.

**Pyrenees Shire Council**  
**Financial Report**

**3.3 User Fees**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
Caravan park charges	388	317
Building charges	43	47
Animal registration charges	137	135
Rental and function charges	43	39
Waste disposal charges	7	6
Resource and information centre charges	45	48
Community transport charges	7	7
Environmental Health	18	26
Road opening permits	49	8
Other charges	64	62
<b>Total user fees</b>	<b>801</b>	<b>695</b>
<b>User fees by timing of revenue recognition</b>		
User fees recognised over time	180	174
User fees recognised at a point in time	621	521
<b>Total user fees</b>	<b>801</b>	<b>695</b>

User fees are recognised as revenue at a point in time, or over time, when (or as) the performance obligation is satisfied. Recognition is based on the underlying contractual terms.

**3.4 Funding from other levels of government**

Grants were received in respect of the following :

**Summary of grants**

Commonwealth funded grants	14,344	3,731
State Government funded grants	5,793	4,758
<b>Total grants received</b>	<b>20,137</b>	<b>8,489</b>

**(a) Operating Grants**

***Recurrent - Commonwealth Government***

Financial Assistance Grants	10,664	301
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***Recurrent - State Government***

Aged Care Services	3	71
Libraries	245	-
Family & Childrens Services	319	399
Other	91	30
<b>Total recurrent operating grants</b>	<b>11,322</b>	<b>801</b>



**Pyrenees Shire Council**  
**Financial Report**

	2025 \$'000	2024 \$'000
<b><i>Non-recurrent - State Government</i></b>		
Lexton Fire	39	-
Avoca Flood Mitigation Investigation	96	-
Council Flood Support Fund (AGRN1096)	100	-
Council Flood Support Fund (AGRN1108)	500	-
Community Recovery Hub	-	275
Community Recovery Officer	40	179
Fire Event February 2024	986	1,000
Pyrenees Bushfire Resilience Project	300	-
Cat Desexing Project	7	-
Implementation of 3 yr old preschool	32	-
Youth Engagement Project	43	45
Premier Reading Challenge	6	6
Digital Literacy for Seniors	-	13
Good Things Be Connected Digital Literacy	3	-
Beaufort Linear Masterplan	-	85
TAC - Pyrenees Shire Road Safety	-	30
Onsite Domestic Wastewater Management Plan	-	20
Pyrenees SC Statutory Planning Assistance	27	19
Pyrenees Municipal Bushfire Hazard Assessment	43	-
Rural and Regional Planning Cadet Program	12	-
Municipal Emergency Resourcing Program	60	-
Roadside Weeds & Pest Management	-	62
Transition Plan Development	-	13
Economy Household Education Fund	8	19
Flood Study Implementation Support Grant	56	-
Community Participation & Support; Old Beaufort Primary School	400	-
Digital Planning Statutory Administration Improvement	-	41
Community Activation & Social Isolation	20	-
<b>Total non-recurrent operating grants</b>	<b>2,778</b>	<b>1,807</b>
<b>Total operating grants</b>	<b>14,100</b>	<b>2,608</b>

**Pyrenees Shire Council**  
**Financial Report**

	2025 \$'000	2024 \$'000
<b>(b) Capital Grants</b>		
<b><i>Recurrent - Commonwealth Government</i></b>		
Roads to recovery	1,996	1,743
<b>Total recurrent capital grants</b>	<b>1,996</b>	<b>1,743</b>
<b><i>Non-recurrent - Commonwealth Government</i></b>		
Local Roads and Community Infrastructure Program	1,540	992
Agrilinks - Bridge 110 on the Moonambel Warrenmang Road	-	74
BRP - Bridge 139 Raglan Elmhurst Rd	-	302
Lexton Community Facility	144	319
<b><i>Non-recurrent - State Government</i></b>		
Lexton Community Facility	-	50
Pyrenees Mobile Library Bus Project State Grant3	-	30
Light up Goldfields Recreation Reserve	25	225
Flood Event October 2022	683	2,076
Flood Event October 2022 - Certified Claims	930	-
Burke Street Infrastructure RWAF	139	-
School Crossing Upgrade-Skipton Rd Beaufort	80	-
Beaufort Caravan Park	500	-
Beaufort New Practice Nets & Storage Shed	-	70
<b>Total non-recurrent capital grants</b>	<b>4,041</b>	<b>4,138</b>
<b>Total capital grants</b>	<b>6,037</b>	<b>5,881</b>

**(c) Recognition of grant income**

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

- identifies each performance obligation relating to revenue under the contract/agreement.
- determines the transaction price.
- recognises a contract liability for its obligations under the agreement.
- recognises revenue as it satisfies its performance obligations, at the point in time or over time when services are rendered.

Where the contract is not enforceable and/or does not have sufficiently specific performance obligations, the Council applies AASB 1058 Income of *Not-for-Profit Entities*.

Grant revenue with sufficiently specific performance obligations is recognised over time as the performance obligations specified in the underlying agreement are met. Where performance obligations are not sufficiently specific, grants are recognised on the earlier of receipt or when an unconditional right to receipt has been established. Grants relating to capital projects are recognised progressively as the capital project is completed. The following table provides a summary of the accounting framework under which grants are recognised.

**Pyrenees Shire Council**  
**Financial Report**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Income recognised under AASB 1058 <i>Income for Not-for-Profit Entities</i></b>		
General Purpose	10,664	301
Specific purpose grants to acquire non-financial assets	6,038	5,881
Other specific purpose grants	2,613	1,527
<b>Revenue recognised under AASB 15 Revenue from Contracts with Customers</b>		
Specific purpose grants	822	780
	<b>20,137</b>	<b>8,489</b>

**(d) Unspent grants received on condition that they be spent in a specific manner**

***Operating***

Balance at start of year	403	1,236
Received during the financial year and remained unspent at balance date	456	351
Received in prior years and spent during the financial year	(355)	(1,184)
Balance at year end	<b>504</b>	<b>403</b>

***Capital***

Balance at start of year	449	1,578
Received during the financial year and remained unspent at balance date	6,437	349
Received in prior years and spent during the financial year	(448)	(1,478)
Balance at year end	<b>6,438</b>	<b>449</b>

Unspent grants are determined and disclosed on a cash basis.

**Pyrenees Shire Council**  
**Financial Report**

**3.5 Contributions**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
Monetary	162	205
<b>Total contributions</b>	<b>162</b>	<b>205</b>

Monetary contributions are recognised as income at their fair value when Council obtains control over the contributed asset.

