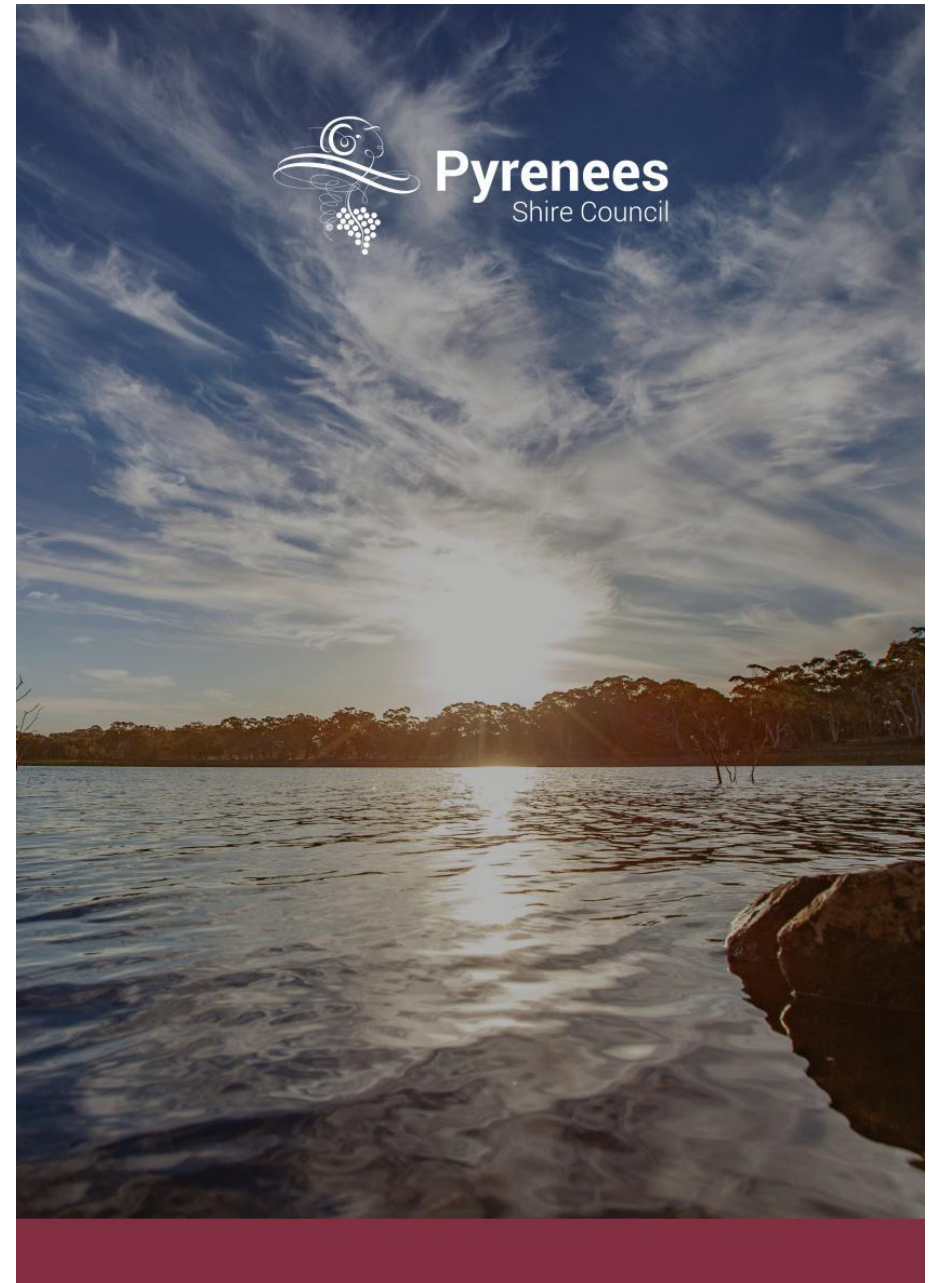


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# **PYRENEES SHIRE COUNCIL PERFORMANCE STATEMENT**

**For the Year ended 30 June 2024**





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## 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:**

In our opinion, the accompanying performance statement of the Pyrenees Shire Council for the year ended 30 June 2024 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.

---

Cr Robert Vance  
**Mayor / Councillor**  
**Dated:**

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Cr  
**Councillor**  
**Dated:**

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Jim Nolan  
**Chief Executive Officer**  
**Dated:**



## Victorian Auditor-General's Office Audit Report

To be inserted





## 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 2024

Service/Indicator/measure	Results					Comments
	2021 Actual	2022 Actual	2023 Actual	2024		
				Target as per budget	Actual	
<b>Aquatic facilities utilisation</b> <i>Utilisation of aquatic facilities</i> [Number of visits to aquatic facilities / Municipal population]	0.99	1.02	1.22	N/A	1.03	Utilisation rates are linked to weather patterns.
<b>Animal management</b> <b>Health and Safety</b> <i>Animal management prosecutions</i> [Number of successful animal management prosecutions/Number of animal management prosecutions] x 100	100%	100%	100%	N/A	100%	
<b>Food safety</b> <b>Health and Safety</b> <i>Critical and major non-compliance outcome notifications</i> [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	100%	100%	100%	N/A	100%	
<b>Governance Satisfaction</b> <i>Satisfaction with community consultation and engagement</i> [Community satisfaction rating out of 100 with the consultation and engagement efforts of Council]	55	51	50	55	52	
<b>Libraries participation</b> <i>Library membership</i> [Percentage of the population that are registered library members] x 100	N/A	N/A	N/A	N/A	16.38%	
<b>Maternal and child health (MCH)</b>	78.46%	94.31%	92.95%	N/A	93.71%	





Service/Indicator/measure	Results					Comments
	2021 Actual	2022 Actual	2023 Actual	2024		
				Target as per budget	Actual	
<b>Participation</b> <i>Participation in the MCH Service</i> [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> <i>Participation in the MCH Service by Aboriginal children</i> [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x 100	100%	100%	100%	N/A	100%	
<b>Roads Condition</b> <i>Sealed local roads below the intervention level</i> [Percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal]	99.13%	99.92%	99.98%	N/A	99.98%	
<b>Statutory Planning Service standard</b> <i>Planning applications decided within the relevant required time</i> [Percentage of planning application decisions made within the relevant required time]	95.31%	91.72%	91.05%	87.00%	91.78%	Percentages in this section were reported incorrectly in previous years due to inaccuracies between separate recording processes and online PPARS data. In 2021 and 2022 the reported percentages were lower than actual, in 2023 the percentage reported was higher. These inaccuracies have been corrected in the 2024 Performance Statement to accurately reflect reported data.
<b>Waste Collection Waste diversion</b> <i>Kerbside collection waste diverted from landfill</i> [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x 100	29.56%	24.30%	37.14%	22.00%	30.41%	The diversion rate dropped from the previous year. It is believed that this is due to the introduction of the Container Deposit Scheme which was introduced in Victoria in November 2023 and is external from Council’s data reporting requirements.  The 2023-24 actual is in part higher than the budget target figure because, when inputting the target, the impacts from the Container Deposit Scheme were expected to be higher. The



Service/Indicator/measure	Results					Comments
	2021 Actual	2022 Actual	2023 Actual	2024		
				Target as per budget	Actual	
						participation in the recycling program by residents also exceeded our expectation when compare with the target set at the start of the financial year.

### Section 3. Financial performance indicators

For the year ended 30 June 2024

Dimension/indicator/measure		Results				Forecasts				Material variations and comments
	2021 Actual	2022 Actual	2023 Actual	2024		2025	2026	2027	2028	
				Target as per budget	Actual					
Efficiency Expenditure level Expenses per property assessment [Total expenses / Number of property assessments]	\$3,961.60	\$3,866.16	\$4,108.71	\$3,750.00	\$4,364.60	\$3,995.87	\$4,123.21	\$4,243.07	\$4,366.94	the actual 2024 indicator result is higher than both the 2024 target, comparative indicator results and the 2025 forecasted result as a result of unbudgeted expenditure on the October 2022 and 2024 Fire events. Significant expenditure was incurred for both these events in 2024. The forecasted indicator results have been amended from the 2024/25 Council budget forecasted indicators results due to discrepancies identified



Dimension/indicator/measure	Results					Forecasts				Material variations and comments
	2021 Actual	2022 Actual	2023 Actual	2024		2025	2026	2027	2028	
				Target as per budget	Actual					
										within the budgeted forecasted indicator result calculations which incorrectly include the carrying value of budgeted asset disposals.
<b>Revenue level</b> <i>Average rate per property assessment</i> [General rates and Municipal charges / Number of property assessments]	\$1,462.54	\$1,506.58	\$1,512.42	N/a	\$1,531.11	\$1,589.68	\$1,625.40	\$1,666.03	\$1,707.62	the forecasted indicator results have been amended from the 2024/25 Council budget forecasted indicators results due to discrepancies identified within the budgeted forecasted indicator result calculations which incorrectly excluded municipal charges. Forecasted indicator results reflect an increase in line with the rate cap over the forecasted period.
<b>Liquidity</b> <b>Working Capital</b> <i>Current assets compared to current liabilities</i> [Current assets / Current liabilities] x 100	179.56%	240.50%	256.64%	104.00%	193.13%	143.38%	142.81%	144.51%	145.93%	Target balances assumed no carryover funds for projects not completed where the actual results included funds for projects that had not been completed. The 2024 actual indicator result is lower than 2022



Dimension/indicator/measure	Results					Forecasts				Material variations and comments
	2021 Actual	2022 Actual	2023 Actual	2024		2025	2026	2027	2028	
				Target as per budget	Actual					
										and 2023 as in prior years federal financial assistance grants were received in advance resulting in increased cash held. No advanced years federal financial assistance grants were received in 2024 resulting in a reduction in cash held. The forecasted indicator results are lower than 2024 due to the forecasted indicator results being based on a higher amount of trade and other payables liability balances as at year end which is a timing difference.
<b>Unrestricted cash</b> Unrestricted cash compared to current liabilities [Unrestricted cash / Current liabilities] x 100	-70.94%	-66.83%	168.04%	N/a	100.68%	95.44%	93.68%	93.54%	93.42%	the 2023 result is higher than 2024 due to the 2023/24 federal financial assistance grants being received in advance in 2023. In addition, Council is carrying expenditure for floods and fire events that has not been reimbursed by the State government, resulting in lower cash



Dimension/indicator/measure	Results					Forecasts				Material variations and comments
	2021 Actual	2022 Actual	2023 Actual	2024		2025	2026	2027	2028	
				Target as per budget	Actual					
										levels.
<b>Obligations</b> <b>Loans and borrowings</b> <i>Loans and borrowings compared to rates</i> [Interest bearing loans and borrowings / Rates revenue] x 100	0.00%	0.00%	4.40%	N/a	10.74%	17.73%	14.73%	11.75%	9.54%	Council borrowed funds for Caravan Park redevelopment and strategic land purchases. As Council has a low loan base, any increase results in a significant increase. The 2025 forecasted balance reflects a further increase in borrowings to fund regional workers accommodation works with no further borrowings from 2026 onwards.
<b>Loans and borrowings</b> <i>Repayments compared to rates</i> [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x 100	0.00%	0.00%	0.87%	N/a	1.13%	2.28%	3.32%	3.23%	2.40%	Council borrowed funds for Caravan Park redevelopment and strategic land purchases in 2024 resulting in increased repayments of borrowings. This has also resulted in increased forecasted repayments of these borrowings in future years. As Council has a low loan base, any increase results in a significant increase.
<b>Indebtedness</b>	1.16%	0.87%	4.18%	N/a	9.11%	15.29%	12.50%	10.36%	8.57%	Council borrowed funds



Dimension/indicator/measure	Results					Forecasts				Material variations and comments
	2021 Actual	2022 Actual	2023 Actual	2024		2025	2026	2027	2028	
				Target as per budget	Actual					
Non-current liabilities compared to own source revenue [Non-current liabilities / Own source revenue] x 100										for Caravan Park redevelopment and strategic land purchases in 2024 resulting in an increased 2024 indicator result. As Council has a low loan base, any increase results in a significant increase. The 2025 forecasted balance reflects a further increase in borrowings to fund regional works accommodation works with no further borrowings from 2026 onwards. Forecasted results for 2026-2028 reflect a decrease in line with loan repayments.
Asset renewal and upgrade Asset renewal and upgrade compared to depreciation [Asset renewal and upgrade expense / Asset depreciation] x 100	109.94%	110.58%	116.06%	109.00%	100.73%	66.29%	66.29%	66.31%	66.31%	Council received grants which increased the spending on asset renewal and upgrade in both the prior periods and 2024. Future budgets do not allow for such grants, all future expenditure is based on Council funds only.
Operating position Adjusted underlying result Adjusted underlying surplus	1.45%	4.22%	6.16%	N/a	-38.96%	-2.33%	6.30%	-2.67%	-2.81%	Federal financial assistance grants were received in advance in



Dimension/indicator/measure		Results				Forecasts				Material variations and comments
	2021 Actual	2022 Actual	2023 Actual	2024		2025	2026	2027	2028	
				Target as per budget	Actual					
(or deficit) [Adjusted underlying surplus (deficit) / Adjusted underlying revenue] x 100										2022/23 and with minimal federal financial assistance grants received in 2023/24 and substantial expenditure was incurred on the flood and fire events in 2023/24. This has resulted in the 2024 result being much lower than both prior year and forecasted indicator results. In 2026 additional recurrent grants for recurrent capital costs is expected.
Stability Rates concentration Rates compared to adjusted underlying revenue [Rate revenue / Adjusted underlying revenue] x 100	46.57%	50.63%	47.19%	44.00%	67.88%	56.88%	51.99%	57.01%	57.13%	The 2024 indicator result is higher than both prior year results and forecasted results due to a reduced 2024 adjusted underlying revenue balance, as a result of the timing of federal financial assistance grants as detailed above.
Rates effort Rates compared to Property values [Rate revenue / Capital Improved Value of rateable properties in the municipality] x 100	0.41%	0.40%	0.28%	N/a	0.25%	0.25%	0.26%	0.26%	0.26%	Property values in 23-24 were significantly valued higher, however rate capping minimised the increase in the rate revenue. The effect of the rate capping is that



Dimension/indicator/measure		Results				Forecasts				Material variations and comments
	2021 Actual	2022 Actual	2023 Actual	2024		2025	2026	2027	2028	
				Target as per budget	Actual					
										revenue does not increase at the same rate as property values.

## Section 4. Sustainable capacity indicators

For the year ended 30 June 2024

Indicator/measure	Results				Material variations
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	
<b>Population</b> <i>Expenses per head of municipal population</i> <i>[Total expenses / Municipal population]</i>	\$3,191.30	\$3,085.02	\$3,332.11	\$3,531.60	
<i>Infrastructure per head of municipal population</i> <i>[Value of infrastructure / Municipal population]</i>	\$31,352.35	\$31,852.27	\$35,540.61	\$35,120.09	
<i>Population density per length of road</i> <i>[Municipal population / kilometres of local roads]</i>	3.72	3.88	3.79	3.88	
<b>Own-source revenue</b> <i>Own-source revenue per head of municipal population</i> <i>[Own-source revenue / Municipal population]</i>	\$1,695.04	\$1,817.37	\$1,925.44	\$1,959.33	
<b>Recurrent grants</b>	\$1,205.16	\$1,242.19	\$1,470.77	\$326.74	Non receipt of the financial assistance grants and the removal of the





<i>Recurrent grants per head of municipal population</i> <i>[Recurrent grants / Municipal population]</i>					home care service significantly reduced the recurrent grants received by Council in 23-24.
<b>Disadvantage</b> <i>Relative socio-economic disadvantage</i> <i>[Index of Relative Socio-economic Disadvantage by decile]</i>	3.00	3.00	3.00	3.00	
<b>Workforce turnover</b> <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>	12.4%	31.02%	15.9%	22.9%	24 staff resigned during the year, of which 14 were associated with ending of the home-care service and retirements.

## 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 2024-2025 to 2027-2028 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: <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



Key term	Definition
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
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 over approximately 1.5% per year has been seen over recent years, focusing on those areas in proximity to growth seen in nearby regional centres.



Extensive capital works were undertaken to improve infrastructure including road reconstruction across the shire, bridge construction in Mena Park, \$700,000 in resealing of sealed roads, \$600,000 of unsealed roads' resheeting, and extensive drainage / stormwater works in township areas. Beaufort Goldfields Recreation Reserve received an upgrade to its power supply and the installation of new sports field lighting. The Havelock Street toilets in Beaufort received a total refurbishment.

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.

The COVID-19 global pandemic continued to impact to a lesser capacity in 2023-2024, with some staff regularly contracting the virus. Some evidence has also been seen of the longer-term impacts of long-Covid, which has unexpected and different symptoms for different members of staff.

The impact of global financial pressures continued in 2023-2024, with cost increases continuing including the implementation of a new Enterprise Bargaining Agreement, increases in mandatory employee superannuation payments and, in late 2023, the largest inflation rate seen in many years. Inflationary pressures, not supported by equivalent or comparative rises in the annual Rate Cap, continue to place extreme pressure on the financial sustainability of small rural councils.