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

Proceeds of sale	525	74
Written down value of assets disposed	(280)	(27)
<b>Total net gain/(loss) on disposal of property, infrastructure, plant and equipment</b>	<b>245</b>	<b>47</b>

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

**3.7 Other income**

Interest	456	440
Reimbursement - Workcover wages	90	98
Reimbursement - State Revenue Office	48	47
Insurance Recovery	211	-
Private Works	4	2
Other	89	197
<b>Total other income</b>	<b>898</b>	<b>784</b>

Interest is recognised as it is earned.

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



## Note 4 The cost of delivering services

### 4.1 Employee costs

	2025 \$'000	2024 \$'000
Wages and salaries	8,371	8,588
WorkCover	214	180
Superannuation	954	966
Fringe benefits tax	15	7
<b>Total employee costs</b>	<b>9,554</b>	<b>9,741</b>

#### (b) Superannuation

Council made contributions to the following funds:

##### Defined benefit fund

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	69	88
	<b>69</b>	<b>88</b>
Employer contributions payable at reporting date.	-	-

##### Accumulation funds

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	513	584
Employer contributions - other funds	372	294
	<b>885</b>	<b>878</b>
Employer contributions payable at reporting date.	-	33

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

**Pyrenees Shire Council**  
**Financial Report**

**4.2 Materials and services**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
Contractors	3,306	5,398
Consumables	2,337	1,773
Contracted Service Delivery	2,012	1,445
Insurance	599	496
Electricity and water	226	205
Plant expenses	174	239
Information technology	442	389
Telecommunications	241	190
Subscriptions and memberships	156	150
Advertising	92	109
Legal fees	96	89
Stationery, postage, photocopying and printing	71	70
Conferences and training	108	141
Contributions and donations	92	126
Valuations	12	6
Fire services levy	27	27
<b>Total materials and services</b>	<b>9,991</b>	<b>10,853</b>

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

**4.3 Depreciation – Property, Infrastructure, Plant & Equipment**

Property	1,150	1,092
Plant and equipment	1,008	896
Infrastructure	4,755	4,563
<b>Total depreciation</b>	<b>6,913</b>	<b>6,551</b>

*Refer to note 6.1 for a more detailed breakdown of depreciation and amortisation charges and accounting policy.*

**4.4 Depreciation – Right of Use Assets**

Printers	9	10
<b>Total Depreciation - Right of use assets</b>	<b>9</b>	<b>10</b>

**Pyrenees Shire Council**  
**Financial Report**

**4.5 Allowances form impairment losses**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
General Debtors	(7)	11
<b>Total allowance for impairment losses</b>	<b>(7)</b>	<b>11</b>

**Movement in allowance for impairment losses in respect of debtors**

Balance at the beginning of the year	(32)	(22)
New allowances recognised during the year	22	(10)
Balance at end of year	<b>(10)</b>	<b>(32)</b>

An allowance for impairment losses in respect of debtors is recognised based on an expected credit loss model. This model considers both historic and forward looking information in determining the level of impairment.

**4.6 Borrowing costs**

Interest - Borrowings	66	31
<b>Total borrowing costs</b>	<b>66</b>	<b>31</b>

Borrowing costs are recognised as an expense in the period in which they are incurred, except where they are capitalised as part of a qualifying asset constructed by Council.

**4.7 Finance costs – Leases**

Interest - Lease Liabilities	3	3
<b>Total finance costs</b>	<b>3</b>	<b>3</b>

**4.8 Other expenses**

Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	47	51
Auditors' remuneration - Internal Audit	44	57
Councillors' allowances	198	171
Internal audit committee	13	9
Short term leases	4	9
<b>Total other expenses</b>	<b>306</b>	<b>297</b>

## Note 5 Investing in and financing our operations

### 5.1 Financial assets

	2025 \$'000	2024 \$'000
<b>(a) Cash and cash equivalents</b>		
Cash on hand	1	1
Cash at bank	23,876	9,201
Term deposits	-	-
<b>Total cash and cash equivalents</b>	<b>23,877</b>	<b>9,202</b>

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

### (b) Trade and other receivables

#### Current

##### *Statutory receivables*

Rates debtors	1,205	1,102
Special rate assessment	5	5
GST receivable	373	198

##### *Non statutory receivables*

Other debtors	944	1,148
Provision for doubtful debts - other debtors	(10)	(32)

Total current trade and other receivables

**2,517** **2,421**

#### Non-current

##### *Statutory receivables*

Special rate scheme	2	8
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Total non-current trade and other receivables

**2** **8**

**Total trade and other receivables**

**2,519** **2,429**

Short term receivables are carried at invoice amount. An allowance for expected credit losses is recognised based on past experience and other objective evidence of expected losses. Long term receivables are carried at amortised cost using the effective interest rate method.



**(c) Ageing of Receivables**

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

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
Current (not yet due)	236	428
Past due by up to 30 days	677	10
Past due between 31 and 180 days	8	274
Past due between 181 and 365 days	2	12
Past due by more than 1 year	21	424
<b>Total trade and other receivables</b>	<b>944</b>	<b>1,148</b>

## 5.2 Non-financial assets

**(a) Inventories**

Inventories held for distribution	13	14
<b>Total inventories</b>	<b>13</b>	<b>14</b>

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

**(b) Other assets**

Prepayments	148	207
Accrued Income	41	43
Contract assets	1,144	-
<b>Total other assets</b>	<b>1,333</b>	<b>250</b>

**5.3 Payables, trust funds and deposits and contract and other liabilities**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>(a) Trade and other payables</b>		
<b>Current</b>		
<i>Non-statutory payables</i>		
Trade payables	3,373	2,151
Accrued expenses	41	285
<b>Total current trade and other payables</b>	<b>3,414</b>	<b>2,436</b>
<b>(b) Trust funds and deposits</b>		
<b>Current</b>		
Refundable deposits	108	109
Fire services levy	-	(1)
Retention amounts	396	211
<b>Total current trust funds and deposits</b>	<b>504</b>	<b>319</b>
<b>(c) Contract and other liabilities</b>		
<b>Contract liabilities</b>		
<b>Current</b>		
Grants received in advance - operating	504	403
<b>Total contract liabilities</b>	<b>504</b>	<b>403</b>
<b>Other liabilities</b>		
<b>Current</b>		
Deferred capital grants	6,438	449
<b>Total other liabilities</b>	<b>6,438</b>	<b>449</b>
<b>Total contract and other liabilities</b>	<b>6,942</b>	<b>852</b>

**Pyrenees Shire Council**  
**Financial Report**

*Trust funds and deposits*

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

*Contract liabilities*

Contract liabilities reflect consideration received in advance from customers in respect of the following:

<b>Funding Body</b>	<b>Details</b>	<b>2025 \$'000</b>
Department Justice and Community Safety	Flood Recovery - Certified Claims	1,385
Department Justice and Community Safety	Disaster Recovery Heritage Program	4
Department Families, Fairness and Housing	Men's Shed Funding	100
Department for the Environment	Beggs Street Dog Park Beaufort	28
Department of Jobs, Skills, Industry and Regions	Burke Street Infrastructure	4,921
		<b>6,438</b>

Contract liabilities are derecognised and recorded as revenue when promised goods and services are transferred to the customer. Refer to Note 3.

## Pyrenees Shire Council Financial Report

### *Other liabilities*

The table below details the grant consideration received and the projects to be constructed.

	2025 \$'000
Flood Study Implementation Support	245
HACC-PYP Minor Capital	10
Kindergarten Infrastructure and Service Plan	42
Pyrenees Municipal Bushfire Hazard Assessment	7
Increase the visibility;awareness;accessibility of our Libraries	200
	<b>504</b>

Grant consideration is recognised as income following specific guidance under AASB 1058 as the asset is constructed. Income is recognised to the extent of costs incurred-to-date because the costs of construction most closely reflect the stage of completion. As such, Council has deferred recognition of a portion of the grant consideration received as a liability for outstanding obligations.

### ***Purpose and nature of items***

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

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

**Pyrenees Shire Council**  
**Financial Report**

**5.4 Provisions**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
Balance at beginning of the financial year	2,452	2,494
Additional provisions	838	1,391
Amounts used	(681)	(1,183)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	(155)	(250)
Balance at the end of the financial year	<b>2,454</b>	<b>2,452</b>
<b>(a) Employee provisions</b>		
<b>Current provisions expected to be wholly settled within 12 months</b>		
Annual leave	580	556
Long service leave	191	215
	<b>771</b>	<b>771</b>
<b>Current provisions expected to be wholly settled after 12 months</b>		
Annual leave	84	108
Long service leave	1,491	1,450
	<b>1,575</b>	<b>1,558</b>
Total current employee provisions	<b>2,346</b>	<b>2,329</b>
<b>Non-current</b>		
Long service leave	108	123
Total non-current employee provisions	<b>108</b>	<b>123</b>
<b>Aggregate carrying amount of employee provisions:</b>		
Current	2,346	2,329
Non-current	108	123
Total aggregate carrying amount of employee provisions	<b>2,454</b>	<b>2,452</b>

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

*Annual leave*

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

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

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



**Pyrenees Shire Council**  
**Financial Report**

*Long service leave*

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

Key assumptions:	<b>2025</b>	<b>2024</b>
- discount rate	4.203%	4.450%
- index rate	4.250%	4.380%

## 5.5 Interest bearing liabilities

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
Treasury Corporation of Victoria borrowings - secured	323	79
Other borrowings - secured	135	129
Total current interest-bearing liabilities	<b>458</b>	<b>208</b>
<b>Non-current</b>		
Treasury Corporation of Victoria borrowings - secured	1,897	921
Other borrowings - secured	180	314
Total non-current interest-bearing liabilities	<b>2,077</b>	<b>1,235</b>
<b>Total</b>	<b>2,535</b>	<b>1,443</b>

Borrowings are secured by all accounts and other rights, remedies and entitlements (whether arising under statute or otherwise) in respect of general rates and/or council rates (however described) which exist at any time (including the right to charge and collect any such rates)

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

Not later than one year	458	208
Later than one year and not later than five years	1,618	683
Later than five years	459	552
	<b>2,535</b>	<b>1,443</b>

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

The classification depends on the nature and purpose of the interest bearing liabilities. The Council determines the classification of its interest bearing liabilities based on contractual repayment terms at every balance date.

5.6 Financing arrangements

	2025	2024
	\$'000	\$'000
The Council has the following funding arrangements in place as at 30 June 2025		
Credit card facilities	75	75
Loans	2,535	1,443
<b>Total facilities</b>	<b>2,610</b>	<b>1,518</b>
Used facilities	2,593	1,455
Unused facilities	<b>17</b>	<b>63</b>

## 5.7 Commitments

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

### (a) Commitments for expenditure

	Not later than 1 year \$'000	Later than 1 year and not later than 2 years \$'000	Later than 2 years and not later than 5 years \$'000	Later than 5 years \$'000	Total \$'000
<b>2025</b>					
<b>Operating</b>					
Waste services	1,210	-	-	-	1,210
Environmental Health	247	257	131	-	635
Swimming Pools	428	-	-	-	428
Landfill	534	553	573	-	1,660
Mobile Waste bins	27	28	29	-	84
Cleaning services	217	217	542	-	976
Internal audit	25	-	-	-	25
<b>Total</b>	<b>2,688</b>	<b>1,055</b>	<b>1,275</b>	<b>-</b>	<b>5,018</b>

2025			
	Not later than 1 year	Later than 1 year and not later than 2 years	Total
Capital	\$'000	\$'000	\$'000
Roads	850	850	1,700
Total	850	850	1,700

**Pyrenees Shire Council**  
**Financial Report**

	Not later than 1 year \$'000	Later than 1 year and not later than 2 years \$'000	Later than 2 years and not later than 5 years \$'000	Later than 5 years \$'000	Total \$'000
<b>2024</b>					
<b>Operating</b>					
Waste services	1,174	1,210	-	-	2,384
Transfer station management	516	534	1,126	-	2,176
Mobile Waste bins	27	27	57	-	111
Cleaning services	217	217	650	108	1,192
Internal audit	25	25	-	-	50
Lexton Flood Management Plan	106	-	-	-	106
<b>Total</b>	<b>2,065</b>	<b>2,013</b>	<b>1,833</b>	<b>108</b>	<b>6,019</b>
<b>Capital</b>					
Roads	850	850	850	-	2,550
Avoca Dept Facility	335	-	-	-	335
<b>Total</b>	<b>1,185</b>	<b>850</b>	<b>850</b>	<b>-</b>	<b>2,885</b>



(b) Operating lease receivables  
*Operating lease receivables*

The Council has entered into commercial property leases on its property, consisting of surplus freehold office complexes. These properties held under operating leases have remaining non-cancellable lease terms of less than 1 year.