**Pyrenees Shire Council  
Financial Report**

**Pyrenees Shire Council**

**ANNUAL FINANCIAL REPORT**

**For the year ended 30 June 2024**

# Pyrenees Shire Council Financial Report

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**Financial Report**

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

**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 : 26 September 2024**  
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 2024 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 Damian Ferrari*  
**Councillor**  
**Date 26 September 2024**  
Beaufort Shire Offices

*Cr Ron Eason*  
**Councillor**  
**Date 26 September 2024**  
Beaufort Shire Offices

*Jim Nolan*  
**Chief Executive Officer**  
**Date 26 September 2024**  
Beaufort Shire Offices



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

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**Financial Report**

**Comprehensive Income Statement**  
**For the Year Ended 30 June 2024**

	Note	2024 \$'000	2023 \$'000
<b>Income / Revenue</b>			
Rates and charges	3.1	13,433	12,809
Statutory fees and fines	3.2	273	264
User fees	3.3	695	917
Grants - operating	3.4	2,608	10,901
Grants - capital	3.4	5,881	4,857
Contributions - monetary	3.5	205	158
Net gain on disposal of property, infrastructure, plant and equipment	3.6	47	6
Other income	3.7	784	724
<b>Total income / revenue</b>		<b>23,926</b>	<b>30,636</b>
<b>Expenses</b>			
Employee costs	4.1	9,741	9,713
Materials and services	4.2	10,853	9,438
Depreciation	4.3	6,551	6,016
Depreciation - right of use assets	4.4	10	13
Allowances for impairment losses	4.5	11	6
Borrowing costs	4.6	31	25
Finance costs - leases	4.7	3	1
Other expenses	4.8	297	263
<b>Total expenses</b>		<b>27,497</b>	<b>25,475</b>
<b>Surplus/(Deficit) for the year</b>		<b>(3,571)</b>	<b>5,161</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	-	22,674
<b>Total other comprehensive income</b>		<b>-</b>	<b>22,674</b>
<b>Total comprehensive result</b>		<b>(3,571)</b>	<b>27,835</b>

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

**Pyrenees Shire Council  
Financial Report**

**Balance Sheet  
As at 30 June 2024**

	<b>Note</b>	<b>2024 \$'000</b>	<b>2023 \$'000</b>
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	5.1 (a)	9,202	19,293
Trade and other receivables	5.1 (b)	2,421	1,838
Inventories	5.2 (a)	14	14
Prepayments	5.2 (b)	207	59
Other assets	5.2 (b)	43	100
<b>Total current assets</b>		<b>11,887</b>	<b>21,304</b>
<b>Non-current assets</b>			
Trade and other receivables	5.1 (b)	8	14
Property, infrastructure, plant and equipment	6.1	286,833	282,391
Right-of-use assets		38	2
<b>Total non-current assets</b>		<b>286,879</b>	<b>282,407</b>
<b>Total assets</b>		<b>298,766</b>	<b>303,711</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	5.3 (a)	2,436	2,783
Trust funds and deposits	5.3 (b)	319	259
Contract and other liabilities	5.3 (c)	852	2,814
Provisions	5.4	2,329	2,321
Interest-bearing liabilities	5.5	208	121
Lease liabilities		11	3
<b>Total current liabilities</b>		<b>6,155</b>	<b>8,301</b>
<b>Non-current liabilities</b>			
Provisions	5.4	123	173
Interest-bearing liabilities	5.5	1,235	443
Lease liabilities		30	-
<b>Total non-current liabilities</b>		<b>1,388</b>	<b>616</b>
<b>Total liabilities</b>		<b>7,543</b>	<b>8,917</b>
<b>Net assets</b>		<b>291,223</b>	<b>294,794</b>
<b>Equity</b>			
Accumulated surplus		99,946	103,517
Reserves	9.1	191,277	191,277
<b>Total Equity</b>		<b>291,223</b>	<b>294,794</b>

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

**Pyrenees Shire Council**  
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**Statement of Changes in Equity**  
**For the Year Ended 30 June 2024**

	Note	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
Surplus/(Deficit) for the year		(3,571)	(3,571)	-	-
Net asset revaluation gain/(loss)	9.1	-	-	-	-
Transfers from (to) other reserves	9.1	-	-	-	-
<b>Balance at end of the financial year</b>		<b>291,223</b>	<b>99,946</b>	<b>191,268</b>	<b>9</b>
		Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2023</b>					
Balance at beginning of the financial year		266,960	98,356	168,595	9
Surplus for the year		5,161	5,161	-	-
Net asset revaluation gain/(loss)	9.1	22,674	-	22,674	-
Transfers from (to) other reserves	9.1	(1)	-	(1)	-
<b>Balance at end of the financial year</b>		<b>294,794</b>	<b>103,517</b>	<b>191,268</b>	<b>9</b>

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

**Pyrenees Shire Council**  
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**Statement of Cash Flows**  
**For the Year Ended 30 June 2024**

		<b>2024</b>	<b>2023</b>
		<b>Inflows/ (Outflows)</b>	<b>Inflows/ (Outflows)</b>
	<b>Note</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Cash flows from operating activities</b>			
Rates and charges		13,220	12,263
Statutory fees and fines		273	264
User fees		390	824
Grants - operating		1,694	11,158
Grants - capital		4,833	4,857
Contributions - monetary		205	158
Interest received		411	275
Other receipts		377	494
Net GST refund/(payment)		1,214	1,033
Employee costs		(9,783)	(9,719)
Materials and services		(12,620)	(9,875)
Net Trust funds and deposits received/(repaid)		60	71
Other payments		(327)	(289)
<b>Net cash provided by/(used in) operating activities</b>	<b>9.2</b>	<b>(53)</b>	<b>11,513</b>
<b>Cash flows from investing activities</b>			
Payments for property, infrastructure, plant and equipment	<b>6.1</b>	(10,950)	(8,544)
Proceeds from sale of property, infrastructure, plant and equipment		74	40
<b>Net cash provided by/(used in) investing activities</b>		<b>(10,876)</b>	<b>(8,504)</b>
<b>Cash flows from financing activities</b>			
Finance costs		(31)	(25)
Proceeds from borrowings		1,000	650
Repayment of borrowings		(121)	(86)
Interest paid - lease liability		(3)	(1)
Repayment of lease liabilities		(7)	(15)
<b>Net cash provided by/(used in) financing activities</b>		<b>838</b>	<b>523</b>
Net increase (decrease) in cash and cash equivalents		(10,091)	3,532
Cash and cash equivalents at the beginning of the financial year		19,293	15,761
<b>Cash and cash equivalents at the end of the financial year</b>		<b>9,202</b>	<b>19,293</b>
Financing arrangements	<b>5.6</b>		

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

**Pyrenees Shire Council  
Financial Report**

**Statement of Capital Works  
For the Year Ended 30 June 2024**

	Note	2024 \$'000	2023 \$'000
<b>Property</b>			
Land		705	24
Land Improvemets		95	-
<b>Total land</b>		<b>800</b>	<b>24</b>
Buildings		502	543
<b>Total buildings</b>		<b>502</b>	<b>543</b>
<b>Total property</b>		<b>1,302</b>	<b>567</b>
<b>Plant and equipment</b>			
Plant, machinery and equipment		816	387
Fixtures, fittings and furniture		3	9
Computers and telecommunications		118	175
Library books		56	17
<b>Total plant and equipment</b>		<b>993</b>	<b>588</b>
<b>Infrastructure</b>			
Roads		5,603	2,657
Bridges		552	2,276
Footpaths and cycleways		533	515
Drainage		837	652
Other infrastructure		1,200	1,360
<b>Total infrastructure</b>		<b>8,725</b>	<b>7,460</b>
<b>Total capital works expenditure</b>		<b>11,020</b>	<b>8,615</b>
<b>Represented by:</b>			
New asset expenditure		4,242	1,633
Asset renewal expenditure		6,129	5,550
Asset expansion expenditure		179	-
Asset upgrade expenditure		470	1,432
<b>Total capital works expenditure</b>		<b>11,020</b>	<b>8,615</b>

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

## Pyrenees Shire Council Financial Report

### 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  
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- 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)
- the determination, in accordance with AASB 16 Leases of the lease term, the estimation of the discount rate when not implicit in the lease and whether an arrangement is in substance short-term or low value (refer to Note 5.8)
- 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.

**Rounding**

Amounts in the Financial Report have been rounded to the nearest thousand dollars unless otherwise stated. Some figures in the financial statement may not equate due to rounding.

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

## 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 2024 \$'000	Actual 2024 \$'000	Variance \$'000	Variance %	Ref
<b>Income / Revenue</b>					
Rates and charges	13,662	13,433	(229)	-2%	
Statutory fees and fines	261	273	12	5%	
User fees	568	695	127	22%	
Grants - operating	6,901	2,608	(4,293)	-62%	1
Grants - capital	2,795	5,881	3,086	110%	2
Contributions - monetary	-	205	205	100%	
Net gain on disposal of property, infrastructure, plant and equipment	-	47	47	100%	
Other income	602	784	182	30%	
<b>Total income / revenue</b>	<b>24,789</b>	<b>23,926</b>	<b>(863)</b>	<b>-3%</b>	
<b>Expenses</b>					
Employee costs	9,445	9,741	(296)	-3%	
Materials and services	8,083	10,853	(2,770)	-34%	3
Depreciation	5,907	6,551	(644)	-11%	4
Depreciation - right of use assets	13	10	3	23%	
Allowances for impairment losses	20	11	9	45%	
Borrowing costs	32	31	1	3%	
Finance costs - leases	7	3	4	57%	
Other expenses	332	297	35	11%	
<b>Total expenses</b>	<b>23,839</b>	<b>27,497</b>	<b>(3,658)</b>	<b>-15%</b>	
<b>Surplus/(Deficit) for the year</b>	<b>950</b>	<b>(3,571)</b>	<b>(4,521)</b>	<b>-476%</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.

The change in the timing for the issuing of these grants effectively resulted in no funds being recorded during the 2023/24 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 projects
- October 2022 Flood grants.
- Lexton Community Hall
- Bridge 139 grants

**3 Materials and services**

The excess expenditure related to the following unbudgeted projects:

- October 2022 flood
- February 2024 Fire

**4 Depreciation**

Depreciation levels have increased due to the revaluation of assets in the 2022/23 financial year which occurred after the 2023/24 budget was formulated, thus there has been a delay in updating the budget figures.

**Pyrenees Shire Council  
Financial Report**

**Note 2.1.2 Capital Works**

	Budget 2024 \$'000	Actual 2024 \$'000	Variance \$'000	Variance %	Ref
<b>Property</b>					
Land	-	705	705	100%	1
Land Improvemets	-	95	95	100%	
<b>Total land</b>	<b>-</b>	<b>800</b>	<b>800</b>	<b>100%</b>	
Buildings	1,185	502	(683)	-58%	2
<b>Total buildings</b>	<b>1,185</b>	<b>502</b>	<b>(683)</b>	<b>-58%</b>	
<b>Total property</b>	<b>1,185</b>	<b>1,302</b>	<b>117</b>	<b>10%</b>	
<b>Plant and equipment</b>					
Plant, machinery and equipment	745	816	71	10%	
Fixtures, fittings and furniture	20	3	(17)	-85%	
Computers and telecommunications	305	118	(187)	-61%	
Library books	25	56	31	124%	
<b>Total plant and equipment</b>	<b>1,095</b>	<b>993</b>	<b>(102)</b>	<b>-9%</b>	
<b>Infrastructure</b>					
Roads	2,922	5,603	2,681	92%	3
Bridges	410	552	142	35%	
Footpaths and cycleways	29	533	504	1738%	4
Drainage	194	837	643	331%	5
Other infrastructure	2,030	1,200	(830)	-76%	6
<b>Total infrastructure</b>	<b>5,585</b>	<b>8,725</b>	<b>3,140</b>	<b>56%</b>	
<b>Total capital works expenditure</b>	<b>7,865</b>	<b>11,020</b>	<b>3,155</b>	<b>40%</b>	
<b>Represented by:</b>					
New asset expenditure	1,440	4,242	2,802	195%	
Asset renewal expenditure	4,030	6,129	2,099	52%	
Asset expansion expenditure	-	179	179	100%	
Asset upgrade expenditure	2,395	470	(1,925)	-80%	
<b>Total capital works expenditure</b>	<b>7,865</b>	<b>11,020</b>	<b>3,155</b>	<b>40%</b>	

**Pyrenees Shire Council  
Financial Report****(i) Explanation of material variations**

A significant portion of the material variations within capital works is a result of funds carried forward from 2022-23 to the 2023-24 financial year to complete projects that had not been completed in the 2022-23 financial year

**1 Land**

During the 2023/24 financial year Council had the opportunity to purchase strategic parcels of land for the future benefit of the municipality.

**2 Buildings**

Council had budgeted to complete the redevelopment of buildings in the Beaufort Caravan Park, this project has been delayed until the 2024/25 financial year.

**3 Roads**

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

**4 Footpaths and cycleways**

Works carried over from 2022/23 and works relating to the LRCIP program account for the variation of expenditure to the adopted budget.

**5 Drainage**

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

**6 Other infrastructure**

The under expenditure is due to the delay in the commencement of the Beaufort Caravan Park redevelopment.

**Pyrenees Shire Council  
Financial Report****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>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	298,766
<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>298,766</b>

	Income / Revenue	Expenses	Surplus / (Deficit)	Grants included in income / revenue	Total assets
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>2023</b>					
People and Organisation Development	3,210	3,303	(93)	2,886	-
Place	627	2,767	(2,140)	341	-
Environment	2,523	2,396	127	152	-
Economy	13,593	10,993	2,600	12,379	303,711
<b>Unattributed</b>					
Net Asset Sales	6	-	6	-	-
Rates Revenue	10,677	-	10,677	-	-
Depreciation	-	6,016	(6,016)	-	-
	<b>30,636</b>	<b>25,475</b>	<b>5,161</b>	<b>15,758</b>	<b>303,711</b>

**Pyrenees Shire Council  
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**Note 3 Funding for the delivery of services**

**3.1 Rates and Charges**

2024	2023
\$'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 2023/24 was \$5.357 million (2022/23 \$4,506 million).

General rates	9,632	9,363
Supplementary rates and rate adjustments	14	14
Waste management charge	2,473	2,132
Interest on rates and charges	26	95
Revenue in lieu of rates	1,288	1,205
<b>Total rates and charges</b>	<b>13,433</b>	<b>12,809</b>

The date of the latest general revaluation of land for rating purposes within the municipal district was 1 January 2023, and the valuation will be first applied in the rating year commencing 1 July 2023.

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	38	31
Fines	73	54
Town planning fees	141	161
Land information certificates	21	18
<b>Total statutory fees and fines</b>	<b>273</b>	<b>264</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.



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	<b>2024 \$'000</b>	<b>2023 \$'000</b>
<b>3.3 User fees</b>		
Caravan park charges	317	260
Home care charges	-	225
Building charges	47	51
Animal registration charges	135	139
Rental and function charges	39	35
Delivered meals charges	-	30
Goldfields Recreation Reserve venue hire charges	-	19
Waste disposal charges	6	2
Resource and information centre charges	48	43
Community transport charges	7	6
Environmental Health	26	29
Road opening permits	8	14
Other charges	62	64
<b>Total user fees</b>	<b>695</b>	<b>917</b>
<b>User fees by timing of revenue recognition</b>		
User fees recognised over time	174	174
User fees recognised at a point in time	521	743
<b>Total user fees</b>	<b>695</b>	<b>917</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	3,731	12,542
State Government funded grants	4,758	3,216
<b>Total grants received</b>	<b>8,489</b>	<b>15,758</b>

**(a) Operating Grants**

***Recurrent - Commonwealth Government***

Financial Assistance Grants	301	8,523
General home care	-	582

***Recurrent - State Government***

Aged Care Services	71	179
Libraries	-	123
Family & Childrens Services	399	287
Other	30	183
<b>Total recurrent operating grants</b>	<b>801</b>	<b>9,877</b>

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	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b><i>Non-recurrent - State Government</i></b>		
Fire Event February 2024	1,000	-
Rural Roads	-	57
Elder Abuse Prevention Strategy	-	55
Rapid Antigen Test Program	-	90
Early years Workforce Development	-	30
Community Recovery Officer	179	36
Community Recovery Hub	275	-
Beaufort Linear Masterplan	85	-
Onsite Domestic Wastewater Management Plan	20	-
Digital Planning Statutory Administration Improvement	41	-
TAC - Pyrenees Shire Road Safety	30	-
Economy Household Education Fund	19	-
Jobs Victoria Fund	-	4
Youth Engagement Project	45	47
Emergency Planning Process	-	120
Business Concierge & Hospitality Program	-	41
Transition Plan Development	13	77
Roadside Weeds & Pest Management	62	61
Pyrenees SC Statutory Planning Assistance	19	-
Avoca Digital Hub	-	29
Community Activation & Social Isolation	-	56
Southern Wimmera and Northeast Pyrenees Water Supply Feasibility Study	-	300
Covid-19 Emergency Support	-	15
Digital Literacy for Seniors	13	-
Premier Reading Challenge	6	6
<b>Total non-recurrent operating grants</b>	<b>1,807</b>	<b>1,024</b>
<b>Total operating grants</b>	<b>2,608</b>	<b>10,901</b>

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	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>(b) Capital Grants</b>		
<b><i>Recurrent - Commonwealth Government</i></b>		
Roads to recovery	1,743	1,367
<b>Total recurrent capital grants</b>	<b>1,743</b>	<b>1,367</b>
<b><i>Non-recurrent - Commonwealth Government</i></b>		
Local Roads and Community Infrastructure Program	992	1,829
Agrilinks - Bridge 110 on the Moonambel Warrenmang Road	74	-
BRP - Bridge 139 Raglan Elmhurst Rd	302	-
Bridge 32 - Carngham Streatham road	-	241
Lexton Community Facility Federal Grant	319	-
<b><i>Non-recurrent - State Government</i></b>		
Lexton Community Facility	50	30
Pyrenees Mobile Library Bus Project State Grant3	30	-
Light up Goldfields Recreation Reserve	225	-
Flood Event October 2022	2,076	1,298
Beaufort New Practice Nets & Storage Shed	70	-
COVID Outdoor Eating & Dining Project	-	92
<b>Total non-recurrent capital grants</b>	<b>4,138</b>	<b>3,490</b>
<b>Total capital grants</b>	<b>5,881</b>	<b>4,857</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 generally recognised progressively as the capital project is completed. The following table provides a summary of the accounting framework under which grants are recognised.

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	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Income recognised under AASB 1058 <i>Income for Not-for-Profit Entities</i></b>		
General Purpose	301	8,523
Specific purpose grants to acquire non-financial assets	5,881	4,857
Other specific purpose grants	1,527	270
<b>Revenue recognised under AASB 15 Revenue from Contracts with Customers</b>		
Specific purpose grants	780	2,108
	<b>8,489</b>	<b>15,758</b>

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

***Operating***

Balance at start of year	1,236	753
Received during the financial year and remained unspent at balance date	351	927
Received in prior years and spent during the financial year	(1,184)	(444)
Balance at year end	<b>403</b>	<b>1,236</b>

***Capital***

Balance at start of year	1,578	1,804
Received during the financial year and remained unspent at balance date	349	868
Received in prior years and spent during the financial year	(1,478)	(1,094)
Balance at year end	<b>449</b>	<b>1,578</b>

Unspent grants are determined and disclosed on a cash basis.

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<b>3.5 Contributions - monetary</b>	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Monetary	205	158
<b>Total contributions</b>	<b>205</b>	<b>158</b>

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

### 3.6 Net gain on disposal of property, infrastructure, plant and equipment

Proceeds of sale	74	36
Written down value of assets disposed	(27)	(30)
<b>Total net gain/(loss) on disposal of property, infrastructure, plant and equipment</b>	<b>47</b>	<b>6</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	440	298
Reimbursement - Workcover wages	98	71
Reimbursement - State Revenue Office	47	57
Private Works	2	121
Insurance Recovery	-	159
Other	197	18
<b>Total other income</b>	<b>784</b>	<b>724</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.