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

	2025 \$'000	2024 \$'000
Not later than one year	3	3
	3	3

## Note 6 Assets we manage

### 6.1 Property, infrastructure, plant, and equipment

	Restated Carrying amount 30 June 2024*	Opening Adjustments **	Additions	Revaluation	Revaluation decrement through Surplus / (Deficit)	Depreciation	Disposal	Write-off	Transfers	Carrying amount 30 June 2025
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Infrastructure	222,881	(4,377)	4,903	67,042	(1,437)	(4,755)	-	(6)	501	284,752
Plant and equipment	5,079	-	834	-	-	(1,008)	(280)	-	-	4,625
Property	74,683	4,377	2,020	(3,052)	-	(1,150)	-	-	153	77,031
Work in progress	1,768	-	1,496	-	-	-	-	-	(654)	2,610
	<b>304,411</b>	<b>-</b>	<b>9,253</b>	<b>63,990</b>	<b>(1,437)</b>	<b>(6,913)</b>	<b>(280)</b>	<b>(6)</b>	<b>-</b>	<b>369,018</b>

Summary of Work in Progress	Opening WIP	Additions	Write-off	Transfers	Closing WIP
	\$'000	\$'000	\$'000	\$'000	\$'000
Infrastructure	1,604	930	-	(501)	2,033
Plant and equipment	-	-	-	-	-
Property	164	566	-	(153)	577
Total	<b>1,768</b>	<b>1,496</b>	<b>-</b>	<b>(654)</b>	<b>2,610</b>

**Pyrenees Shire Council**  
**Financial Report**

**(a) Property**

	Land	Land improvements	Total Land & Land Improvements	Restated Land Under Roads*	Buildings - specialised	Work In Progress	Total Property
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
At fair value 1 July 2024	13,388	3,588	16,976	17,578	41,221	164	75,939
Accumulated depreciation at 1 July 2024	-	(209)	(209)	-	(883)	-	(1,092)
	13,388	3,379	16,767	17,578	40,338	164	74,847
<b>Movements in fair value</b>							
Opening Adjustments **	-	3,542	3,542	-	846	-	4,388
Additions	-	787	787	-	1,233	566	2,586
Revaluation increments / decrements	1,134	(2,897)	(1,763)	-	(3,541)	-	(5,304)
Transfers	11	142	153	-	-	(153)	-
	1,145	1,574	2,719	-	(1,462)	413	1,670
<b>Movements in accumulated depreciation</b>							
Opening Adjustments **	-	-	-	-	(11)	-	(11)
Depreciation and amortisation	-	(208)	(208)	-	(942)	-	(1,150)
Revaluation increments/decrements	-	417	417	-	1,835	-	2,252
	-	209	209	-	882	-	1,091
At fair value 30 June 2025	14,533	5,162	19,695	17,578	39,759	577	77,609
Accumulated depreciation at 30 June 2025	-	-	-	-	(1)	-	(1)
Carrying amount	14,533	5,162	19,695	17,578	39,758	577	77,608

\* 1 July 2024 opening Land Under Roads balances have been restated as detailed in Note 11.

\*\* Assets were reclassified between asset classes at the commencement of the year.

**Pyrenees Shire Council  
Financial Report**

**(b) Plant and Equipment**

	<b>Plant machinery and equipment</b>	<b>Fixtures fittings and furniture</b>	<b>Computers and telecomms</b>	<b>Library books</b>	<b>Total plant and equipment</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
At fair value 1 July 2024	8,376	599	992	574	<b>10,541</b>
Accumulated depreciation at 1 July 2024	(4,056)	(398)	(615)	(393)	<b>(5,462)</b>
	<b>4,320</b>	<b>201</b>	<b>377</b>	<b>181</b>	<b>5,079</b>
<b>Movements in fair value</b>					
Opening Adjustments	33	-	(33)	-	-
Additions	687	17	80	50	<b>834</b>
Disposal	(984)	-	(4)	-	<b>(988)</b>
Transfers	-	-	1	-	<b>1</b>
	<b>(264)</b>	<b>17</b>	<b>44</b>	<b>50</b>	<b>(153)</b>
<b>Movements in accumulated depreciation</b>					
Opening Adjustments	(34)	-	34	-	-
Depreciation and amortisation	(745)	(37)	(190)	(36)	<b>(1,008)</b>
Accumulated depreciation of disposals	704	-	4	-	<b>708</b>
	<b>(75)</b>	<b>(37)</b>	<b>(152)</b>	<b>(36)</b>	<b>(300)</b>
At fair value 30 June 2025	8,112	616	1,036	624	<b>10,388</b>
Accumulated depreciation at 30 June 2025	(4,131)	(435)	(767)	(429)	<b>(5,762)</b>
Carrying amount	<b>3,981</b>	<b>181</b>	<b>269</b>	<b>195</b>	<b>4,626</b>

**Pyrenees Shire Council**  
**Financial Report**

**(c) Infrastructure**

	<b>Bridges</b>	<b>Drainage</b>	<b>Footpaths and Cycleways</b>	<b>Kerb and Channel</b>	<b>Roads</b>	<b>Other Infrastructure</b>	<b>Work In Progress Infrastructure</b>	<b>Total</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
At fair value 1 July 2024	32,713	15,753	3,072	4,453	166,359	5,251	1,604	229,205
Accumulated depreciation at 1 July 2024	(413)	(157)	(93)	(95)	(3,553)	(409)	-	(4,720)
	32,300	15,596	2,979	4,358	162,806	4,842	1,604	224,485
<b>Movements in fair value</b>								
Opening Balance Adjustments *	-	(9)	-	-	(57)	(5,251)	-	<b>(5,317)</b>
Additions	537	557	287	-	3,522	-	930	<b>5,833</b>
Revaluation increments / decrements	9,897	(1,844)	(573)	(629)	51,671	-	-	<b>58,522</b>
Asset revaluation decrement through Surplus / (Deficit)	-	-	-	(1,437)	-	-	-	<b>(1,437)</b>
Write-off	(6)	-	-	-	-	-	-	<b>(6)</b>
Transfers	35	224	44	-	198	-	(501)	-
	10,463	(1,072)	(242)	(2,066)	55,334	(5,251)	429	<b>57,595</b>
<b>Movements in accumulated depreciation</b>								
Opening Balance Adjustments *	-	9	-	-	57	874	-	<b>940</b>
Depreciation and amortisation	(420)	(160)	(93)	(99)	(3,518)	(465)	-	<b>(4,755)</b>
Revaluation increments/decrements	833	302	184	194	7,007	-	-	<b>8,520</b>
	413	151	91	95	3,546	409	-	<b>4,705</b>
At fair value 30 June 2025	43,176	14,681	2,830	2,387	221,693	-	2,033	<b>286,800</b>
Accumulated depreciation at 30 June 2025	-	(6)	(2)	-	(7)	-	-	<b>(15)</b>
Carrying amount	<b>43,176</b>	<b>14,675</b>	<b>2,828</b>	<b>2,387</b>	<b>221,686</b>	<b>-</b>	<b>2,033</b>	<b>286,785</b>