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**Note 4 The cost of delivering services**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>4.1 (a) Employee costs</b>		
Wages and salaries	8,588	8,669
WorkCover	180	144
Superannuation	966	899
Fringe benefits tax	7	1
<b>Total employee costs</b>	<b>9,741</b>	<b>9,713</b>
<b>(b) Superannuation</b>		
Council made contributions to the following funds:		
<b>Defined benefit fund</b>		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	88	88
	<b>88</b>	<b>88</b>
Employer contributions payable at reporting date.	-	-
<b>Accumulation funds</b>		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	584	517
Employer contributions - other funds	294	294
	<b>878</b>	<b>811</b>
Employer contributions payable at reporting date.	33	18

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

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<b>4.2 Materials and services</b>	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Contractors	5,398	4,074
Consumables	1,773	2,013
Contracted Service Delivery	1,445	1,239
Insurance	496	444
Electricity and water	205	174
Plant expenses	239	396
Information technology	389	339
Telecommunications	190	146
Subscriptions and memberships	150	112
Advertising	109	111
Legal fees	89	(12)
Stationery, postage, photocopying and printing	70	64
Conferences and training	141	130
Contributions and donations	126	138
Valuations	6	57
Fire services levy	27	13
<b>Total materials and services</b>	<b>10,853</b>	<b>9,438</b>

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

### 4.3 Depreciation

Property	1,092	1,008
Plant and equipment	896	813
Infrastructure	4,563	4,195
<b>Total depreciation</b>	<b>6,551</b>	<b>6,016</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	10	13
<b>Total Depreciation - Right of use assets</b>	<b>10</b>	<b>13</b>

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**4.5 Allowance for impairment losses**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
General Debtors	11	6
<b>Total allowance for impairment losses</b>	<b>11</b>	<b>6</b>

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

Balance at the beginning of the year	(22)	(22)
New allowances recognised during the year	(10)	-
Balance at end of year	<b>(32)</b>	<b>(22)</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	31	25
<b>Total borrowing costs</b>	<b>31</b>	<b>25</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	1
<b>Total finance costs</b>	<b>3</b>	<b>1</b>

**4.8 Other expenses**

Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	51	42
Auditors' remuneration - Internal Audit	57	46
Councillors' allowances	171	166
Internal audit committee	9	4
Short term leases	9	5
<b>Total other expenses</b>	<b>297</b>	<b>263</b>



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**Note 5 Investing in and financing our operations**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>5.1 Financial assets</b>		
<b>(a) Cash and cash equivalents</b>		
Cash on hand	1	1
Cash at bank	9,201	19,292
Term deposits	-	-
<b>Total cash and cash equivalents</b>	<b>9,202</b>	<b>19,293</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	1,102	882
Special rate assessment	5	6
GST receivable	198	194

*Non statutory receivables*

Other debtors	1,148	778
Provision for doubtful debts - other debtors	(32)	(22)

Total current trade and other receivables

<b>2,421</b>	<b>1,838</b>
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**Non-current**

*Statutory receivables*

Special rate scheme	8	14
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Total non-current trade and other receivables	<b>8</b>	<b>14</b>
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**Total trade and other receivables**

<b>2,429</b>	<b>1,852</b>
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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.

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### (c) Ageing of Receivables

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

	2024 \$'000	2023 \$'000
Current (not yet due)	428	284
Past due by up to 30 days	10	15
Past due between 31 and 180 days	274	420
Past due between 181 and 365 days	12	1
Past due by more than 1 year	424	58
<b>Total trade and other receivables</b>	<b>1,148</b>	<b>778</b>

## 5.2 Non-financial assets

### (a) Inventories

Inventories held for distribution	14	14
<b>Total inventories</b>	<b>14</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	207	59
Contract assets	43	100
<b>Total other assets</b>	<b>250</b>	<b>159</b>

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<b>5.3 Payables, trust funds and deposits and contract and other liabilities</b>	<b>2024</b>	<b>2023</b>
<b>(a) Trade and other payables</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
<i>Non-statutory payables</i>		
Trade payables	2,151	2,258
Accrued expenses	285	525
<b>Total current trade and other payables</b>	<b>2,436</b>	<b>2,783</b>
<b>(b) Trust funds and deposits</b>		
<b>Current</b>		
Refundable deposits	109	140
Fire services levy	(1)	-
Retention amounts	211	119
<b>Total current trust funds and deposits</b>	<b>319</b>	<b>259</b>
<b>(c) Contract and other liabilities</b>		
<b>Contract liabilities</b>		
<b>Current</b>		
Grants received in advance - operating	403	1,236
<b>Total contract liabilities</b>	<b>403</b>	<b>1,236</b>
<b>Other liabilities</b>		
<b>Current</b>		
Deferred capital grants	449	1,578
<b>Total other liabilities</b>	<b>449</b>	<b>1,578</b>
<b>Total contract and other liabilities</b>	<b>852</b>	<b>2,814</b>

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### *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>2024 \$'000</b>
CHSP Services	2
Pyrenees Bushfire Resilience Project	150
Implementation of 3 yr old preschool	32
Community Recovery Officer	40
Kindergarten Infrastructure and Service Plan	42
Pyrenees SC Statutory Planning Assistance	27
Avoca Flood Mitigation Investigation	60
Pyrenees Municipal Bushfire Hazard Assessment	50
	<b>403</b>

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

### *Other liabilities*

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

<b>Funding Body</b>	<b>Details</b>	<b>\$'000</b>
Victorian Government Regional Infrastructure Fund	Beaufort Caravan Park	150
Department of Infrastructure, Transport, Regional Development, Commonwealth and the Arts	LRCIP Local Roads and Community Infrastructure Program Phase 4	299
		<b>449</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.

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<b>5.4 Provisions</b>	<b>2024 \$'000</b>	<b>2023 \$'000</b>
Balance at beginning of the financial year	2,494	2,500
Additional provisions	1,391	996
Amounts used	(1,183)	(956)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	(250)	(46)
Balance at the end of the financial year	<b>2,452</b>	<b>2,494</b>
Provisions - current	<b>2,329</b>	<b>2,321</b>
Provisions - non-current	<b>123</b>	<b>173</b>

### (a) Employee provisions

#### Current provisions expected to be wholly settled within 12 months

Annual leave	556	541
Long service leave	215	146
	<b>771</b>	<b>687</b>

#### Current provisions expected to be wholly settled after 12 months

Annual leave	108	121
Long service leave	1,450	1,513
	<b>1,558</b>	<b>1,634</b>
Total current employee provisions	<b>2,329</b>	<b>2,321</b>

#### Non-current

Long service leave	123	173
Total non-current employee provisions	<b>123</b>	<b>173</b>
Aggregate carrying amount of employee provisions:		
Current	2,329	2,321
Non-current	123	173
Total aggregate carrying amount of employee provisions	<b>2,452</b>	<b>2,494</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.

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

*Long service leave*

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

Key assumptions:

- discount rate	4.450%	4.350%
- index rate	4.380%	4.063%

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<b>5.5 Interest-bearing liabilities</b>	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
Treasury Corporation of Victoria borrowings - secured	79	-
Other borrowings - secured	129	121
<b>Total current interest-bearing liabilities</b>	<b>208</b>	<b>121</b>
<b>Non-current</b>		
Treasury Corporation of Victoria borrowings - secured	921	-
Other borrowings - secured	314	443
<b>Total non-current interest-bearing liabilities</b>	<b>1,235</b>	<b>443</b>
<b>Total</b>	<b>1,443</b>	<b>564</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	208	121
Later than one year and not later than five years	683	443
Later than five years	552	-
	<b>1,443</b>	<b>564</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.

<b>5.6 Financing arrangements</b>	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
The Council has the following funding arrangements in place as at 30 June 2023		
Credit card facilities	75	75
Loans	1,443	564
<b>Total facilities</b>	<b>1,518</b>	<b>639</b>
Used facilities	1,455	564
Unused facilities	<b>63</b>	<b>75</b>

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**5.7 Commitments**

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

**(a) Commitments for expenditure**

	Not later than 1 year	Later than 1 year and not later than 2 years	Later than 2 years and not later than 5 years	Later than 5 years	Total
	\$'000	\$'000	\$'000	\$'000	\$'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>



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	Not later than 1 year	Later than 1 year and not later than 2 years	Later than 2 years and not later than 5 years	Later than 5 years	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>2024</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>

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	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>2023</b>					
<b>Operating</b>					
Waste services	1,141	1,175	1,210	-	3,526
Beaufort Water Monitoring	10	-	-	-	10
Mobile Waste bins	26	27	84	-	137
Transfer station management	499	516	1,660	-	2,675
Cleaning services	96	-	-	-	96
Internal audit	33	25	25	-	83
Swimming Pools	352	-	-	-	352
Municipal building surveyor	98	-	-	-	98
Environmental health	199	-	-	-	199
Beaufort Linear Master Plan	77	-	-	-	77
<b>Total</b>	<b>2,531</b>	<b>1,743</b>	<b>2,979</b>	<b>-</b>	<b>7,253</b>
<b>Capital</b>					
Roads	850	850	1,700	-	3,400
Bridges	80	-	-	-	80
Concrete service Area	16	-	-	-	16
Beaufort Lake Shelter	126	-	-	-	126
<b>Total</b>	<b>1,072</b>	<b>850</b>	<b>1,700</b>	<b>-</b>	<b>3,622</b>

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**(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:

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Not later than one year	3	3
	<hr/>	<hr/>
	3	3

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## Note 6 Assets we manage

### 6.1 Property, infrastructure, plant and equipment

#### Summary of property, infrastructure, plant and equipment

	Carrying amount 30 June 2023 \$'000	Additions \$'000	Revaluation \$'000	Impairment \$'000	Depreciation \$'000	Disposal \$'000	Write-off \$'000	Transfers \$'000	Carrying amount 30 June 2024 \$'000
Infrastructure	217,404	8,102	-	-	(4,563)	-	-	1,938	222,881
Plant and equipment	5,008	993	-	-	(896)	(27)	-	1	5,079
Property	56,691	1,161	-	-	(1,092)	-	-	345	57,105
Work in progress	3,288	764	-	-	-	-	-	(2,284)	1,768
	<b>282,391</b>	<b>11,020</b>	<b>-</b>	<b>-</b>	<b>(6,551)</b>	<b>(27)</b>	<b>-</b>	<b>-</b>	<b>286,833</b>

#### Summary of Work in Progress

	Opening WIP \$'000	Additions \$'000	Write-off \$'000	Transfers \$'000	Closing WIP \$'000
Infrastructure	2,919	623	-	(1,938)	1,604
Plant and equipment	1	-	-	(1)	-
Property	368	141	-	(345)	164
Total	<b>3,288</b>	<b>764</b>	<b>-</b>	<b>(2,284)</b>	<b>1,768</b>

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**(a) Property**

	Land - specialised	Land improvements	Total Land & Land Improvements	Buildings - specialised	Work In Progress	Total Property
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
At fair value 1 July 2023	12,683	3,588	16,271	40,420	368	57,059
Accumulated depreciation at 1 July 2023	-	-	-	-	-	-
	12,683	3,588	16,271	40,420	368	57,059
<b>Movements in fair value</b>						
Additions	705	-	705	456	141	1,302
Revaluation	-	-	-	-	-	-
Transfers	-	-	-	345	(345)	-
	705	-	705	801	(204)	1,302
<b>Movements in accumulated depreciation</b>						
Depreciation and amortisation	-	(209)	(209)	(883)	-	(1,092)
Revaluation increments/decrements	-	-	-	-	-	-
	-	(209)	(209)	(883)	-	(1,092)
At fair value 30 June 2024	13,388	3,588	16,976	41,221	164	58,361
Accumulated depreciation at 30 June 2024	-	(209)	(209)	(883)	-	(1,092)
Carrying amount	13,388	3,379	16,767	40,338	164	57,269

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**(b) Plant and Equipment**

	Plant machinery and equipment \$'000	Fixtures fittings and furniture \$'000	Computers and telecomms \$'000	Library books \$'000	Work In Progress \$'000	Total plant and equipment \$'000
At fair value 1 July 2023	7,753	595	874	518	1	<b>9,741</b>
Accumulated depreciation at 1 July 2023	(3,558)	(364)	(445)	(365)	-	<b>(4,732)</b>
	4,195	231	429	153	1	<b>5,009</b>
<b>Movements in fair value</b>						
Additions	816	3	118	56	-	<b>993</b>
Disposal	(193)	-	-	-	-	<b>(193)</b>
Transfers	-	1	-	-	(1)	-
	623	4	118	56	(1)	<b>800</b>
<b>Movements in accumulated depreciation</b>						
Depreciation and amortisation	(664)	(34)	(170)	(28)	-	<b>(896)</b>
Accumulated depreciation of disposals	166	-	-	-	-	<b>166</b>
	(498)	(34)	(170)	(28)	-	<b>(730)</b>
At fair value 30 June 2024	8,376	599	992	574	-	<b>10,541</b>
Accumulated depreciation at 30 June 2024	(4,056)	(398)	(615)	(393)	-	<b>(5,462)</b>
Carrying amount	<b>4,320</b>	<b>201</b>	<b>377</b>	<b>181</b>	-	<b>5,079</b>

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**(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 2023	31,464	15,081	2,673	4,348	161,045	2,950	2,919	220,480
Accumulated depreciation at 1 July 2023	-	(5)	(9)	-	(77)	(66)	-	(157)
	31,464	15,076	2,664	4,348	160,968	2,884	2,919	220,323
<b>Movements in fair value</b>								
Additions	435	616	389	105	5,299	1,258	623	8,725
Revaluation	-	-	-	-	-	-	-	-
Transfers	814	56	10	-	15	1,043	(1,938)	-
Impairment losses recognised in asset revaluation reserve	-	-	-	-	-	-	-	-
	1,249	672	399	105	5,314	2,301	(1,315)	8,725
<b>Movements in accumulated depreciation</b>								
Depreciation and amortisation	(413)	(152)	(84)	(95)	(3,476)	(343)	-	(4,563)
Revaluation increments/decrements	-	-	-	-	-	-	-	-
	(413)	(152)	(84)	(95)	(3,476)	(343)	-	(4,563)
At fair value 30 June 2024	32,713	15,753	3,072	4,453	166,359	5,251	1,604	229,205
Accumulated depreciation at 30 June 2024	(413)	(157)	(93)	(95)	(3,553)	(409)	-	(4,720)
Carrying amount	<b>32,300</b>	<b>15,596</b>	<b>2,979</b>	<b>4,358</b>	<b>162,806</b>	<b>4,842</b>	<b>1,604</b>	<b>224,485</b>

## Pyrenees Shire Council Financial Report

### *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
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
other structure	10 - 25 years	5



## **Pyrenees Shire Council Financial Report**

### *Land under roads*

Council has not recognised land under roads in 2023/24.

### *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 Chris Barrett BSc, MBA, AAPI Certified Practising Valuer API Member No. 63083. 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 1 January 2022. 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.

## Pyrenees Shire Council Financial Report

The date and type of the current valuation is detailed in the following table. An indexed based revaluation was conducted in the 2022/23 year. The current years indexes were considered immaterial thus no adjustments were made for the current year.

The current valuations are based on:

- Specialised land The percentage increase of land valuation of the Council for non rateable land provided by the Council's valuer to the Valuer General.
- Specialised buildings Australian Bureau of Statistics, Producer Price Indexes, Australia June 2023 for building construction.

A full revaluation of these assets will be conducted in 2025/26.

Details of the Council's land and buildings and information about the fair value hierarchy as at 30 June 2024 are as follows:

	Level 1	Level 2	Level 3	Date of Valuation	Type of Valuation
	\$'000	\$'000	\$'000		
Specialised land	-	-	13,388	1/2023	Indexed
Land improvements	-	-	3,379	6/2023	Indexed
Specialised buildings	-	-	40,338	6/2023	Indexed
Total	-	-	<b>57,105</b>		

### Valuation of infrastructure

Valuation of bridge, footpath and cycleway, kerb and channel, 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 31 December 2021.

An index based valuation was conducted in the 2022/23 financial year.

Valuation of major drainage assets has been determined in accordance with a valuation undertaken by Council's Manager of Assets as at December 2018.

A full revaluation of these assets will be conducted in 2024/25.

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 2024 are as follows:

**Pyrenees Shire Council  
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	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Date of Valuation</b>	<b>Type of Valuation</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>		
Roads	-	-	162,806	6/2023	Indexed
Bridges	-	-	32,300	6/2023	Indexed
Footpaths and cycleways	-	-	2,979	6/2023	Indexed
Culverts; Pipes & Pits	-	-	15,596	6/2023	Indexed
Kerb & Channel	-	-	4,358	6/2023	Indexed
Other infrastructure	-	-	4,842	6/2023	Indexed
<b>Total</b>	<b>-</b>	<b>-</b>	<b>222,881</b>		

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

**Specialised land and land under roads** is valued using a market based direct comparison technique. Significant unobservable inputs include the extent and impact of restriction of use and the market cost of land per square metre. The extent and impact of restrictions on use varies and results in a reduction to surrounding land values between 0% and 90%. The market value of land varies significantly depending on the location of the land and the current market conditions. Currently land values range between \$1 and \$309 per square metre.

**Specialised buildings** are valued using a current replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of buildings. Current replacement costs are calculated on a square metre basis and ranges from \$160 to \$5,203 per square metre. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary from 28 years to 30 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of buildings are sensitive to changes in expectations or requirements that could either shorten or extend the useful lives of buildings.

**Infrastructure assets** are valued based on the current replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. The remaining useful lives of infrastructure assets are determined on the basis of the current condition of the asset and vary from 1 years to 128 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.

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Reconciliation of specialised land</b>		
Recreation	6,817	6,817
Industry	3,255	2,550
Tourism	322	322
Waste Management	974	974
Children's services	215	215
Roads	1,623	1,623
Administration	182	182
<b>Total specialised land</b>	<b>13,388</b>	<b>12,683</b>

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**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.

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**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 2024 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 (Mayor)  
Councillor David Clark  
Councillor Robert Vance  
Councillor Tanya Kehoe  
Councillor Damien Ferrari  
Jim Nolan – Chief Executive Officer  
Kathy Bramwell – Director – Corporate and Community Services  
Douglas Gowans – Director – Assets and Development

	2024	2023
	No.	No.
Total Number of Councillors	5	5
Total of Chief Executive Officer and other Key Management Personnel	3	3
Total Number of Key Management Personnel	8	8

**(c) Remuneration of Key Management Personnel**

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.

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	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
Total remuneration of key management personnel was as follows:		
Short-term benefits	763	751
Other long-term benefits	30	41
Post employment benefits	64	55
<b>Total</b>	<b>857</b>	<b>847</b>

The numbers of key management personnel whose total remuneration from Council and any related entities, fall within the following bands:

	<b>2024</b>	<b>2023</b>
	<b>No.</b>	<b>No.</b>
\$10,000 - \$18,998	-	1
\$20,000 - \$29,999	3	3
\$40,000 - \$49,999	1	-
\$60,000 - \$69,999	1	-
\$70,000 - \$79,999	-	1
\$180,000 - \$189,999	1	-
\$200,000 - \$209,999	-	1
\$220,000 - \$229,999	1	-
\$230,000 - \$239,999	-	1
\$250,000 - \$259,999	-	1
\$260,000 - \$269,999	1	-
	<b>8</b>	<b>8</b>

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**(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	2023
	\$'000	\$'000
<b>7.2 Related party disclosure</b>		
<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	79
	<b>46</b>	<b>79</b>

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

- This balance represents National Disaster Financial Assistance (NDFA) funding claims lodged but not yet approved as at 30 June 2024. It is anticipated that further NDFA funding claims will be lodged in respect to both the flood event of October 2022 and the 2024 fire event. Council has a contingent asset relating to the flood event of October 2022 of \$806,678, as at 30 June 2024.

**(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.



## Pyrenees Shire Council Financial Report

### MAV Workcare

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

### 8.2 Change in accounting standards

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2024 reporting period. Council assesses the impact of these new standards.