*Acquisition*

The purchase method of accounting is used for all acquisitions of assets, being the fair value of assets provided as consideration at the date of acquisition plus any incidental costs attributable to the acquisition. Fair value is the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date. Refer also to Note 8.4 for further disclosure regarding fair value measurement.

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

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

	Depreciation Period	Threshold Limit \$'000
<i>Asset recognition thresholds and depreciation periods</i>		
Land & land improvements		
land	-	-
land improvements	15 - 60 years	10
land under roads	-	-
Buildings		
buildings	20 - 150 years	10
Plant and Equipment		
plant, machinery and equipment	5 - 20 years	5
computers & Telecommunications	3 - 10 years	5
fixtures, fittings, and furniture	3 - 20 years	5
library Collection	10 years	5
Infrastructure		
Roads	20 - 110 years	10
footpaths and cycleways	53 years	5
kerb and channel	15 - 85 years	5
drainage	100 years	5
bridges	128 - 130 years	10

*Land under roads*

Council has recognised land under roads at fair value in 2024/25 to the value of \$17,578,000. The opening balances (refer note 11) have been adjusted to recognise the valuation of these assets.

*Depreciation and amortisation*

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

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

Straight line depreciation is charged based on the residual useful life as determined each year.

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

*Repairs and maintenance*

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

**Valuation of land and buildings**

Valuation of land and buildings were undertaken by a qualified independent valuer Mr Peter Wigg Certified Practicing Valuer, Associate of the Australian Property Institute 62580. The valuation of land and buildings is at fair value, being market value based on highest and best use permitted by relevant land planning provisions as at 30 June 2025. Where land use is restricted through existing planning provisions the valuation is reduced to reflect this limitation. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

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

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

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**Pyrenees Shire Council**  
**Financial Report**

Details of the Council's land and buildings and information about the fair value hierarchy as at 30 June 2025 are as follows:

	Level 1	Level 2	Level 3	Date of Valuation	Type of Valuation
	\$'000	\$'000	\$'000		
Specialised land	-	-	6,578	6/25	Valuation
Non-Specialised land	-	7,955	-	6/25	Valuation
Land improvements	-	-	5,162	6/25	Valuation
Land under Roads	-	-	17,578	6/25	Valuation
Specialised buildings	-	-	39,758	6/25	Valuation
Total	-	7,955	69,076		

**Valuation of infrastructure**

Valuation of bridge, road pavement, road formation and sealed surface assets has been determined in accordance with an independent valuation undertaken by Mr Peter Moloney, Dip. C.E., MIE Australia as at 30 June 2025.

Valuations of the following assets classes were undertaken by Council's Assets Manager:

- Drainage
- Footpaths and Cycleways
- Kerb and channel

The valuations are based on reasonable unit rates multiplied by quantitative measures and applied to the assessment of the assets remaining useful life.

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

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

Details of the Council's infrastructure and information about the fair value hierarchy as at 30 June 2025 are as follows:

	Level 1	Level 2	Level 3	Date of Valuation	Type of Valuation
	\$'000	\$'000	\$'000		
Roads	-	-	221,686	6/25	Valuation
Bridges	-	-	43,176	6/25	Valuation
Footpaths and cycleways	-	-	2,828	6/25	Valuation
Drainage	-	-	14,675	6/25	Valuation
Kerb & Channel	-	-	2,387	6/25	Valuation
Total	-	-	284,752		

**Description of significant unobservable inputs into level 3 valuations**

**Specialised land and land under roads** are valued using a market based direct comparison technique. Significant unobservable inputs include the extent and impact of restriction of use and the market cost of land per square metre. The extent and impact of restrictions on use varies and results in a reduction to surrounding land values between 10% and 90%. The market value of land varies significantly depending on the location of the land and the current market conditions. The range of unit rates used were from \$0.10 per m2 to \$750 per m2.

**Specialised buildings** are valued using a current replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of buildings. Current replacement costs are calculated on a square metre basis. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary from 1 years to 50 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of buildings are sensitive to changes in expectations or requirements that could either shorten or extend the useful lives of buildings. Current replacement cost is calculated on a square metre basis and ranges from \$197 to \$15,000 per m2.

**Infrastructure assets** are valued based on the current replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. The remaining useful lives of infrastructure assets are determined on the basis of the current condition of the asset and vary from 1 years to 130 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of infrastructure are sensitive to changes in use, expectations or requirements that could either shorten or extend the useful lives of infrastructure assets.

		Restated *
	2025	2024
	\$'000	\$'000
<b>Reconciliation of specialised land</b>		
Recreation	4,048	6,817
Industry	648	3,255
Tourism	229	322
Waste Management	538	974
Children's services	-	215
Land under Roads	17,578	17,578
Roads	818	1,623
Administration	297	182
<b>Total specialised land</b>	<b>24,156</b>	<b>30,966</b>

\* 1 July 2024 opening Land Under Roads balances have been restated as detailed in Note 11.

6.2 Investments in associates, joint arrangements, and subsidiaries

Council does not have any investments in associates, joint arrangements, or subsidiaries.

Committees of management

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

Note 7 People and relationships

7.1 Council and key management remuneration

(a) Related Parties

Parent entity

Pyrenees Shire Council is the parent entity.

Subsidiaries and Associates

As at 30 June 2025 Council does not have any interests in any subsidiaries and/or associates.

(b) Key Management Personnel

Key management personnel (KMP) are those people with the authority and responsibility for planning, directing, and controlling the activities of Pyrenees Shire Council. The Councillors, Chief Executive Officer and Directors are deemed KMP.