In December 2022 the Australian Accounting Standards Board (AASB) issued AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities to modify AASB 13 Fair Value Measurement. AASB 2022-10 amends AASB 13 Fair Value Measurement for fair value measurements of non-financial assets of not-for-profit public sector entities not held primarily for their ability to generate net cash inflows. The AASB 13 modifications:

- are applicable only to not-for-profit public sector entities;
- are limited to fair value measurements of non-financial assets not held primarily for their ability to generate net cash inflows;
- are to be applied prospectively for annual periods beginning on or after 1 January 2024;
- would not necessarily change practice for some not-for-profit public sector entities; and
- do not indicate that entities changing practice in how they measure relevant assets made an error in applying the existing requirements of AASB 13.

Council will assess any impact of the modifications to AASB 13 ahead of the 2024-25 reporting period.

In December 2022 the Australian Accounting Standards Board (AASB) issued AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants. AASB 2022-6 amends AASB 101 Presentation of Financial Statements to improve the information an entity provides in its financial statements about long-term liabilities with covenants where the entity's right to defer settlement of those liabilities for at least twelve months after the reporting period is subject to the entity complying with conditions specified in the loan arrangement. The amendments in AASB 2022-6 are effective for annual periods beginning on or after 1 January 2024. Council will assess any impact of the modifications to AASB 101 ahead of the 2024-25 reporting period.

### 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.

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Risk management is carried out by senior management under policies approved by the Council. These policies include identification and analysis of the risk exposure to Council and appropriate procedures, controls, and risk minimisation.

**(b) Market risk**

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

## Pyrenees Shire Council Financial Report

### ***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.

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

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

- A parallel shift of + 2.0% and -2.0% in market interest rates (AUD) from year-end rates of 4.84%. 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.

## Pyrenees Shire Council Financial Report

### 8.4 Fair value measurement

#### *Fair value hierarchy*

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

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

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

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

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

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

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

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

#### *Revaluation*

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

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use of an asset result in changes to the permissible or practical highest and best use of the asset. In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis ranging from 3 to 5 years. The valuation is performed either by experienced council officers or independent experts.

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<b>Asset class</b>	<b>Revaluation frequency</b>
Land	3 to 5 years
Land Improvements	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
Other infrastructure	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.

**Pyrenees Shire Council  
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**Note 9 Other matters**

<b>9.1 Reserves</b>	<b>Balance at beginning of reporting period \$'000</b>	<b>Increase (decrease) \$'000</b>	<b>Balance at end of reporting period \$'000</b>
<b>(a) Asset revaluation reserves</b>			
<b>2024</b>			
<b>Property</b>			
Land	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>
<b>2023</b>			
<b>Property</b>			
Land and land improvements	9,662	2,099	11,761
Buildings	27,730	4,388	32,118
	<b>37,392</b>	<b>6,487</b>	<b>43,879</b>
<b>Infrastructure</b>			
Roads	100,048	11,835	111,883
Bridges	17,902	2,478	20,380
Footpaths and cycleways	983	132	1,115
Kerb and Channel	-	435	435
Culverts; Pipes & Pits	11,929	1,143	13,072
Other Infrastructure	341	163	504
	<b>131,203</b>	<b>16,186</b>	<b>147,389</b>
<b>Total asset revaluation reserves</b>	<b>168,595</b>	<b>22,673</b>	<b>191,268</b>

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

**Pyrenees Shire Council  
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	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>2024</b>				
Recreational Land	9	-	-	9
<b>Total Other reserves</b>	<b>9</b>	<b>-</b>	<b>-</b>	<b>9</b>
<b>2023</b>				
Recreational Land	9	-	-	9
<b>Total Other reserves</b>	<b>9</b>	<b>-</b>	<b>-</b>	<b>9</b>



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

<b>9.2 Reconciliation of cash flows from operating activities to surplus/(deficit)</b>	<b>2024</b>	<b>2023</b>
<b>Pyr3nees22</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Surplus/(Deficit) for the year</b>	(3,571)	5,161
<i>Non-cash adjustments</i>		
Depreciation	6,551	6,016
Depreciation - right of use assets	10	13
Net gain on disposal of property, infrastructure, plan and equipment	(47)	(6)
Finance costs - Borrowings	31	25
Finance Cost - Leases	3	1
<b><i>Change in assets and liabilities:</i></b>		
(Increase)/decrease in trade and other receivables	(577)	(800)
(Increase)/decrease in inventories	-	(4)
(Increase)/decrease in prepayments	(148)	(44)
Increase/(decrease) in contract assets	57	(10)
(Decrease)/increase in contract and other liabilities	(1,962)	257
Increase/(decrease) in trade and other payables	(418)	839
(Decrease)/increase in provisions	(42)	(6)
(Decrease)/increase in trust funds and deposits	60	71
<b>Net cash provided by/(used in) operating activities</b>	<b>(53)</b>	<b>11,513</b>

## Pyrenees Shire Council Financial Report

### 9.3 Superannuation

Council makes the majority of its employer superannuation contributions in respect of its employees to the Local Authorities Superannuation Fund (the Fund). This Fund has two categories of membership, accumulation, and defined benefit, each of which is funded differently. Obligations for contributions to the Fund are recognised as an expense in 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 2024, this was 11.0% as required under Superannuation Guarantee (SG) legislation (2023: 10.5%)).

#### **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 Pyrenees Shire Council in the Fund cannot be measured as a percentage compared with other participating employers. Therefore, the Fund Actuary is unable to allocate benefit liabilities, assets, and costs between employers for the purposes of AASB 119.

#### **Funding arrangements**

Council makes employer contributions to the Defined Benefit category of the Fund at rates determined by the Trustee on the advice of the Fund Actuary.

A triennial actuarial investigation for the Defined Benefit category as at 30 June 2023 was conducted and completed by 31 December 2023. The vested benefit index (VBI) of the Defined Benefit category as at 30 June 2023 was 104.1%. Council was notified of the 30 June 2023 VBI during August 2023.

The financial assumptions used to calculate the 30 June 2023 VBI were:

Net investment returns 5.7% pa  
Salary information 3.5% pa  
Price inflation (CPI) 2.8% pa

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2023 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.:

#### **Employer contributions**

##### (a) Regular contributions

On the basis of the results of the 2023 triennial actuarial investigation conducted by the Fund Actuary, Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2024, this rate was 11.0% of members' salaries (10.5% in 2022/23).

## Pyrenees Shire Council Financial Report

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 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 2023 interim actuarial investigation surplus amounts***

An actuarial investigation is conducted annually for the Defined Benefit category of which 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. 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:

	(Interim) \$m	(Interim) \$m
- A VBI Surplus	84.7	44.6
- A total service liability surplus	123.6	105.8
- A discounted accrued benefits surplus	141.9	11.9

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 2023.

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 2023.

**Pyrenees Shire Council  
Financial Report**

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 2023.

**The 2024 interim actuarial investigation**

An interim actuarial investigation is being conducted for the Fund's position as at 30 June 2024 as the Fund provides lifetime pensions in the Defined Benefit category. It is anticipated that this actuarial investigation will be completed by October 2024.

The VBI of the Defined Benefit category was 105.4% as at 30 June 2024. The financial assumptions used to calculate the 30 June 2024 VBI were:

Net investment returns 5.6% pa

Salary information 3.5% pa

Price inflation (CPI) 2.7% pa

Council was notified of the 30 June 2024 VBI during August 2024.

Because the VBI was above 100%, the Defined Benefit category was in a satisfactory financial position at 30 June 2024 and it is expected that the actuarial investigation will recommend that no change will be necessary to the Defined Benefit category’s funding arrangements from prior years.

**The 2020 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 was:

	2020 Triennial investigation	2023 Triennial investigation
Net investment return	5.6% pa	5.7% pa
Salary inflation	2.50% pa for the first two years and 2.75% pa thereafter	3.5% pa
Price inflation	2.0% pa	2.8% pa

## Pyrenees Shire Council Financial Report

### Superannuation contributions

Contributions by Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2024 are detailed below:

Scheme	Type of Scheme	Rate	2024 \$'000	2023 \$'000
Vision Super	Defined benefits	11.0% (2023: 10.5%)	58	88
Vision Super	Accumulation	11.0% (2023: 10.5%)	584	517
Other Schemes	Accumulation	11.0% (2023: 10.5%)	294	284

In addition to the above contributions, Council has paid unfunded liability payments to Vision Super totalling (Nil) during the 2023/24 year, (2022/23 Nil).

There were \$33,000 contributions outstanding and nil loans issued from or to the above schemes as at 30 June 2024.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2025 is \$101,000.

### Note 10 Change in accounting policy

There have been no changes to accounting policies in the 2023/24 year.



**Pyrenees**  
Shire Council

# ANNUAL REPORT 2023-2024

For the year ended  
30 June 2024



# REPORT OF OPERATIONS

For the year ended 30 June 2024

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# SECTION 1 – INTRODUCTION

## Welcome to the Pyrenees Shire Council Report of Operations for the year ended 30 June 2024.

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.

Council's performance is measured against strategic goals and objectives contained with the existing Council Plan. The Council Plan 2021-2024 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 Pyrenees Shire 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 email [pyrenees@pyrenees.vic.gov.au](mailto:pyrenees@pyrenees.vic.gov.au) or by phoning 1300 797 363.

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

## Note about the Election Period 2024

This version of the Pyrenees Shire Council 2023-24 Annual Report has been produced and accepted by Council during the Election Period 2024. During the Election Period, Councils must adhere to its Election Period Policy (available on our website) and the Local Government Act 2020, which outline rules around the information that can be disseminated to avoid influencing voting in the election.



As a result, this Annual Report document is a condensed version that still ensures Council meets its legislated reporting requirements. A more detailed version of the Pyrenees Shire Council Annual Report 2023-24 will be produced and made available to the public after the Election Period ends on 26 October 2024.

For more information about the Election Period, visit our website [www.pyrenees.vic.gov.au/election2024](http://www.pyrenees.vic.gov.au/election2024)

## Pyrenees Shire Community Snapshot

- Population – 7,786
- Jobs – 2,219
- Annual economic output – \$835.8m
- Building approvals 2023-24 – \$32.7m
- Gross regional product 2023 – \$442.9m
- Largest employer sector – agriculture, forestry and fishing with 651 jobs
- Largest export sector – \$261.9m from agriculture, forestry and fishing
- Visitor spend per trip – \$762

## 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



## Council's history

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 Acts 1989 and 2020.

The role of Council is to:

- Act as a representative government by considering the diverse needs of the local community in decision making.
- Provide leadership by establishing strategic objectives and monitoring their achievement.
- Maintain the viability of the Council by ensuring that 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's location

Council's administrative office is located in Beaufort and its two works depots are located 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. Landsborough Resource Centre and Lexton Rural Transaction Centre also provide public access to computers and Wi-Fi.

## Council offices

Pyrenees Shire Council  
5 Lawrence Street, Beaufort VIC 3373  
T: 1300 797 363

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



## SECTION 2 – THE YEAR IN REVIEW

### CEO's message

It's a pleasure to present this Annual Report on behalf of Pyrenees Shire Council for the 2023/24 year. This year has been one of both achievement and challenge, and as we enter the final year of the four-year Council Plan 2021-2025, it's timely to highlight some of the activities that have progressed the Council Vision.

As this version of the Pyrenees Shire Council Annual Report is being accepted by Council during the 2024 Council Election Period, and Council is operating under Election Period restrictions, this message has been edited to avoid influencing voting in the election.

Here are the Council's highlights and challenges for the year under the pillars of our Council Plan.

#### People

- The bushfire in February this year saw the loss of seven homes, the destruction of both public and private property including natural forests at Mt Cole and Mount Buangor. Communities were placed on high alert, and evacuation orders issued including for residents in Beaufort. Relief centres were established at Ballarat, Ararat and Maryborough with the assistance of our neighbouring councils. Trauma and loss were plentiful, and our communities were supported by many agencies in the initial relief and recovery efforts.
- Governor General, David Hurley and the Victorian Premier, Jacinta Allan visited Pyrenees following the Bayindeen Rocky Road fire
- Hazardous trees were removed from roadsides affected by the fire
- Recovery from the 2022 flood event including the restoration of damaged roads is ongoing
- Financial reimbursement for flood recovery costs within the federal guidelines has been a challenge resulting in end of year outstanding costs for Council.
- Funding was obtained to develop mitigation measures for future flooding at the Avoca Recreation reserve

#### Place

- The reconstruction of a section of the Smythesdale-Snake Valley Road and the Trawalla-Waterloo Road were among the significant road upgrades completed this year
- A new bridge to cater for higher mass vehicles on the Beaufort-Carngham Road was one of several bridge and major culvert upgrades completed
- 30 June 2024 marked the end of a four-year Roads to Recovery funding period with all funds allocated under this federal program being fully expended.



- New Beaufort cricket nets at the Goldfields Recreation Reserve were officially opened by Member for Ripon Martha Haylett MP
- Lighting up the Goldfields project was completed at the Beaufort Goldfields Recreation Reserve
- The new \$3.8M Lexton Community Hub was handed over to the community committee and officially opened by Federal Infrastructure Minister Catherine King, along with Member for Ripon, Martha Haylett MP.
- New parking and paths were constructed in Beggs Street Park to improve access and amenity
- New footpaths were constructed in several streets in Avoca to improve access
- Drainage works were undertaken in Avoca to improve flood mitigation
- New kerb and channel works were completed in Avoca
- A master plan was completed at the Beaufort Goldfields Recreation Reserve

### **Environment**

- New tree planting was undertaken in town streets to improve enhance town amenity and for long term cooling in public spaces
- EV charging stations in Beaufort Avoca and Amphitheatre were commissioned
- A feasibility study and business case for a future rural water pipeline in the northern part of the shire was substantially completed in conjunction with two neighbouring councils and two water authorities
- A masterplan was substantially completed for a linear park along the Garibaldi creek in Beaufort.

### **Economy**

- The Victorian Government released its housing statement and subsequently targets for new dwellings for each LGA including a target of 1200 new homes in Pyrenees by 2051.
- Council purchased land and commenced planning for residential development in Burke Street, Beaufort and High Street, Avoca
- Funding has been obtained to deliver flood mapping in Lexton
- Council has taken up a new partnership with Tourism Midwest Victoria and endorsed a 10-year destination management plan which provides a strategic approach to grow tourism in the region.

### **Enabling principles – financial, governance and organisational**

- The Greater Ballarat Alliance of Councils (GBAC) was officially launched by Federal Local Government Minister Catherine King to give the region councils a united voice when advocating to government for funding and on key policy matters.

As we move towards the 2024 Council Elections, there are opportunities as well as challenges for the new Council as our population continues to grow both locally and nationally.

Cr Robert Vance  
Mayor

Jim Nolan  
Chief Executive Officer

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## The year in numbers

- Bayindeen Rocky Road fire – around 22,000 hectares burnt in February and March 2024
- Citizenship ceremonies – 3 people became Australian citizens
- Community Cuppa and Chat sessions – 12 held with Councillors and community members
- Council meetings – 13 held including 1 statutory and 1 special council meeting
- Babies born – 60
- Children seen by Family and Child Health – 276
- Registered library members – 1,275
- Mobile library stops – 12 per fortnight
- Outdoor public pools – 3
- Total number of visits to Pyrenees swimming pools – 8,053
- Local roads maintained – more than 2000km
- Bridges maintained – 158

## 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 matters concerning business support and development, planning for appropriate development, and ensuring accountability for Council's budget and financial sustainability.

Council's vision, strategic objectives, and strategies to further improve services and facilities are described in our Council Plan 2021-25 and associated Budget 2023-24 and 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.

### Service review – Frontline / Library Services



In late 2023, a service review was conducted of the services provided by Council's Frontline Service Team. This team provides a wide range of services focused on three key pillars: customer service, libraries and visitor information.

The review included consideration of service trends, and recommendations included the investigation of a potential "Open Libraries" model where services and registered user access could be expanded without increasing cost to the Council and ratepayers.

The Council agreed to undertake consultation with staff and the community, which will be conducted in the next financial year to develop an acceptable model.

### Advocacy

Advocacy by the CEO on behalf of the community and organisation included lobbying on the following issues:

- The financial sustainability of local government and ongoing government funding that keeps pace with CPI.
- The timely reimbursement of disaster recovery expenditure.
- Increased expenditure on the renewal and maintenance of arterial roads including the Western Highway.
- Project funding for the Beaufort Caravan Park, and for roads, bridges and town servicing.
- Increased power capacity to small towns.

### Economic factors

Council continued to repair public infrastructure damaged by the Spring 2022 floods, which cost more than \$8 million. Flood repair works are expected to continue until mid-2025.

In February 2024, the Pyrenees Shire was again impacted by natural disaster with the Bayindeen Rocky Road bushfire impacting much of the shire north of the Western Highway with around 22,000 hectares burnt, seven homes destroyed, and countless sheds, buildings and fencing destroyed.

### Early years – family and child health

Pyrenees Shire experienced a high birth rate – a total of 60 new births in 2023-24. The Family and Child Health Service saw 276 children, with 82 phone calls to or from families as phone consultations. The service also provided support to families through the Supported Playgroup Program, Parents' Groups and children's story time delivered at our libraries.



Twenty four (24) first-time parents attended three support groups over the year, and counselling was provided to 132 families. The immunisation program continued with 932 vaccinations delivered in the six month to five-year cohort. Council continued to facilitate Supported Play Groups in Avoca, Beaufort and Landsborough.

### Community Development

The Community Development Team continued to focus on community engagement, partnering with local groups, incorporated associations, service clubs and other community networks. To increase partnership and accessibility, engagement was delivered in range of ways, including outreach sessions, drop-in session, workshops, training sessions, and via the Council's online engagement platform.

Council's community development process enabled communities to grow and change according to their own needs and priorities. Guided by Council's Municipal Public Health and Wellbeing Plan, this deliberately worked with specific populations such as young people, older adults, leisure and recreation, history and heritage and facilitated action through external funding submission support and direct provision of \$151,692 in community grants.

### Pyrenees Libraries and Resource Centres

Pyrenees Shire Council Resource Centres in Avoca and Beaufort experienced increases in attendance with registered library members totalling 1,275 or 16.38% of the population. The currency of library collections remained above 50% which, with access to a broader range through the City of Ballarat and 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 are more isolated or find it difficult to get to the two main libraries.

### Positive Ageing

During the year, work started on developing an Active Ageing Plan designed to improve the lifestyle of residents aged 50 and above to support and enable a healthier, active older demographic who can live at home independently for longer. This project will look at healthy eating, transport disadvantage, social isolation and chronic loneliness, digital literacy and maintaining independence.

### Municipal Emergency Management Plan

The Municipal Emergency Management Plan (MEMP) review was completed in late 2023. Approval was provided by the Regional Emergency Management Planning Committee and has now been implemented.





The MEMP is prepared by response agencies including the CFA, SES and Victoria Police, and informs our community about what happens in the event of a natural disaster like bushfire or flood. It is supported by a range of other plans including operational sub-plans to inform, and guides Council officers in the case of an emergency.

A joint bushfire resilience project with Golden Plains Shire Council to build resilience in community townships continued during the year and funding to support a continuation of resilience-building activities in other townships was received towards the end of the financial year.

### Beaufort Linear Park

Initiated two years ago, the Beaufort Linear Park project master plan was completed this financial year. The project aims to create a recreational corridor along the Garibaldi Creek from Beaufort Lake at the southern-most point, to the area where the creek intersects with Yam Holes Creek north of the railway line in Beaufort.