Councillors

Councillor Ron Eason	(to 25/10/2024)
Councillor Robert Vance	(to 25/10/2024)
Councillor David Clark	(to 25/10/2024)
Councillor Tanya Kehoe (Mayor)	(to 25/10/2024)
Councillor Damien Ferrari	(to 25/10/2024)
Councillor Tanya Kehoe (Mayor)	(from 12/11/2024)
Councillor Damien Ferrari	(from 12/11/2024)
Councillor Rebecca Wardlaw	(from 12/11/2024)
Councillor Megan Phelan	(from 12/11/2024)
Councillor Simon Tol	(from 12/11/2024)
Jim Nolan – Chief Executive Officer	
Jacinta Erdody – Director Corporate and Community Services	(from 19/05/2025)
Kathy Bramwell – Director Corporate and Community Services	(to 16/05/2025)
Douglas Gowans – Director Assets and Development	

	2025	2024
	No.	No.
Total Number of Councillors	8	5
Total of Chief Executive Officer and other Key Management Personnel	4	3
Total Number of Key Management Personnel	12	8

(c) Remuneration of Key Management Personnel



**Pyrenees Shire Council**  
**Financial Report**

Remuneration comprises employee benefits including all forms of consideration paid, payable or provided by Council, or on behalf of the Council, in exchange for services rendered. Remuneration of Key Management Personnel and Other senior staff is disclosed in the following categories.

**Short-term employee benefits** include amounts such as wages, salaries, annual leave, or sick leave that are usually paid or payable on a regular basis, as well as non-monetary benefits such as allowances and free or subsidised goods or services.

**Other long-term employee benefits** include long service leave, other long service benefits or deferred compensation.

**Post-employment benefits** include pensions, and other retirement benefits paid or payable on a discrete basis when employment has ceased.

**Termination benefits** include termination of employment payments, such as severance packages.

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
Total remuneration of key management personnel was as follows:		
Short-term benefits	847	763
Other long-term benefits	15	30
Post employment benefits	67	64
Total	<b>929</b>	<b>857</b>

The numbers of key management personnel whose total remuneration from Council and any related entities, fall within the following bands:

	<b>2025</b>	<b>2024</b>
	<b>No.</b>	<b>No.</b>
\$5,000 - \$9,998	1	-
\$10,000 - \$19,999	2	-
\$20,000 - \$29,999	3	3
\$30,000 - \$39,999	2	-
\$40,000 - \$49,999	-	1
\$60,000 - \$69,999	-	1
\$70,000 - \$79,999	1	-
\$180,000 - \$189,999	1	1
\$220,000 - \$229,999	1	1
\$260,000 - \$269,999	1	1
	<b>12</b>	<b>8</b>

(d) Remuneration of other senior staff

Other senior staff are officers of Council, other than Key Management Personnel, whose total remuneration exceeds \$170,000 and who report directly to a member of the KMP.

Pyrenees Shire Council have no other senior staff as defined above (2024: Nil).

7.2 Relates party disclosures

	2025 \$'000	2024 \$'000
<b>(a) Transactions with related parties</b>		
During the period Council entered into the following transactions with related parties.		
Employee remuneration under normal employment terms	-	46
	-	46
<b>(b) Outstanding balances with related parties</b>		
No material transactions with outstanding balances to or from related parties of Council have been disclosed or uncovered through review of Council's transactions for the financial year ending 30 June 2025.		
<b>(c) Loans to/from related parties</b>		
No loans to or from related parties of Council have been disclosed or uncovered through review of Council's transactions for the financial year ending 30 June 2025.		
<b>(d) Commitments to/from related parties</b>		
No material commitments to or from related parties of Council have been disclosed or uncovered through review of Council's transactions for the financial year ending 30 June 2025.		

## **Note 8 Managing uncertainties**

### **8.1 Contingent assets and liabilities**

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

#### **(a) Contingent assets**

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

There were no contingent assets as at 30 June 2025. As at 30 June 2024 there was a contingent asset in respect to \$806,678 of National Disaster Financial Assistance funding claims lodged but not yet approved in relation to the October 2022 flood event.

#### **(b) Contingent liabilities**

Contingent liabilities are:

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

#### **Superannuation**

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

#### **Liability Mutual insurance**

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

### **MAV Workcare**

Council was a participant of the MAV WorkCare Scheme. The MAV WorkCare Scheme provided workers compensation insurance. MAV WorkCare commenced business on 1 November 2017 and the last day the Scheme operated as a self-insurer was 30 June 2021. In accordance with the Workplace Injury Rehabilitation and Compensation Act 2013, there is a six year liability period following the cessation of the Scheme (to 30 June 2027).

At the end of the liability period, an adjustment payment may be required (or received). The determination of any adjustment payment is dependent upon revised actuarial assessments of the Scheme's tail claims liabilities as undertaken by Work Safe Victoria.

## **8.2 Change in accounting standards**

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2025 reporting period. Council assesses the impact of these new standards. As at 30 June 2025 there were no new accounting standards or interpretations issued by the AASB which are applicable for the year ending 30 June 2025 that are expected to impact Council.

In September 2024, the Australian Accounting Standards Board (AASB) issued two Australian Sustainability Reporting Standards (ASRS). This followed Commonwealth legislation establishing Australia's sustainability reporting framework. Relevant entities will be required to undertake mandatory reporting of climate-related disclosures in future financial years. Public sector application issues remain under consideration and Council will continue to monitor developments and potential implications for future financial years.

## **8.3 Financial instruments**

### **(a) Objectives and policies**

'The Council's principal financial instruments comprise cash assets, term deposits, receivables (excluding statutory receivables), payables (excluding statutory payables), Bendigo Bank borrowings, and TCV borrowings. Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset, financial liability and equity instrument is disclosed in the notes of the financial statements.

Risk management is conducted by senior management under policies approved by the Council. These policies include identification and analysis of the risk exposure to Council and appropriate procedures, controls, and risk minimisation.

### **(b) Market risk**

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

### ***Interest rate risk***

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

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

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

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

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

### **(c) Credit risk**

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

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

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

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

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

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



**(d) Liquidity risk**

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

To help reduce these risks Council:

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

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

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

With the exception of borrowings, all financial liabilities are expected to be settled within normal terms of trade. Details of the maturity profile for borrowings are disclosed at Note 5.5.

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

**(e) Sensitivity disclosure analysis**

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

- A parallel shift of + 2.0% and -2.0% in market interest rates (AUD) from year-end rates of 3.85%. These movements will not have a material impact on the valuation of Council's financial assets and liabilities, nor will they have a material impact on the results of Council's operations.