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



## Major capital works

During 2023-24, capital works included:

<b>Smythesdale-Snake Valley Road, Hillcrest, road reconstruction \$486,500</b>	Reconstruction of 843m – reconstructed pavement, drainage, intersection and a new surface.
<b>Beaufort-Caranballac Road, Stoneleigh – road construction \$529,400</b>	Construction of 820m south of Meadows Lane – widened width from 3.8m to 6.2m, reconstructed pavement and drainage, new surface.
<b>Trawalla Waterloo Road and Racecourse Road, Trawalla – road construction \$599,000</b>	Construction of 770m east of Racecourse Road – intersection safety improvements, widened width from 3.8m to 6.2m, reconstructed pavement, improved drainage, new surface.
<b>Eurambeen Streatham Road, Lake Wongan – road reconstruction \$136,500</b>	Reconstruction of 325m south of Mt William Road – reconstructed pavement, new surface.
<b>Pittong-Snake Valley Road, Snake Valley – road construction \$81,000</b>	Sealed a 245m section of unsealed road near Cochrane Drive – widened pavement, new surface.
<b>Bridge 11 on Beaufort Cargham Road, Mena Park – bridge construction \$81,000</b>	New construction.
<b>Sealed road re-seal program – around \$700,000</b>	<p>New sealed wearing surface on the following:</p> <ul style="list-style-type: none"> <li>• Begg St, Beaufort</li> <li>• Carngham Streatham Rd, Chepstone</li> <li>• Kimberley Dr, Waubra</li> <li>• Landsborough Elmhurst Rd, Glenlofty</li> <li>• Murchison Rd, Beaufort</li> <li>• Smythesdale Snake Valley Rd, Snake Valley</li> <li>• Loaders Rd, Glenbrae</li> <li>• Vaughan Street, Raglan</li> <li>• Avoca Green Hill Creek Road, Avoca</li> <li>• Back Amphitheatre Road, Amphitheatre</li> <li>• Beaufort Carngham Road, Nerring and Carngham</li> <li>• Evansford Clunes Road, Evansford</li> <li>• Green Hill Ck Road, Amphitheatre</li> <li>• Lexton Evansford Road, Burnbank</li> <li>• Mt William Road, Stoneleigh</li> <li>• Homebush Road, Avoca and Homebush</li> </ul>



<b>Unsealed road re-sheet program – around \$600,000</b>	<p>New unsealed road pavement on the following roads:</p> <ul style="list-style-type: none"> <li>• Musical Gully Road</li> <li>• Oddies Road</li> <li>• Lucardies Road</li> <li>• Old Shirley Road</li> <li>• Old Geelong Road</li> <li>• Gardners Lane</li> <li>• Halls Road</li> <li>• Slaughterhouse Lane</li> <li>• Sims Lane</li> <li>• Wareek Homebush Road</li> <li>• Mills Road</li> <li>• Simpsons Lane</li> <li>• Neils Road</li> <li>• Mountain Hut Road</li> </ul>
<b>Walker Street, Beaufort – drainage improvements (near Beaufort Hospital) \$55,000</b>	Underground stormwater pipes and pits installed on the Walker Street / Burton Street intersection to prevent overland flash flooding towards the Beaufort Medical Centre; minor improvements to kerb ramps and kerb and channel.
<b>Moonambel public toilets re-cladding \$25,000</b>	Replacement of external cladding on the public toilets at Moonambel.
<b>Beaufort Goldfields Recreation Reserve Oval lighting \$380,000</b>	Installation of oval lighting towers at the Goldfields Recreation Reserve providing lighting to appropriate standards for night games and training.
<b>Beaufort Goldfields Recreation Reserve electrical upgrade \$161,000</b>	Upgrade of electrical supply to the Beaufort Goldfields Recreation Reserve to support new oval lighting.
<b>Browns Road floodway, Lexton \$30,000</b>	Construction of floodway on Browns Road, Lexton, to prevent flood damage.
<b>Dovecot Lane floodway, Burbank \$32,000</b>	Construction of floodway on Dovecot Lane, Burbank, to replace failed deck and to increase culvert capacity.
<b>Horwills Lane floodway, Natte Yallock MC239 \$28,000</b>	Construction of floodway on Horwill Lane to prevent flood damage.
<b>Horwills Lane floodway, Natte Yallock MC361 \$28,000</b>	Construction of floodway on Horwill Lane to prevent flood damage.
<b>Rutherford Street, Avoca, Russell to Duke Streets – kerb and channel works \$27,000</b>	Replacement of end-of-life kerb and channel.



<b>Rutherford Street, Avoca, north of Olive Grove Road – kerb and channel works</b> <b>\$7,500</b>	New kerb and channel to prevent property flooding.
<b>Waubra Recreation Reserve changerooms – re-tiling</b> <b>\$25,000</b>	Renewal of tiling in the Waubra Recreation Reserve changerooms.
<b>Havelock Street toilets, Beaufort – refurbishment</b> <b>\$210,000</b>	Refurbishment of the public toilets on Havelock Street.
<b>Beggs Street, Beaufort, footpath</b> <b>\$198,000</b>	Construction of new pathway from Beggs Street to Broadbent Street, Beaufort.
<b>Pear Tree Lane, Ercildoune, floodway</b> <b>\$25,000</b>	Construction of floodway on Pear Tree Lane to prevent road pavement damage.
<b>High Street, Avoca, drainage</b> <b>\$148,000</b>	Enlargement and clearing of existing table drains to the north of Avoca to improve dispersal of stormwater during flood events.
<b>Avoca Depot staff facilities</b> <b>\$360,000</b>	Construction of new staff facilities at the Avoca depot.
<b>Beeripmo Centre, Beaufort, façade</b> <b>\$12,000</b>	Repairs and refurbishment of panels to the northern façade.
<b>Correa Park, Beaufort, stormwater</b> <b>\$50,000</b>	Refurbishment of stormwater coming from Correa Park – Correa Park to railway, Beaufort.
<b>High Street, Avoca, kerb and channel works</b> <b>\$151,000</b>	Replacement of kerb and channel on the High Street service road in Avoca, to limit impacts of stormwater and flooding events.



## Major changes

### In-Home Aged Care Services

This financial year was the first year in more than 45 years that the Pyrenees Shire Council did not directly provide in-home care services to its community. Due to industry changes implemented by the Commonwealth Government, Council was unable to continue with the service and it was handed over to specialist providers at the start of the financial year. Council continued to conduct assessment services during the year but this service contract with the State Government also ceased on 30 June 2024.

A new Positive Ageing Coordinator was appointed who will collaboratively design and implement new active ageing programs and broader well-being initiatives for the 50+ community into the future.

## Major achievements

- Community satisfaction survey results improved in the areas of waste management and emergency and disaster management.
- Disaster response and recovery support – continuation of repairs of flood-damaged infrastructure worth around \$8 million; dozens of families and individuals supported after the Bayindeen fires of February/March 2024 with emergency expenditure related to the fire sitting at just over \$2 million.
- More than \$11 million worth of capital works completed.
- Master planning for the Beaufort Goldfields Recreation Reserve and Linear Park Reserve completed.
- A 98.1km increase in the heavy vehicle road network length.
- Feasibility study and business case proposal for a rural water supply for Pyrenees Shire's northern communities.
- Launch of the Greater Ballarat Alliance of Councils (GBAC) to advocate on regional matters.
- Establishment of Tourism Midwest Victoria to drive tourism growth in the region.

## Future challenges

- Improving Council's performance to ensure it continues to meet community needs and satisfaction.



- Long-term financial sustainability pressures.
- Impacts from ongoing and continued natural disasters.
- Ongoing monitoring of aged-care provider performance.
- Increasing legislation and regulation impacting on cost of services.
- Adaptation and mitigation in response to the impact of climate change.
- Need to plan for and service a growing population including housing.

## Future outlook

- Worsening fire and drought predictions, and longer-term extreme climatic events.
- Developing an Active Ageing Program that meets the community's needs.
- Finding opportunities for long-term cost savings and service improvements.
- Reducing Council's environmental footprint.
- Investigating options for better food and organic waste management with the community.
- Implementing our Strategic Plan.
- Local Government General Election 2024.
- Growth in the renewable energy sector.

## Financial overview

Pyrenees Shire Council aims to balance the expectations of the community against ensuring the financial viability of the Council now and into the future. This is becoming increasingly difficult due to the limitation of the Council's ability to raise revenue due to constraints in place via the State Government Rate Capping framework, which continues to be significantly less than the inflationary impacts on the delivery of Council services.

Over the past couple of years, Council has been reviewing not only service levels but also services in an effort to balance the overall budget. The tough economic climate with rate cap levels well below inflationary levels has proved extremely difficult for Council to navigate. In real terms, Council's capital works program, especially the infrastructure component, has not kept pace in real terms.

Factors that have impacted the financial results of Council for the 2023/24 financial year are:

- A significant fire event in February 2024, which has again seen Council suffer significant financial impacts as a result of damaged infrastructure across the



municipality. To date Council has expended \$2.074 million on emergency works related to this fire.

- October 2022 flood event:
  - For the 2023/24 financial year Council has expended a further \$3.152 million.
  - This has reduced the cost of assets by \$6.116 million.
  - Significantly impacted the Council's infrastructure, which will take significant time to repair.
  - This event and continued adverse weather conditions impacted Council's ability to deliver its works program within acceptable timeframes.
- Financial Assistance Grants – over the past few years, Council has received the future years funding in the present financial year. This current year's grants were received during the previous financial year (2022/23). Had this practice of issuing the grants in advance there would have been no financial impact on the financial results of Council, however, for this year the timing of the grants has been changed. The impact of this timing change has been that the financial results of Council received a negative impact of \$6.8 million.
- The net impact of the flood, fire, and the change in the timing for the receipt of the financial assistance grants has reduced the operating result by approximately \$9 million. This has impacted the end-of-year cash position by the same amount.

It is important to review these 2023/24 financial results in the context the long-term financial objectives developed by Council. These are:

- Maintain a strong cash position.
- Ensure that Council remains financially sustainable in the long term.
- Continue to pursue grant funding for strategic capital works from the state and federal 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 is provided to address Council's Infrastructure renewal gap

The following is a snapshot of the 2023/24 financial position:



- Operating deficit
  - \$3.571million 2023/24
  - \$5.162 million 2022/23
  - \$4.155 million 2021/22
  - \$3.231 million 2020/21
- Total cash and investments
  - \$9.202 million 2023/24
  - \$19.293 million 2022/23
  - \$15.761 million 2021/22
  - \$12.953 million 2020/21
- Total assets
  - \$298,766 million 2023/24
  - \$303.711 million 2022/23
  - \$274.167 million 2021/22
  - \$257.851 million 2020/21
- Working capital
  - \$5.732 million (193%) 2023/24
  - \$13.003 million (257%) 2022/23
  - \$9.896 million (240%) 2021/22
  - \$6.255 million (180%) 2020/21
- Capital expenditure
  - \$11.020 million 2023/24
  - \$8,615 million 2022/23 ✓
  - \$9.303 million 2021/22

The overall financial position of Council for the 2023/24 financial year fell within the financial parameters of Council's 10-year Financial Plan adopted in June 2023. Council continues to face a significant challenge in funding the renewal of critical long-lived community infrastructure. In 2023/24 Council received funding under the Roads to Recovery Program, and the Local Roads and Community Infrastructure Program, both of which significantly improved Council's ability to maintain this infrastructure. Council will continue to advocate for more grants that will help improve in the renewal of assets. Meeting the continual renewal of Council's vast asset base remains an ongoing challenge for all Councils.

Council has many current and future demands on funding, as mentioned, the discrepancy between Council's ability to raise funds during an economic period of higher levels of inflation, highlighting the need for strong, long-term planning and the targeted allocation of resources. This is achieved through the preparation and annual review process of the Council Plan, which is supported by Council's Strategic Resource Plan. Ultimately, these documents are guided by longer-term visions and





plans including the Long-Term Financial Plan, which projects Council's financial direction for the next ten years. This enables Council to identify and analyse trends of significance and provide for sound financial planning and decision-making.

The continued revision and refinement of the Long-Term Financial Plan enables longer-term conversations with the community, and this makes possible long-term goals that assist in creating engaged and vibrant communities.

This financial snapshot for the 2023/24 financial year gives a brief overview of Council's financial performance and the significant factors that impacted on the financial resources used to support the achievement of long-term community service and asset management objectives. A more detailed analysis of the financial performance for 2023/24 can be found in the Annual Financial Report which is available on Council's website and is attached to Council's physical Annual Report.

**Glenn Kallio**  
**Principal Accounting Officer**

## SECTION 3 – OUR COMMUNITY

### Our history

#### Traditional Owners

The traditional custodians of the lands that make up the 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 the Pyrenees Shire is located, along with their continuing connection to land, waters, and culture. We pay our respects to their ancestors and Elders past, present and emerging.

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

#### More recent past

Pyrenees Shire has a strong history of pioneer settlement, gold exploration and mining, agriculture and viticulture beginning in the early 19<sup>th</sup> Century. Our community also has strong links to the men and women who served in major conflicts across the globe, including the First and Second World Wars.

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The Shire is served by dedicated community groups who focus on preserving, collecting and researching the history of the districts within the Shire, including the Avoca and District Historical Society, the Beaufort Historical Society, the Woody Yaloak Historical Society and the Linton and District Historical Society; the Shire's Cemetery Trusts in Avoca, Beaufort, and Elmhurst; plus the countless number of community groups and organisations with a wealth of historical knowledge.

## Our future – reconciliation and equality

Council officers work with a community reference group to implement its second Reconciliation Action Plan 2021-2024.

Officers liaise with Registered Aboriginal Parties on protecting and preserving their local cultural heritage when planning and conducting major projects.

In accordance with State Government aims, officers prioritise the use of Aboriginal language names and those of prominent historical women when considering new road or place naming.

## Our geography

Pyrenees Shire offers a country lifestyle with accessible healthcare, education options from kinder to Year 12, and a positive community life.

The Pyrenees Shire is situated in the region around the Pyrenees Ranges, nestled adjacent to the popular tourist area of the Grampians National Park in Western Victoria, and situated between the regional cities of Ballarat, Ararat, Stawell and Maryborough.

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

Pyrenees Shire contains significant areas of publicly accessible land including the Pyrenees Ranges and Mt Cole State Forest and other forested areas.

The 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 townships and localities



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

Our municipal snapshot

	<p>Population</p> <ul style="list-style-type: none"><li>• 7,786 population</li><li>• Largest age cohort – 65-69 years – 8.9%</li><li>• Largest age cohort change – 70-74 years – 22.2% increase</li></ul>	<p>Country of birth</p> <ul style="list-style-type: none"><li>• 81.1% Australia</li><li>• 3.6% England</li><li>• 1.2% New Zealand</li><li>• 0.5% Netherland</li><li>• 0.5% Philippines</li><li>• 0.4% Scotland</li><li>• 0.4% Germany</li></ul>
	<p>Households that speak a language other than English – 1.6%</p>	



	<p>Area:</p> <ul style="list-style-type: none"> <li>• 3,434 square kilometres</li> <li>• 2009 km of local road network – 716 km sealed, 1293 km unsealed</li> <li>• 6,300 rateable properties</li> </ul>
	<p>5 Councillors 106 permanent employees</p>
	<p>Pools – three outdoor public swimming pool locations – Avoca, Beaufort and Landsborough 8,053 visits to swimming pools</p>
	<p>Libraries – two Library / Resource centres at Avoca and Beaufort</p> <p>Mobile outreach service serviced Amphitheatre, Lexton, Avoca Hostel, Landsborough, Barkly, Redbank, Raglan, Trawalla, Snake Valley, Moonambel, Natte Yallock and Waubra</p> <p>12,419 library collection items 24,938 library items loaned</p>
	<p>9 Government primary schools 1 Government secondary school</p>
	<p>60 enrolments in MCHN from birth notifications.</p>
	<p>Median age – 50 Population over 60 years – 35.5%</p>
	<p>Income and work</p> <ul style="list-style-type: none"> <li>• Median weekly family income – \$1,419</li> <li>• In the labour force – 48.2%</li> <li>• Working – 53.3% full-time, 34.1% part-time</li> <li>• Unemployed – 3.8%</li> </ul>



## Our economy

The 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.

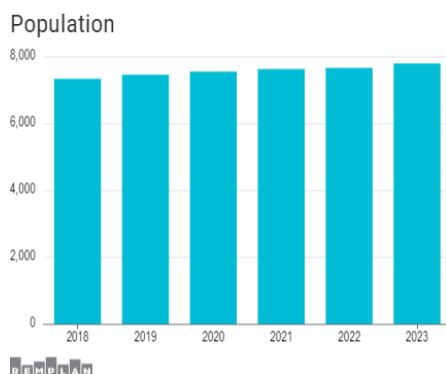
The Shire has unique features that provide interest for both locals and visitors, from the arts, sport, history and natural assets such as:

- Landscapes encompassing flat, open plains and hilly terrain.
- The Pyrenees Ranges that provide two separate climates to its north and south.
- The Pyrenees Wine Region.
- 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 in Avoca, Beaufort, Landsborough and Moonambel.
- Historic homesteads on the Victorian Heritage Register.
- A creative sector including the Art Trax Gallery the Avoca Arts and Gardens Precinct.
- Several state parks including Mt Buangor, Pyrenees Ranges State Forest, Mt 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, as well as four windfarms.

## Population

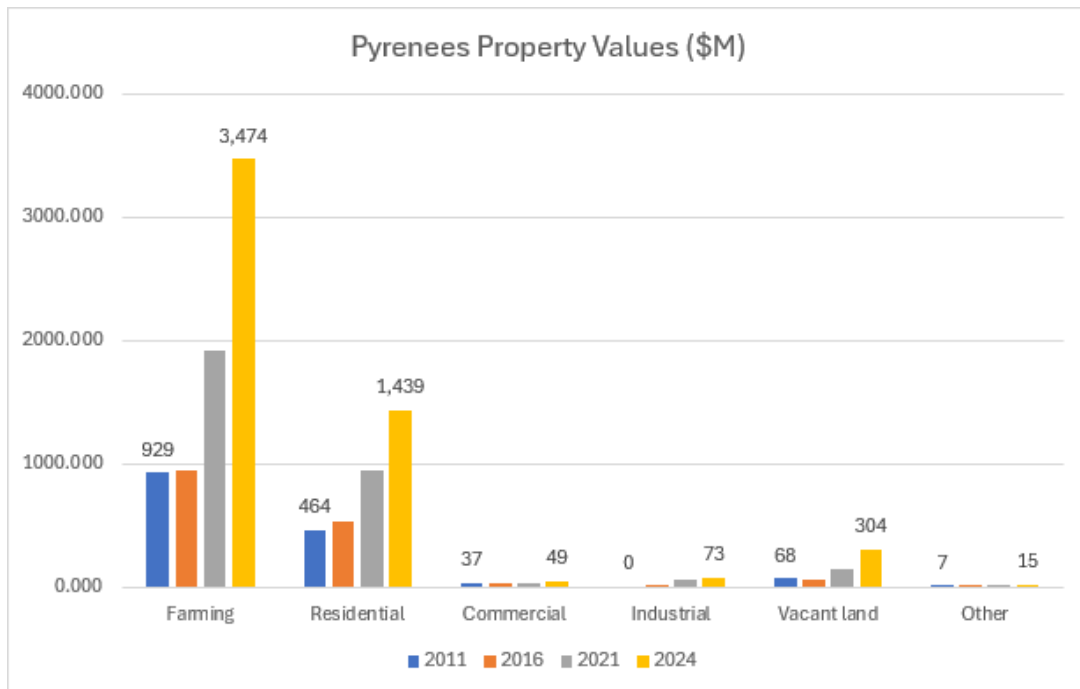
Population growth in the Pyrenees Shire has seen slight but steady growth over the past 10 years, supported by Council's Correa Park development in Beaufort and infill development in all townships.



## Property values



Property values rose across the Shire in the financial year. Although the statistics are difficult to separate, the increase seen in farming valuations was greater in the southern end of the shire.



## Tourism

Tourism is an important industry in the Shire, which has a range of natural assets that lend themselves to outdoor activities such as bushwalking, camping, cycling, and sightseeing, and around 20 winery cellar doors operating in the Pyrenees and Grampians wine regions. The region also hosts a range of events that attract visitors year-round.

## Arts and culture

Art features prominently in the shire with two main galleries in Beaufort (Art Trax) and Avoca (Gallery 127), a range of other art-focused communities and major art shows held in the two major 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



The 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 motor bike 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.

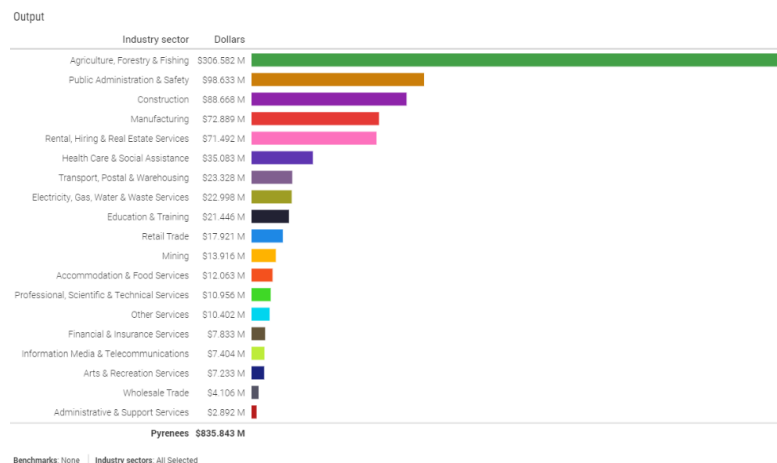
Businesses in the industry type "agriculture, forestry and fishing" make up nearly half the total number of businesses in the Shire, almost one third of its gross output, and almost a third of the workforce is employed in this industry. Key agriculture crops include wool, cereal, hay, and meat.

Other important industries of employment include viticulture, healthcare and social assistance, electricity, gas and waste-water 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 \$704.526 million.

### Pyrenees

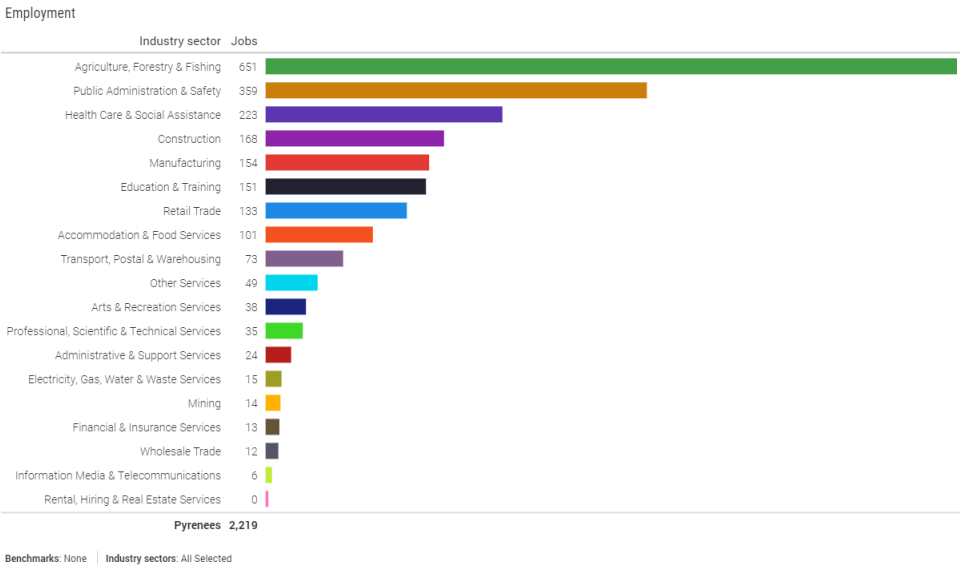


## Employment

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.

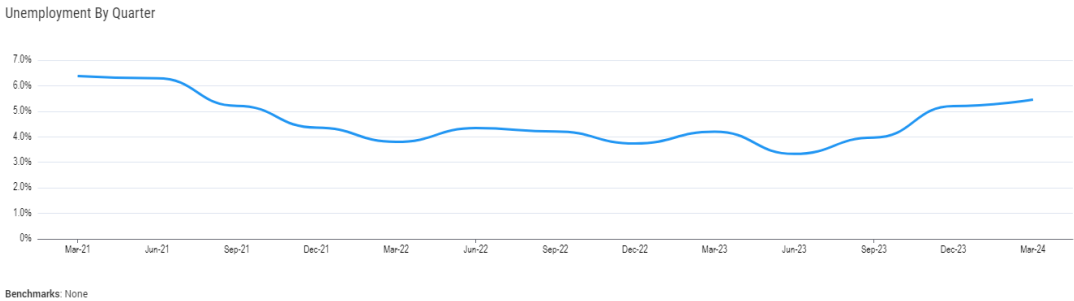


Pyrenees



Unemployment has dropped steadily to just over 3% in June 2023 before rising slightly to 5.5% in March 2024.

Pyrenees



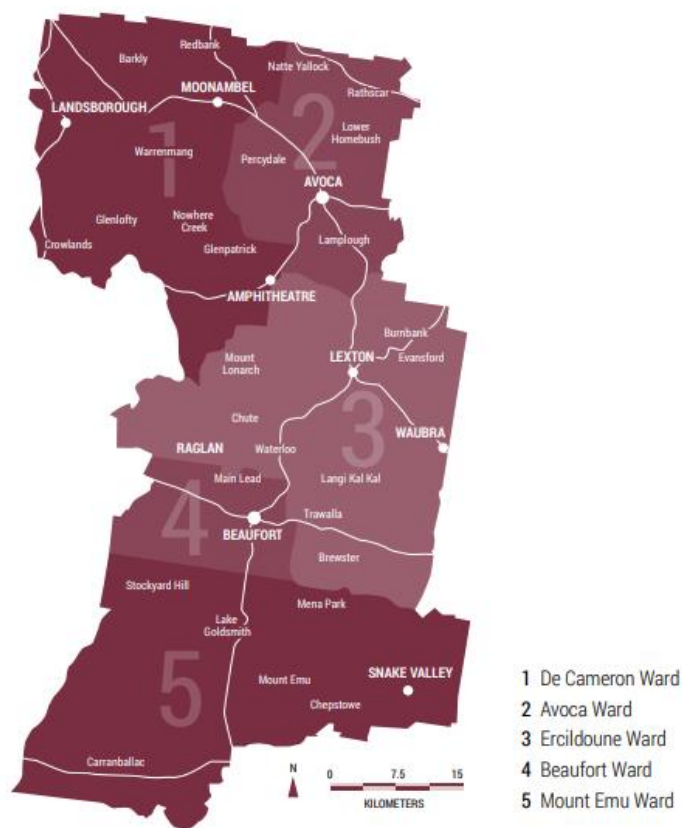




## SECTION 4 – OUR COUNCIL

The current Pyrenees Shire Council was elected on 24 October 2021 for a four-year term, with the next election to be held in October 2024.

The Pyrenees Shire municipality is divided into five wards represented by one Councillor in each ward.



Note: an electoral boundary review was conducted in 2024 by the Victorian Electoral Commission, which will come into effect for the 2024 Council elections.F



## COUNCILLORS

*Please note: due to this report being presented during the Election Period 2024, the information in this section has been edited to comply with the Local Government Act 2020 and the Pyrenees Shire Council Election Period Policy 2024.*

### Mayor – Cr Robert Vance

De Cameron Ward

First elected 1987; re-elected 1996, 1999, 2008, 2012, 2016 and 2020.

### Cr David Clark

Ercildoune Ward

First elected 1992; re-elected 1996, 1999, 2008, 2012, 2016 and 2020.

### Cr Ron Eason

Avoca Ward

First elected 2012; re-elected 2016 and 2020.

### Cr Damian Ferrari

Beaufort Ward

First elected 2018; re-elected 2020.

### Cr Tanya Kehoe

Mount Emu Ward

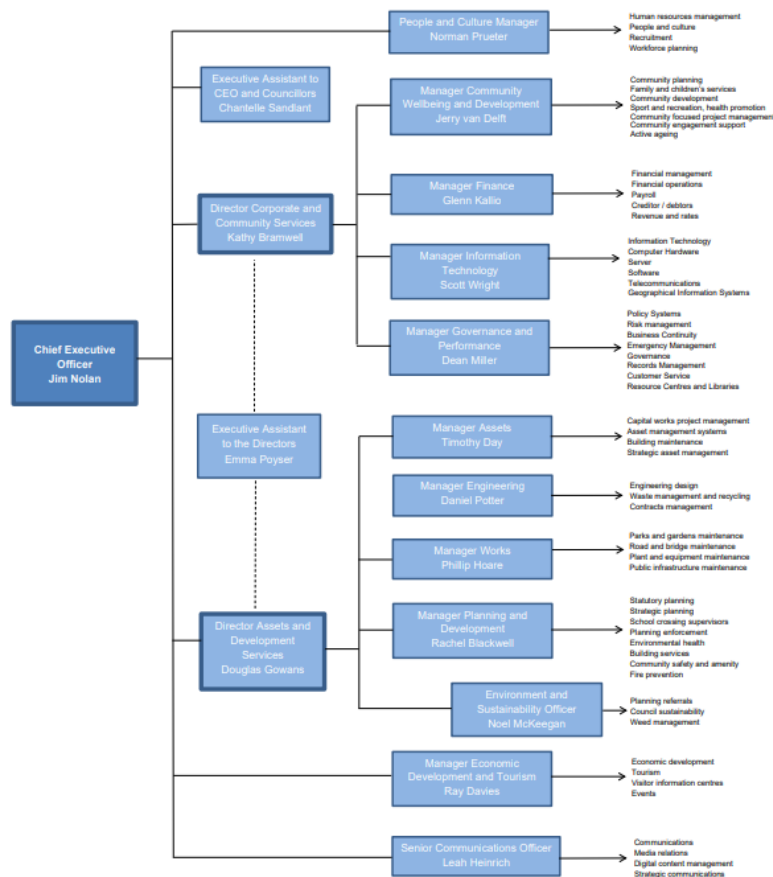
First elected 2012; re-elected 2016 and 2020.



## SECTION 5 – OUR PEOPLE

### Organisational structure

Council is the governing body that appoints a Chief Executive Officer (CEO). The CEO has responsibility for the day-to-day management of operations in accordance with the strategic directions of the Council Plan. 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 with Pyrenees Shire Council 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 delivery of the Council Plan and the implementation of Council decisions. Jim also has direct responsibility for economic development, people and culture, and communications.

### **Kathy Bramwell – DipHE (Business); Grad. Cert. Risk Management Director Corporate and Community Services**

Kathy joined Pyrenees Shire Council in January 2017, originally working in the Governance and Risk area and moving into the Director role in mid-2018. She has 20 years' experience in governance, risk management and compliance in the Victorian Public Sector – in local government at Brimbank City Council and, before Pyrenees, at RMIT University in Melbourne.

Kathy is responsible for the strategic management of the Corporate and Community Services Directorate, which includes finance and administration, information technology, governance, corporate compliance, risk management/OHS, emergency management, customer service, community wellbeing, community development, and Council's libraries and information centres.

Kathy is also Council's Councillor Conduct Officer and Public Interests Disclosures Coordinator.

### **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 table 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>	<ul style="list-style-type: none"> <li>• <b>Media releases</b></li> <li>• <b>Social media</b></li> <li>• <b>Official communications</b></li> <li>• <b>Website management</b></li> </ul>
<b>Advocacy</b>	<ul style="list-style-type: none"> <li>• Advocating and promoting proposals which are in the best interests of the local community</li> </ul>
<b>People and Culture (Human Resources)</b>	<ul style="list-style-type: none"> <li>• Recruitment, retention and staff well-being</li> <li>• Volunteer management</li> <li>• Organisational training and development</li> <li>• Industrial relations / grievance management</li> <li>• WorkCover and return-to-work management</li> <li>• Gender equality</li> </ul>
<b>Economic Development and Tourism</b>	<ul style="list-style-type: none"> <li>• Economic and business development</li> <li>• Business sector monitoring, support, liaison and advice</li> <li>• Tourism promotion and marketing</li> <li>• Caravan parks</li> <li>• Events promotion</li> </ul>

### 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 grants 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> </ul>
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	<ul style="list-style-type: none"> <li>• Family violence</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>• 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 and Communications Technology</b>	<ul style="list-style-type: none"> <li>• Data and information security / disaster recovery</li> <li>• Information management</li> <li>• Systems development and management</li> <li>• Customer support</li> <li>• Geographic Information Systems (GIS)</li> </ul>
<b>Governance Risk and Compliance</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>• Records management</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>
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<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 &amp; 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 2024, a summary of the number of full-time equivalent (FTE) staff categorised by employment classification and gender is set out below. This represents a decrease in FTE from the previous year.

Structure Classification	Band 1 FTE	Band 2 FTE	Band 3 FTE	Band 4 FTE	Band 5 FTE	Band 6 FTE	Band 7 FTE	Band 8 FTE	All other FTE	Total FTE
Permanent Full Time - W	0.0	0.0	0.0	3.0	4.0	7.0	2.0	1.0	2.0	19.0
Permanent Full Time - M	0.0	0.0	16.0	7.0	3.0	11.0	2.0	3.0	8.0	50.0
Permanent Full Time - X	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Permanent Part Time - W	0.0	0.0	0.0	6.0	0.6	2.7	0.0	0.0	0.0	9.3
Permanent Part Time - M	0.0	0.0	0.0	0.8	0.0	0.0	0.0	0.0	0.0	0.8
Permanent Part Time - X	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Casual - W	0.2	0.0	0.0	1.8	0.0	0.0	0.0	0.0	0.0	2.0
Casual - M	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Casual - X	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>TOTAL</b>	<b>0.2</b>	<b>0.0</b>	<b>16.0</b>	<b>18.6</b>	<b>7.6</b>	<b>20.7</b>	<b>4.0</b>	<b>4.0</b>	<b>10.0</b>	<b>81.1</b>

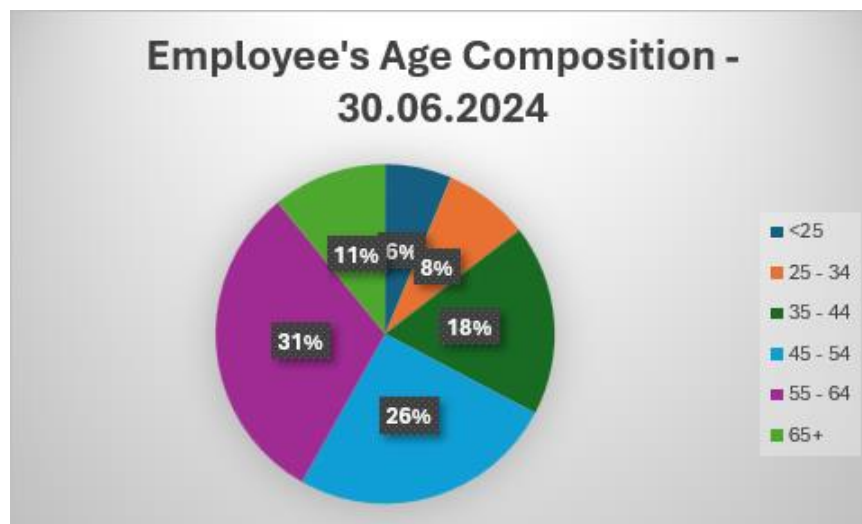
### Gender categories

W - Women

M - Men

X - Self-described gender

As of 30 June 2024, the Pyrenees Shire Council had a total permanent workforce of 81.1 equivalent full-time, or 104 individuals.







## Other staff matters

### Gender Equality Action Plan (GEAP)

Council is committed to improving equality based on gender and other barriers. A progress report against the Pyrenees Shire Council Gender Equality Action Plan (GEAP) was submitted during the year and a new Diversity Respect Inclusion Working Group will support the work to implement the Plan.

### Recruitment, attraction and retention

Council currently employs 110 members of staff. Council advertised 26 positions in 2023/24. A few positions needed to be advertised multiple times as Council was unable to fill positions due to labour shortages in the market. For most positions advertised, Council continues to receive multiple applications.

### Traineeships and work experience

One trainee undertook their traineeship during 2022/2023 in the customer services team. Furthermore, secondary school students and tertiary school students are given the opportunity to undertake work experience placements in the organisation.

### Learning and development

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

Examples of the training undertaken in 2023/24 include:

- First Aid/CPR



- Occupational health and safety
- Mental health first aid
- Emergency management training
- Diploma in Project Management
- Chemical management
- Contract management
- Certificate IV in Leadership and Management

Staff also 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.

- 1 staff member was recognised for 40 years of service
- 1 staff member was recognised for 30 years of service
- 2 staff members were recognised for 20 years of service
- 1 staff member was recognised for 15 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 the 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 the 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".

### 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.

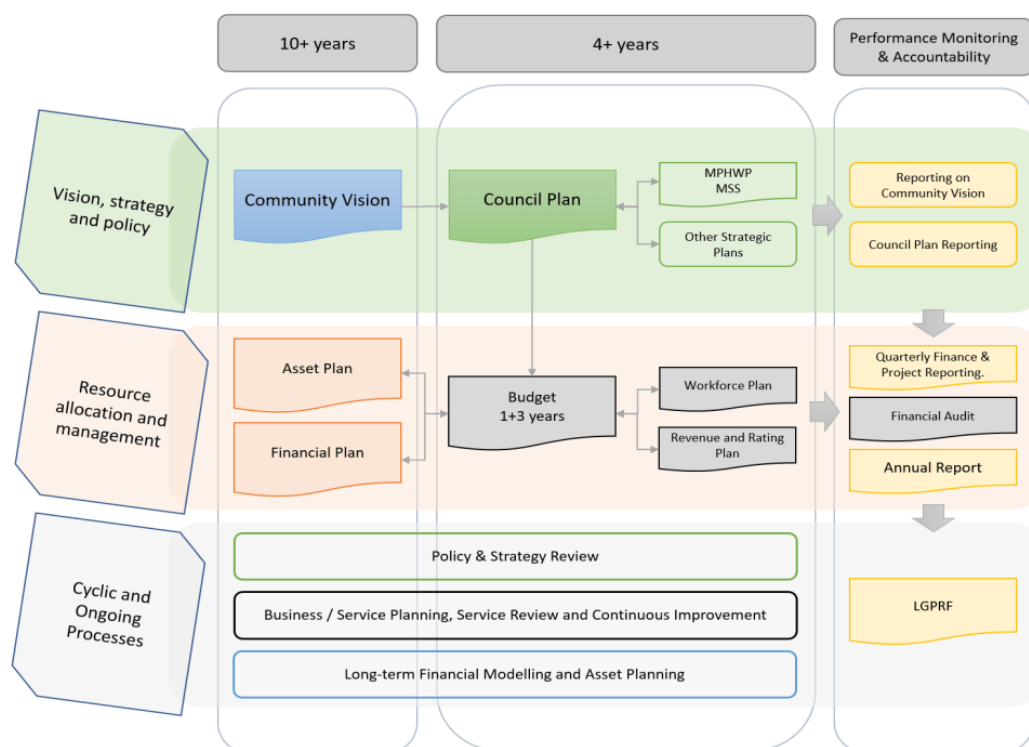
## Claims

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

## SECTION 6 – OUR PERFORMANCE

### Integrated Strategic Planning and Reporting Frameworks

The following diagram shows the relationships between the key planning and reporting documents that make up the integrated strategic planning and reporting framework for local government. It also shows the opportunities for community and stakeholder input and feedback.