## **8.4 Fair value measurement**

### *Fair value hierarchy*

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

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

Council has considered the amendments to AASB 13 Fair Value Measurement that apply for the 2024-25 financial year as a result of AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities. For assets, where the Council adopts a current replacement cost approach to determine fair value, the Council now considers the inclusion of site preparation costs, disruption costs and costs to restore another entity's assets in the underlying valuation.

The AASB 13 amendments have not resulted in any material impacts to Council's financial statements. It is noted however, that Council has not recently undertaken any construction projects that would provide the data required to reliably estimate the impact of the following costs on the fair value of the Council's infrastructure assets at 30 June 2025:

- Site preparation costs relating to the demolition and removal of unwanted structures
- Costs for disruption of other entities' assets

As a result, information to estimate the impact of these costs on the fair value of the Council's infrastructure assets is not reasonably available, and those costs are not included in the Council's estimate of current replacement cost for all infrastructure asset categories.

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

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

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

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

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

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

### *Revaluation*

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

## Pyrenees Shire Council Financial Report

materially approximated its fair value. Where the carrying value materially differed from the fair value at balance date, the class of asset was revalued.

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use of an asset result in changes to the permissible or practical highest and best use of the asset. In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis ranging from 3 to 5 years. The valuation is performed either by experienced council officers or independent experts.

<b>Asset class</b>	<b>Revaluation frequency</b>
Land	3 to 5 years
Land Improvements	3 to 5 years
Land under roads	3 to 5 years
Buildings	3 to 5 years
Roads	3 to 5 years
Bridges	3 to 5 years
Footpaths and cycleways	3 to 5 years
Drainage	3 to 5 years
Kerb and Channel	3 to 5 years

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

### *Impairment of assets*

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

## 8.5 Events occurring after balance date

No matters have occurred after balance date that requires disclosures in the financial report.

## Note 9 Other matters

### 9.1 Reserevs

	Balance at beginning of reporting period *	Increase (decrease)	Balance at end of reporting period
(a) Asset revaluation reserves	\$'000	\$'000	\$'000
<b>2025</b>			
<b>Property</b>			
Land and land improvements	12,217	(1,346)	10,871
Buildings	32,166	(1,706)	30,460
	<b>44,383</b>	<b>(3,052)</b>	<b>41,331</b>
<b>Infrastructure</b>			
Roads	111,883	58,678	170,561
Bridges	20,380	10,730	31,110
Footpaths and cycleways	1,115	(389)	726
Kerb and Channel	435	(435)	-
Drainage	13,072	(1,542)	11,530
	<b>146,885</b>	<b>67,042</b>	<b>213,927</b>
<b>Total asset revaluation reserves</b>	<b>191,268</b>	<b>63,990</b>	<b>255,258</b>
<b>2024</b>			
<b>Property</b>			
Land and land improvements	11,761	-	11,761
Buildings	32,118	-	32,118
	<b>43,879</b>	<b>-</b>	<b>43,879</b>
<b>Infrastructure</b>			
Roads	111,883	-	111,883
Bridges	20,380	-	20,380
Footpaths and cycleways	1,115	-	1,115
Kerb and Channel	435	-	435
Culverts; Pipes & Pits	13,072	-	13,072
Other Infrastructure	504	-	504
	<b>147,389</b>	<b>-</b>	<b>147,389</b>
<b>Total asset revaluation reserves</b>	<b>191,268</b>	<b>-</b>	<b>191,268</b>

\*\* Opening adjustment is as a result of reclassification of other infrastructure assets to property assets.

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

**Pyrenees Shire Council**  
**Financial Report**

	Balance at beginning of reporting period \$'000	Transfer from accumulated surplus \$'000	Transfer to accumulated surplus \$'000	Balance at end of reporting period \$'000
<b>(b) Other reserves</b>				
<b>2025</b>				
Recreational Land	9	52	-	61
<b>Total Other reserves</b>	<b>9</b>	<b>52</b>	<b>-</b>	<b>61</b>
<b>2024</b>				
Recreational Land	9	-	-	9
<b>Total Other reserves</b>	<b>9</b>	<b>-</b>	<b>-</b>	<b>9</b>

**Recreational Land**

The purpose of this reserve is to collect contributions from developers for open space which is used for future Parks and Open Space upgrades including Play spaces. The policy framework for open space contributions is set out in the Subdivision Act 1988 which enshrines a nominal contribution.



**Pyrenees Shire Council**  
**Financial Report**

**9.2 Reconciliation of cash flows from operating activities to surplus / (deficit)**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Surplus/(Deficit) for the year</b>	8,117	(3,571)
<i>Non-cash adjustments</i>		
Depreciation	6,913	6,551
Depreciation - right of use assets	9	10
Net gain on disposal of property, infrastructure, plan and equipment	(245)	(47)
Finance costs - Borrowings	66	31
Finance Cost - Leases	3	3
Asset revaluation decrement through Surplus / (Deficit)	1,437	-
<b><i>Change in assets and liabilities:</i></b>		
(Increase)/decrease in trade and other receivables	(90)	(577)
(Increase)/decrease in inventories	1	-
(Increase)/decrease in prepayments	59	(148)
Increase/(decrease) in contract assets	(1,142)	57
(Decrease)/increase in contract and other liabilities	6,090	(1,962)
Increase/(decrease) in trade and other payables	963	(418)
(Decrease)/increase in provisions	2	(42)
(Decrease)/increase in trust funds and deposits	183	60
<b>Net cash provided by/(used in) operating activities</b>	<b>22,366</b>	<b>(53)</b>

**9.3 Superannuation**

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

***Accumulation***

The Fund's accumulation category, Vision MySuper/Vision Super Saver, receives both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2025, this was 11.5% as required under Superannuation Guarantee (SG) legislation (2024: 11.0%)).

***Defined Benefit***

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

There is no proportional split of the defined benefit liabilities, assets, or costs between the participating employers as the defined benefit obligation is a floating obligation between the participating employers and the only time that the aggregate obligation is allocated to specific employers is when a call is made. As a result, the level of participation of Council in the Fund cannot be measured as a percentage compared with other participating employers. Therefore, the Fund Actuary is unable to allocate benefit liabilities, assets, and costs between employers for the purposes of AASB 119.

***Funding arrangements***

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

As at 30 June 2024, an interim actuarial investigation was held as the Fund provides lifetime pensions in the Defined Benefit category.

The vested benefit index (VBI) of the Defined Benefit category as at 30 June 2024 (of which Council is a contributing employer) was 105.4%. The financial assumptions used to calculate the VBI were:

- Net investment returns 5.6% pa
- Salary information 3.5% pa
- Price inflation (CPI) 2.7% pa

As at 30 June 2025, an interim actuarial investigation is underway as the Fund provides lifetime pensions in the Defined Benefit category. It is expected to be completed by 31 October 2025.

Vision Super has advised that the VBI at 30 June 2025 was 110.5%. [Employer name] was notified of the 30 June 2025 VBI during August 2025 (2024: August 2024). The financial assumptions used to calculate this VBI were:

- Net investment returns 5.7% pa
- Salary information 3.5% pa
- Price inflation (CPI) 2.6% pa

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2024 actuarial investigation determined the Defined Benefit category was in a satisfactory financial position and that no change was necessary to the Defined Benefit category's funding arrangements from prior years.

## Pyrenees Shire Council Financial Report

### *Employer contributions*

#### (a) Regular contributions

On the basis of the results of the 2024 interim actuarial investigation conducted by the Fund Actuary, Pyrenees Shire Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2025, this rate was 11.5% of members' salaries (11.0% in 2023/24). This rate is expected to increase in line with any increases in the SG contribution rate and was reviewed as part of the 30 June 2023 triennial valuation.

In addition, Pyrenees Shire Council reimburses the Fund to cover the excess of the benefits paid as a consequence of retrenchment above the funded resignation or retirement benefit.

#### (b) Funding calls

If the Defined Benefit category is in an unsatisfactory financial position at an actuarial investigation or the Defined Benefit category's VBI is below its shortfall limit at any time other than the date of the actuarial investigation, the Defined Benefit category has a shortfall for the purposes of SPS 160 and the Fund is required to put a plan in place so that the shortfall is fully funded within three years of the shortfall occurring. The Fund monitors its VBI on a quarterly basis and the Fund has set its shortfall limit at 98% from 26 July 2024 (previously 97%).

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

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

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

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

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

### *The 2024 interim actuarial investigation surplus amounts*

An actuarial investigation is conducted annually for the Defined Benefit category of which Pyrenees Shire Council is a contributing employer. Generally, a full actuarial investigation is conducted every three years and interim actuarial investigations are conducted for each intervening year. An interim investigation was conducted as at 30 June 2024 while a full investigation was conducted as at 30 June 2023.

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

	<b>2024</b>	<b>2023</b>
	<b>(Interim)</b>	<b>(Interim)</b>
	<b>\$m</b>	<b>\$m</b>
- A VBI Surplus	108.4	84.7
- A total service liability surplus	141.4	123.6
- A discounted accrued benefits surplus	156.7	141.9

**Pyrenees Shire Council**  
**Financial Report**

The VBI surplus means that the market value of the fund’s assets supporting the defined benefit obligations exceed the vested benefits that the defined benefit members would have been entitled to if they had all exited on 30 June 2024.

The total service liability surplus means that the current value of the assets in the Fund’s Defined Benefit category plus expected future contributions exceeds the value of expected future benefits and expenses as at 30 June 2024.

The discounted accrued benefit surplus means that the current value of the assets in the Fund’s Defined Benefit category exceeds the value of benefits payable in the future but accrued in respect of service to 30 June 2024.

**The 2025 interim actuarial investigation**

An interim actuarial investigation is being conducted for the Fund's position as at 30 June 2025 as the Fund provides lifetime pensions in the Defined Benefit category.

Vision Super has advised that the VBI at 30 June 2025 was 110.5%. [Employer name] was notified of the 30 June 2025 VBI during August 2025 (2024: August 2024). The financial assumptions used to calculate this VBI were:

Net investment returns 5.7% pa  
Salary information 3.5% pa  
Price inflation (CPI) 2.6% pa

It is anticipated that this actuarial investigation will be completed by 31 October 2025.

**The 2023 triennial investigation**

The last triennial actuarial investigation conducted prior to 30 June 2023 was at 30 June 2020. This actuarial investigation was completed by 31 December 2020. The financial assumptions for the purposes of that investigation were:

	2023 Triennial investigation	2020 Triennial investigation
Net investment return	5.7% pa	5.6% pa
Salary inflation	3.5% pa	2.50% pa for the first two years and 2.75% pa thereafter
Price inflation	2.8% pa	2.0% pa

**Pyrenees Shire Council**  
**Financial Report**

**Superannuation contributions**

Contributions by Pyrenees Shire Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2025 are detailed below:

<b>Scheme</b>	<b>Type of Scheme</b>	<b>Rate</b>	<b>2025 \$'000</b>	<b>2024 \$'000</b>
Vision Super	Defined benefits	11.5% (2024: 11.0%)	69	58
Vision Super	Accumulation	11.5% (2024: 11.0%)	513	584
Other Schemes	Accumulation	11.5% (2024: 11.0%)	372	294

In addition to the above contributions, Pyrenees Shire Council has paid unfunded liability payments to Vision Super totalling (Nil) during the 2024/25 year, (2023/24 Nil).

There were nil contributions outstanding and nil loans issued from or to the above schemes as at 30 June 2025.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2026 is \$61,783

**Note 10    Change in accounting policy**

There have been no changes to accounting policies in the 2024/25 year.



## Note 11 Corrections of error relating to previous reporting period – Retrospective

During the revaluation process of Council's land under roads Council found the following assets that had not previously been recorded in Council's asset register. These found assets have been brought to account as an adjustment to Council's prior year asset balance comparatives and to accumulated surplus for the 2023/24 financial year.

### Adjustments to the comparative figures for the year ended 30 June 2024

	Original Balance 30 June 2024 \$'000	Impact increase/ (decrease) \$'000	Restated Balance 30 June 2024 \$'000
<b>Balance Sheet</b>			
Property, infrastructure, plant and equipment	286,833	17,578	304,411
<b>Total Non-current Assets</b>	<b>286,879</b>	<b>17,578</b>	<b>304,457</b>
<b>Total Assets</b>	<b>298,766</b>	<b>17,578</b>	<b>316,344</b>
<b>Net Assets</b>	<b>291,223</b>	<b>17,578</b>	<b>308,801</b>
Accumulated Surplus	99,946	17,578	117,524
<b>Total Equity</b>	<b>291,223</b>	<b>17,578</b>	<b>308,801</b>

# ANNUAL *Report* 2024-25



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