Following the development of a full suite of documents from 2021 and 2022, the following were reviewed and updated in 2023/24 financial year:

- An Annual Budget
- The Revenue and Rating Plan and the 10-year Long-term Financial Plan
- The Asset Management Plan
- The Workforce Plan

Progress and update reports were provided to the Council and community via Council meetings on the Budget and Council Plan.

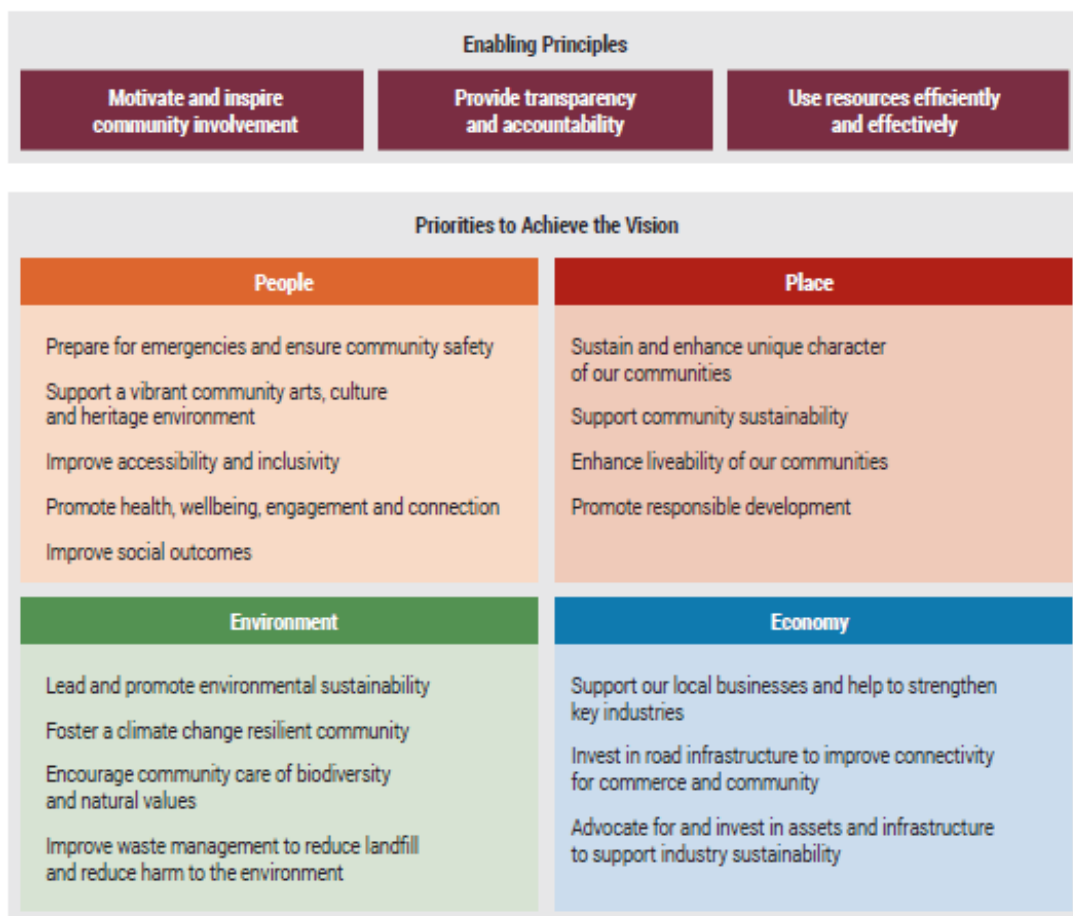
A community session was held in Lexton to report back on progress made against the Community Vision 2031.



## Council Plan

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 2021-2025 includes strategic objectives, operational strategies for achieving these for the four-year Council term, and strategic indicators for monitoring achievement of the strategic objectives.





## Performance

Council's performance for the 2023/24 year has been reported below in separate sections against each strategic objective to demonstrate Council's progress against the Council Plan, separated within each section as follows:

- a. Results achieved in relation to the strategic indicators in the Council Plan.
- b. Progress in relation to the priorities identified to achieve the Vision in the Council Plan.
- c. Services funded in the budget.
- d. 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. The EOFY June 2024 marks the end of the third year of the Council Plan.

Enabling Principles Council Plan priorities		What we have achieved so far
<b>a. Motivate and inspire community involvement</b>		
1.	Embed community participation in project management framework. Status: Complete and ongoing – now part of BAU	Community engagement is now embedded in the project management framework and is conducted as part of all projects and activities with a public impact or that have a public interest. 16 projects were listed on the Engagement Hub over the year.
2.	Work with our communities to understand and release their aspirations. Status: Ongoing – now part of BAU	The Community Development Team continued the schedule of working within our communities over the year, joined periodically by members of other teams, successfully building and reinforcing relationships with community members and groups. Some of this engagement has focused on re-invigorating community action plans and 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. Community funding and grant programs were successfully expended during the year, reflecting



Enabling Principles Council Plan priorities	What we have achieved so far
	the strong support and encouragement provided by officers to community members and groups. A progress update against the Community Vision 2031 was given to community members earlier in 2024.
3. Encourage wide representation of community in Council decision-making. Status: Ongoing – now part of BAU	Opportunities for community discussion with Councillors and senior officers are provided monthly on a 24-month rotating schedule to all parts of the shire – generally held in the evening to allow for a greater level of community participation. In 2023-24, sessions were held at Raglan, Lake Goldsmith, Brewster, Amphitheatre, Evansford, Snake Valley, Beaufort, Redbank, Landsborough, Stoneleigh, and Avoca. Monthly Council Meetings are open to the public, with opportunity for public participation at those meetings through questions or submissions. Community members can present to Councillors at briefing sessions on topics of interest or concern. During the year community members discussed issues relating to wind farms, power lines proposals, environmental issues, and planning matters.
4. Providing a range of opportunities for community participation, including online, in-person, and through different media. Status: Ongoing – now part of BAU	The Engagement Hub application on Council's website is widely utilised as the basis of focused engagement for projects and where community input on planning activities is sought – e.g. as part of passive and active recreation master planning activities. In-person engagement was utilised during the year to enable community to ask questions about topical issues such as the local roads network and planning for green space areas. All engagement opportunities continue to be supported by Council's ongoing social media presence on Facebook, which is continually updated with information on topical matters of importance to our community.
5. Annually report to a community consultative group to review the implementation of the Community Vision. Status: Complete.	An in-person forum was convened in early 2024 to provide an update to community on Council's implementation of priorities identified in the Pyrenees Shire Community Vision 2031. This was held at the newly constructed Lexton Community Hub and included the strong connections



Enabling Principles Council Plan priorities		What we have achieved so far
		between the Community Vision and the current Council Plan.
<b>b. Provide transparency and accountability</b>		
6.	Reflect community consultation and research findings in decision-making. Status: Complete and ongoing – now part of BAU.	The Council report template has been 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. Status: Ongoing for the life of the Council Plan.	Measures to monitor the outcomes of the Council Plan are reported against annually in this progress update and the Annual Report.
8.	Provide relevant, timely, and accessible updates via a broad range of communication channels to reach groups and individuals without our community (e.g., website, email, e-newsletters, paper newsletters, notice boards). Status: Complete and ongoing – now part of BAU	The Engagement Hub on Council's website continues to be used as a primary online tool for seeking community feedback and participation in projects. Active projects continue to be published on an interactive dashboard on the website, which allows real-time information to be provided to the community. During the year, ongoing improvements to the dashboard included a map location facility and linking of financial data with Council's general ledger. Information and shire news continues to be published in weekly newspaper media and social media where appropriate. Ongoing effort has been made over the year to improve notification to community on projects and capital works in a timely manner.
9.	Continue to foster a culture of accountability and transparency. Status: Ongoing – now part of BAU	Quarterly reporting is provided to Council and Community on progress against the Council Plan. EOFY progress on the Council Plan and other achievements and challenges is included within Annual Reports. Full-age media noticeboards attempt to maximise information to our community and these are published in paper format in resource centres.
<b>c. Use resources efficiently and effectively</b>		
10.	Continue to build the capability and capacity of	Council's executive leadership team continue efforts to build organisational capacity without





Enabling Principles Council Plan priorities	What we have achieved so far
Council employees to deliver the Council Plan. Status: In progress	undue stress on limited resources and with a focus on delivery of the Council Plan. Dynamic workforce planning supports capacity building efforts and ensures that appropriate skills and expertise is available within the teams to ensure effective and responsive delivery of Council services and programs.
11. Promote financially responsible decisions. Status: Ongoing / now part of business as usual	Strong financial management is a primary focus for the Council and its administration and remains a challenge in the face of inflationary costs (particularly for infrastructure projects using raw materials) and the growing demand for local government to do more with the same (or less in real terms) resources. Fiscal oversight of projects continues to improve, notwithstanding inflationary pressures, and alignment with Council strategic priorities is required for all projects. Fraud and corruption prevention controls were reviewed and strengthened during the year and strategic financial risks are regularly monitored and reviewed. Internal audit reviews continue to be used as a vital way of identifying improvements to control and performance.
12. Monitor staff wellbeing and satisfaction. Status: Ongoing / now part of business-as-usual continuous improvement	Staff satisfaction surveys, including the state government People Matters Survey, are conducted annually. Results are analysed with actions plans developed to address concerns raised. Psychosocial and psychological safety have arisen as key topics of wellbeing in 2024. The 2024 Annual All Staff Day had this as a focus through its theme of "Connection, Collaboration, and Belonging", introducing discussion on safe behaviours, feedback / speak-up safety, and cross-organisational collaboration. To build upon developing these themes and build upon previous work done on connection and belonging, Council has convened a new cross-organisational Diversity, Respect and Inclusion Working Group – designed to have a lasting change on organisational culture.



Enabling Principles Council Plan priorities	What we have achieved so far
	Other strategies on strengthening psychosocial and psychological safety are under development, including a means of regular monitoring of staff wellbeing.

Council Plan - Enabling Principles – performance against Strategic Measures			
Measure	Target	Source	Status Report
1. Percentage of Council decisions made at meetings open to the public	Maintain to at least 90%	Local Government Performance Report (LGPR)	✓ 93.89% - the number of decisions made in closed Council meetings is limited to essential confidential items only.
2. Attendance by Councillors at Council meetings	95% or higher	LGPR	✓ 95.38%
3. Community satisfaction with community consultation and engagement	Maintain at 55% or above	Community Satisfaction Survey	✗ 52% - Although an improvement over the previous year, this measure is an aspirational target aimed for over the next few years.
4. Online Engagement Hub	At least 12 new engagement activities per year	Engagement Hub report	✓ 16 published on the Engagement Hub.
5. Social media activity – number of followers on Facebook	Increase to 2,500	Facebook statistics	✓ 3,700 Increase of 31% from the previous year
6. Face-to-face engagements with communities by Councillors and	Held in at least 20 localities over	Councillor calendars	✓ 20 sessions, 18 different localities.



Council Plan - Enabling Principles – performance against Strategic Measures				
	senior officers – community cuppa events	a two-year period		
7.	Responses to Customer Action Requests (CARs) submissions	Maintain open CARs below 300	CARs report	✓ 277.42 – 2023/24 average.
8.	Average rate per property assessment	Maintain below average for small rural councils	LGPR	✓ 22/23: Pyrenees - \$1,512.42 Others - \$1,531.11 23/24: Pyrenees - \$1,755.69 Comparisons not received until October
9.	Rates as a percentage of underlying revenue	Under 50%	LGPR	✗ 68.48%
10.	Annual percentage of staff turnover	Maintain below 15%	LGPR	✗ 22.86%
11.	Report to Council on health of organisation through Workforce Plan	Annually	Council meeting agenda	✓ Briefings provided: 20.6.2023 5.12.2023

Council Plan - Enabling Principles – relevant Service Performance Indicators					
Service Performance Indicator	2021	2022	2023	2024	Comments
<b>Governance</b>					
Transparency Council decisions made at meetings closed to the public	15.47%	10.46%	12.69%	6.11%	More items are prioritised for open Council meetings to meet community expectations around transparency.



Council Plan - Enabling Principles – relevant Service Performance Indicators					
Service Performance Indicator	2021	2022	2023	2024	Comments
Consultation and engagement Satisfaction with community consultation and engagement	55	51	50	52	
Attendance Councillor attendance at Council meetings	93.46%	100%	98.57%	95.38%	
Service cost Cost of elected representation [Direct cost of the governance service / number of Councillors]	\$41,367	\$50,174	\$88,679	\$104,449	There has been a re-alignment of costs in the calculation of the 23-24 financial year.
Satisfaction Community satisfaction with Council decisions	54	53	50	51	

Council Plan - Enabling Principles – Financial Performance Indicators					
Service Performance Indicator	2021	2022	2023	2024	Comments
Operating position					
Adjusted underlying result Adjusted underlying surplus (or deficit)	1.45%	4.22%	6.16%	-38.96%	Federal financial assistance grants were received in advance in 2022/23 and with minimal financial grants received in 2023/24 and substantial expenditure incurred on the flood and fire events in 2023/24, this has resulted in the 2024 result



Council Plan - Enabling Principles – Financial Performance Indicators					
Service Performance Indicator	2021	2022	2023	2024	Comments
					being much lower than both prior year and forecasted indicator results.
<b>Liquidity</b>					
<b>Working capital Current assets compared to current liabilities</b>	179.56%	240.50%	256.64%	193.13%	Target balances assumed no carryover funds for projects not completed where the actual results included funds for projects that had not been completed. The 2024 actual indicator result is lower than 2022 and 2023 as in prior years federal financial assistance grants were received in 2024 resulting in a reduction in cash held.
<b>Unrestricted cash Unrestricted cash compared to current liabilities</b>	-70.94%	-66.83%	168.04%	100.68%	The 2023 result is higher than 2024 due to the 2023/24 Federal financial assistance grants being received in advance in 2023. In



Council Plan - Enabling Principles – Financial Performance Indicators					
Service Performance Indicator	2021	2022	2023	2024	Comments
					addition, Council is carrying expenditure for floods and fire events that has not been reimbursed by the state government, resulting in lower cash levels.
<b>Obligations</b>					
Loans and borrowings compared to rates	0.00%	0.00%	4.40%	10.74%	Council borrowed funds for caravan park redevelopment and strategic land purchases. As Council has a low loan base, any increase results in a significant increase.
Loans and borrowing repayments compared to rates	0.00%	0.00%	0.87%	1.13%	
Indebtedness Non-current liabilities compared to own source revenue	1.16%	0.87%	4.18%	9.11%	
Asset renewal and upgrade compared to depreciation	109.94%	110.58%	116.06%	100.73%	Council received grants which increased the spending on asset renewal and upgrade in both the prior periods and 2024.
<b>Stability</b>					
Rates concentration Rates compared to adjusted underlying revenue	46.57%	50.63%	47.19%	67.88%	The 2024 indicator result is higher than both prior year



Council Plan - Enabling Principles – Financial Performance Indicators					
Service Performance Indicator	2021	2022	2023	2024	Comments
					results due to a reduced 2024 adjusted underlying revenue balance as a result of the timing of federal financial assistance grants as detailed above.
<b>Rates effort</b> <b>Rates compared to property values</b>	0.41%	0.40%	0.28%	0.25%	Property values in 23/24 were significantly valued higher however rate capping minimised the increase in the rate revenue. The effect of the rate capping is that revenue does not increase at the same rate as property values.
<b>Efficiency</b>					
<b>Expenditure level</b> <b>Expenses per property assessment</b>	\$3,962	\$3,866	\$4,109	\$4,365	The actual 2024 indicator result is higher than targets, comparative indicator results and forecast results as a result of unbudgeted expenditure on the October



Council Plan - Enabling Principles – Financial Performance Indicators					
Service Performance Indicator	2021	2022	2023	2024	Comments
					2022 flood and 2024 fire events. Significant expenditure was incurred for both these events in 2024.
Revenue level Average rate per property assessment	\$1,463	\$1,507	\$1,512	\$1,531	

Council Plan - Enabling Principles – Sustainable Capacity Performance Indicators					
Service Performance Indicator	2021	2022	2023	2024	Comments
Efficiency					
Population Expenses per head of municipal population	\$3,191	\$3,085	\$3,332	\$3,532	
Infrastructure per head of municipal population	\$31,352	\$31,852	\$35,541	\$35,120	
Population density per length of road	3.72	3.88	3.79	3.88	
Own-source revenue Own-source revenue per head of municipal population	\$1,695	\$1,817	\$1,925	\$1,956	
Recurrent grants Recurrent grants per head of municipal population	\$1,205	\$1,283	1,471	327	Non-receipt of the financial assistance grants within the financial year and the removal of the home care service significantly reduced the recurrent grants received by Council in 23-24.
Disadvantage	3.00	3.00	3.00	3.00	





Council Plan - Enabling Principles – Sustainable Capacity Performance Indicators					
Service Performance Indicator	2021	2022	2023	2024	Comments
<b>Efficiency</b>					
Relative Socio-Economic Disadvantage					
Workforce turnover Percentage of staff turnover	12.4%	31.0%	15.9%	22.9%	24 staff resigned during the year, of which 14 were associated with ending of the home-care service and retirement.

## 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 PLAN PRIORITY 1 PEOPLE Council Priorities		Role	What we have achieved so far
<b>a. Prepare for emergencies and ensure community safety</b>			
1.	Have appropriate and up-to-date emergency management plans. Status: Complete with ongoing continuous improvement / now part of BAU	Facilitate	The Municipal Emergency Management Plan (MEMP) update was approved by the Regional Team late 2023. Appropriate sub-plans have been updated and published and the internal crisis management team manual review is nearing completion.
2.	Support communities in times of emergencies and in post-emergency recovery. Status: Ongoing / now part of BAU	Support	Staff emergency management capabilities are maintained through regular training and exercises – many of which are done through collaboration with neighbouring councils and response agencies. 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 – clearly demonstrated in the Bayindeen Rocky Road fire in early 2024. The fully funded Safer Together project is nearing completion – designed to support



COUNCIL PLAN PRIORITY 1 PEOPLE Council Priorities		Role	What we have achieved so far
			<p>six individual townships in the Pyrenees and Golden Plains shires in improving resilience to bushfires.</p> <p>Funding was confirmed that this project will continue in the Pyrenees Shire until 2026.</p>
<b>b. Support a vibrant community arts, culture, and heritage environment.</b>			
3.	Develop a Creative Community Strategy. Status: In progress	Facilitate	<p>Although suitable external funding did not arise, Officers have engaged with community members to develop an appropriate strategy which should be finalised in 2024/25.</p>
4.	Implement the Reconciliation Plan and Reconciliation Advisory Committee. Status: In progress	Facilitate	<p>Implementation of Council's second Reconciliation Action Plan (RAP) is underway and in its final year. The RAP has three pillars:</p> <ul style="list-style-type: none"> <li>• Partnership – collaboration with key local partners to guide us on our reconciliation journey.</li> <li>• Recognition – understand, acknowledge and protect our local history, and celebrate and respectfully utilise local cultural knowledge.</li> <li>• Empowerment – engaged and inclusive communities that embrace diversity and ensure First Nations community members thrive.</li> </ul> <p>Implementation of the RAP is well advanced, and a collaboration of public representatives and council officers forms an advisory committee to oversee and monitor this.</p>
5.	Support our community groups, including historical societies, preserve and understand our region's history. Status: In progress	Support	<p>Support is provided to historical societies via community grant funding upon request.</p> <p>Rates waiver was provided in 2024 to the Beaufort Historical Society to assist in reducing costs and enabling their continued activity.</p> <p>Engagement was delivered with community groups to increase partnership and accessibility, including community outreach sessions, community workshops and training sessions. Advocacy on behalf</p>




COUNCIL PLAN PRIORITY 1 PEOPLE Council Priorities		Role	What we have achieved so far
			of community included asset management, capital funding and better volunteer governance, and support included external funding submission support and direct provision of \$151,692 in community grants.
6.	Support community events. Status: Ongoing / now part of BAU	Support	Events are supported via the provision of funding through Council's community grants / funding programs. Councillors and Council officers attend community events where opportunity arises.
<b>c. Improve accessibility and inclusivity</b>			
7.	Facilitate connectivity and increase accessibility through appropriate infrastructure. Status: Ongoing / now part of BAU	Advocate	Council's 10-year Asset Management Plan was reviewed and re-adopted in 2024. Advocacy for government funding to support improvement of road network linkages and connections, public transport, and improved telecommunications coverage is ongoing. Funding to upgrade sportsfield lighting at the Beaufort Goldfields Recreation Reserve was successful during the year. Extensive drainage works in Avoca was undertaken which should reduce some impacts of stormwater flooding. Flood studies continue to identify further potential improvements for the future.
8.	Develop an Accessibility Strategy. Status: Outstanding.	Pending funding	The Council Plan indicates that this was awaiting appropriate external funding opportunities, which have not arisen. Council officers were to convene a working party to determine what could be achieved within internal budget parameters with regard to accessibility and inclusion. However, opportunity to conduct this activity has not arisen during 2023/24 and a request to delete this priority will be submitted in 2024.
9.	Progress towards improved gender equity. Status: In progress.	Facilitate	The workplace Gender Equality Audit and development of a Gender Equality Action Plan was completed and approved by State Government and a multi-year project to implement the Gender Equality Action Plan is underway.



COUNCIL PLAN PRIORITY 1 PEOPLE Council Priorities		Role	What we have achieved so far
			Implementation will be supported by a newly convened Diversity, Respect & Inclusion working group. Gender diversity and the gender pay gap were both improved within Council during the financial year.
<b>d. Promote health, wellbeing, engagement and connection</b>			
10.	Have a Municipal Health and Wellbeing Plan. Status: Complete.	Deliver	A regional, collaborative review of the Municipal Health & Wellbeing Plan was completed. The Municipal Public Health & Wellbeing Plan guided work conducted with specific populations such as young people (including the LTP learner driver program and the Whitten Project Youth Leadership program), older adults (through delivery of the Regional Assessment Service and supported resident navigation of My Aged Care).
11.	Assist community with access to appropriate aged-care and early-years services. Status: In progress.	Partner / Deliver	Council exited direct service delivery of home-based care services on 30 June 2023. The transition to a new provider in the under-65 care sector was delayed due to the unpreparedness of the new provider. Council agreed to continue provision of services under contract to the new provider until 31 August 2023. Following the transition out of direct care services, a positive ageing coordinator was appointed to develop and deliver a strategy to complement direct aged care provision and support older community members in maintaining a healthy lifestyle and maintain community connections. A presentation on potential strategy inclusions was provided to Councillors in 2024. Pyrenees Shire Council is collaborating with neighbouring councils on developing a joint Early Years Strategy in 2024.
12.	Work with partners to support young people to be active in our community. Status: Interrupted – in progress	Support	Successful youth programs were underway but interrupted by staff losses. This work will be re-invigorated in late 2024.



COUNCIL PLAN PRIORITY 1 PEOPLE Council Priorities		Role	What we have achieved so far
13.	Support communities to have access to high-quality assets, facilities, and programs to promote passive and active recreation. Status: In progress	Support	Implementation of Council's Recreation Strategy continues. Efforts to identify funding opportunities to maintain, develop and upgrade community facilities remains ongoing. Master plans for Beaufort Goldfields Recreation Reserve and Beaufort Linear Park were completed, and planning for a Waubra Community Hub Master Plan is underway.
14.	Advocate for appropriate access to medical and allied health services. Status: Ongoing.	Advocate	Ongoing when opportunities arise.
<b>e. Improve social outcomes</b>			
15.	Support community programs targeted at access to healthy food. Status: Ongoing – now part of BAU	Support	Council continued to support local markets and food pantries; and promotes healthier food options as part of its Municipal Health and Wellbeing Plan. The risk of food security locally was identified during the year due to ongoing impacts of cost-of-living increases.
16.	Deliver and support activities aimed at increasing community connections and reducing social isolation. Status: In progress	Deliver	Community grants programs directly support improving community connections. A positive ageing strategy is under development with a focus on active living and maintaining community connections for older residents.
17.	Support learning through provision of knowledge services including contemporary library services. Status: In progress	Support	A service review was completed of the services within the resource centres with a key recommendation to investigate the concept of expanding library services through an "Open Libraries" program. The mobile library outreach program continued to expand through the more remote townships, servicing isolated residents and primary schools, and including a limited home delivery service.

Council Plan Priority 1 - People – Strategic Measures			
Measure	Target	Source	Status report
1.1 Municipal Emergency	By Jun 2023	Audit outcome	 MEMP approved November 2023



Council Plan Priority 1 - People – Strategic Measures				
Measure		Target	Source	Status report
	Management Plan passes external audit			
1.2	Visits to resource centres	Maintain or increase by 5% per year	Door counts	Decreased by 7% from the previous year.
1.4	Participation in Maternal and Child Health Service	90% or higher	LGPR	93.71%
1.5	Community satisfaction with arts centres and libraries	Increase from 69%	Community Satisfaction Survey	70%

Council Plan – Priority 1 People – Relevant Service Performance Indicators					
Service Performance Indicator	2021	2022	2023	2024	Comments
<b>Libraries</b>					
Resource currency Recently purchased library collection [purchased in <5 years)	57.57%	60.86%	60.44%	57.37%	
Service cost Cost of library service per population	\$49.62	\$16.80	\$18.02	\$62.43	Costs have been based on operational costs for the libraries less the percentage of costs associated with visitor information services – based on 21% for Avoca and 12% for Beaufort centres. The increased reported cost from the previous two years is due to employee costs being excluded from former



Council Plan – Priority 1 People – Relevant Service Performance Indicators					
					year calculations.
Utilisation Loans per head of population	N/a	N/a	N/a	3.20	New measure in 2024
Participation Library membership per head of population	N/a	N/a	N/a	16.38%	New measure in 2024
Library visits per head of population	N/a	N/a	N/a	3.33	New measure in 2024. Includes visits made to branch libraries, mobile library and home delivery visits, plus visitors attending outreach activities and events. Excludes estimated visitation by tourists seeking visitor information (0.87).
Maternal and Child Health					
Service standard % of infant enrolments in the MCH service	100%	98.04%	101.64%	100.00%	
Service cost Average cost of the MCH service per hour worked	\$69.30	\$115.34	\$80.87	\$92.68	The cost of providing this service is variable depending upon demand.
Participation Participation in the service / number of children enrolled	78.46%	94.31%	92.95%	93.71%	
Participation	93.33%	100.00%	100.00%	100.00%	



Council Plan – Priority 1 People – Relevant Service Performance Indicators					
Participation in the service by Aboriginal children / number of children enrolled					
Satisfaction Participation in 4-week key age and stage visit	105.66%	98.04%	108.20%	95.00%	The yearly changes in key age and stage visit participation is due to the timing of age checks around the start and end of each financial year. With very small numbers, any visits outside of the reporting financial year can have an impact on statistics.

Maternal & Child Health Service Overview				
	2020/21	2021/22	2022/23	2023/24
Number of infants enrolled from birth notifications	53	50	62	60
Number of new enrolments	58	58	64	60
Number of active infant records	255	262	271	276
Additional consultations	170	165	173	198
Telephone consultations	22.68	87.25	155.27	82
Community strengthening activities	9	21.75	17	13
Supported playgroup sessions	26	49	100	103
In home support sessions	-	15	8	46

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.	\$25	\$56	-\$31
Library	Cost of providing the service.	\$520	\$486	\$34
Governance	Cost of providing the service.	\$539	\$522	\$17
Maternal & Child Health	Cost of providing the service.	\$247	\$236	\$11





## 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 PLAN PRIORITY 2 PLACE Council Priorities		Role	What we have achieved so far
<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. Status: Ongoing / Long Term.	Deliver	Pyrenees Futures will progress to a planning scheme amendment in 2024/25. The Rural Land Strategy is a long-term project for strategic planning with the main focus being placed on settlement and housing growth to align with state policy direction. Progress has been made towards structure plan implementation of townships including Snake Valley, Lexton and Waubra.
2.	Identify priorities and seek support to identify, preserve, and protect heritage assets. Status: Discontinued	Facilitate	In 2023 it was identified that appropriate funding had not materialised, and it was agreed to remove this priority from the Council Plan.  Although this item has been discontinued, Council continues to support and advocate for community led initiatives such as the recent heritage status of the Snake Valley Uniting Church.
3.	Maintain a planning scheme that accommodates community values and guides sustainable development. Status: Ongoing / Part of BAU	Deliver	Ongoing activity.
<b>b. Enhance the liveability and resilience of our communities</b>			
4.	Manage impacts of large-scale infrastructure projects (e.g., the Beaufort Bypass) on communities. Status: In progress	Deliver Advocate Support	The Planning Scheme Amendment for the Beaufort bypass was formally submitted by the Department of Transport & Planning, although there is still no funding commitment. Approval and implementation of the public acquisition overlay will create the need for a future strategic direction for Beaufort to



COUNCIL PLAN PRIORITY 2 PLACE Council Priorities		Role	What we have achieved so far
			be established via detailed township planning. Council is ensuring that community views regarding the Western Renewable Link are being represented to the proponents.
5.	Actively invite and encourage investment that supports employment. Status: Ongoing / part of BAU	Advocate Support	Ongoing investment support is provided to potential developers in response to enquiries.
6.	Provide services for towns (e.g., toilets, parks, playgrounds, sports facilities, town entrance signs, etc.). Status: Ongoing / Part of BAU	Deliver	Included as part of asset renewal program. The new Lexton Community Hub was completed in 2023 and is extensively used by the community. Master planning was completed for the Beaufort Goldfields Recreation Reserve and Beaufort Linear Park projects. Council has undertaken public toilet upgrades in Beaufort at two locations. The Avoca playground and streetscape implementation and improvement to town entrance sign lighting across the Shire.
7.	Maintain our streetscapes and public gathering spaces and improve and enhance where funding permits <sup>1</sup> . Status: Ongoing / part of BAU	Deliver	Maintenance programs remain an ongoing activity with an increase in resources to provide a high level of service to the community. Planning for appropriate improvement and place-making initiatives continues and implementation will be subject to funding availability.
8.	Provide and maintain appropriate infrastructure ensure a high level of amenity, accessibility, and safety <sup>2</sup> . Status: Ongoing	Deliver	Included within the 10-year asset management program which was reviewed and re-adopted in June 2024.

<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 Council Priorities		Role	What we have achieved so far
9.	Work with our communities to understand and realise their aspirations. Status: In progress	Facilitate	Council's community development team, supported by other officers when available, have continued the engagement activities within our communities to identify priorities and community needs, and reinvigorate the community action plans.
<b>c. Promote responsible development</b>			
10.	Adopt and apply principles around sustainable growth and development within townships. Status: Discontinued	Deliver	<p>This priority requires project funding to develop and deliver policy and scheme incorporation, which has not materialised, and it was agreed to remove this priority from the Council Plan.</p> <p>Although this priority was removed in 2023 due to lack of funding, housing has become a priority for state government which and is always a priority for Council. During 2023-24 Council strategically purchased land in Beaufort and Avoca to increasing housing availability within the shire.</p>

Council Plan Priority 2 - Place – Strategic Measures				
Measure	Target	Source	Status report	
2.1	Planning applications decided within required timeframes	At least 90%	GPR	91.78%
2.2	Community satisfaction with appearance of public areas	Maintain to at least 70%	Community Satisfaction Survey	69% Although improved from last year, not quite there
2.3	Number of townships with Framework Plans	2 key implementation actions	Strategic Planning Team	Planning Scheme Amendments being progressed for Waubra, Snake Valley and Lexton
2.4	Community satisfaction with recreational facilities	Maintain to at least 69%	Community Satisfaction Survey	68% Although improved from last year, not quite there
2.5	Enforcement of Local Laws performance	Maintain to at least 62%	Community Satisfaction Survey	60%



Council Plan – Priority 2 Place – Relevant Service Performance Indicators					
Service Performance Indicator	2021	2022	2023	2024	Comments
<b>Statutory Planning</b>					
<b>Timeliness</b> Average time taken to decide planning applications [days]	100	129	100	65	Processing of statutory planning applications within the statutory timeframes is based on the extent of resources within the team, complexity of applications, and quality / experience of team members and the number of permits requiring assessment.
<b>Service standard</b> Planning application decisions made within required time frames	95.31%	91.72%	91.05%	91.78%	Former years' percentages were previously incorrectly calculated. These have been checked against PPARS data for previous years and have been corrected in this 2024 performance statement to accurately reflect reported data.
<b>Service cost</b> Average cost of statutory planning service [per application]	\$2,601	\$2,293	\$1,866	\$3,251	There has been a reduction in planning applications which aligns



Council Plan – Priority 2 Place – Relevant Service Performance Indicators					
Service Performance Indicator	2021	2022	2023	2024	Comments
					with most councils across Victoria and which is attributed to challenging economic conditions.
Decision-making % of council planning decisions upheld at VCAT	0.00%	0.00%	0.00%	100%	Just 1 application was lodged with VCAT during the financial year which was determined in Council's favour.
<b>Aquatic facilities</b>					
Service standard Health inspections of aquatic facilities per facility	1	1	0.33	1	The number of health inspections – e.g., water quality testing – represents one inspection per pool per annum for our 3 seasonal pools.
Utilisation Number of visits to aquatic facilities / population	0.99	1.02	1.22	1.03	Utilisation rates are linked to weather patterns.
Service cost Cost of aquatic facilities / per visit	\$58.72	\$51.65	\$37.72	\$72.79	Ageing facilities are starting to cost more in reactive maintenance and repairs to keep them operational. Council financial subsidy per visit ranges from \$55.08 at



Council Plan – Priority 2 Place – Relevant Service Performance Indicators					
Service Performance Indicator	2021	2022	2023	2024	Comments
					Beaufort, \$83.13 at Avoca, to \$195.99 at Landsborough – influenced strongly by a much lower patronage at Landsborough pool.
<b>Animal management</b>					
<b>Timeliness</b> Average time taken to action animal management requests [days]	1.00	1.16	0.00	1.00	
<b>Service standard</b> Animals reclaimed	39.29%	41.74%	52.53%	18.18%	The decrease in percentage of animals reclaimed is influenced by large numbers of cats impounded from a single household which could not be reclaimed or rehomed. The cost to reclaim and travel to the regional pound is a deterrent to reclaiming.
<b>Service standard</b> Animals rehomed	16.67%	34.78%	27.27%	14.20%	The decrease in percentage of animals reclaimed is influenced by large numbers of cats impounded from a single household which could not be



Council Plan – Priority 2 Place – Relevant Service Performance Indicators					
Service Performance Indicator	2021	2022	2023	2024	Comments
					reclaimed or rehomed. The cost to reclaim and travel to the regional pound is a deterrent to rehoming. The regional pound has a limitation of holding times influenced by numbers of impounded animals.
Service cost Cost of animal management service per population	\$26.78	\$16.62	\$20.98	\$21.00	
Health & Safety Successful animal management prosecutions	100.00%	100.00%	100.00%	100.00%	
Food Safety					
Timeliness Average time taken to action food complaints [days]	1.25	1.25	1.00	1.00	
Service standard Food safety assessments	100%	104.41%	101.25%	100.00%	
Food safety samples obtained	N/a	N/a	N/a	100.00%	New measure in 2024
Service cost Average cost of food safety service	\$480.26	\$324.32	\$155.93	\$158.15	
Health & Safety Critical and major non-compliance outcome notifications	100.00%	100.00%	100.00%	100.00%	



Council Plan Priority 3 - Place – Services Budget				
Service	Description	Budget \$'000's	Actual \$'000's	Variance \$'000's
Recreational, leisure and community facilities	Maintenance and renewal of recreational, leisure and community facilities	\$514	\$614	-\$100
Buildings	Buildings and building improvements	\$185	\$271	-\$86
Land	Land purchases for housing and recreation potential.	\$700	\$705	-\$5
Statutory Planning	Cost of providing the service.	\$349	\$267	\$82
Libraries	Cost of providing the service.	\$520	\$486	\$34
Animal management	Cost of providing the service.	\$158	\$164	-\$6
Food safety	Cost of providing the service.	\$21	\$21	\$0

## 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 PLAN PRIORITY 3 ENVIRONMENT Council Priorities		Role	What we have achieved so far
<b>a. Continue being an environmentally progressive organisation</b>			
1.	Continue to implement actions from the Climate Change response and Mitigation Action Plan. Status: In progress	Deliver	Reference to Council's Climate Change Plan continues with regard to projects. Monitoring of electric vehicle charging stations usage has shown a promising uptake of their availability. Proactive activities were suspended in 2024 to allow a focus on managing hazardous trees following the February 2024 Bayindeen Rocky Road bushfire.
2.	Apply environmentally responsible design and construction principles. Status: Ongoing / part of BAU	Deliver	Staff involved in construction and design have a high level of understanding regarding appropriate design incorporating energy and resource efficiency. Internal training





COUNCIL PLAN PRIORITY 3 ENVIRONMENT Council Priorities		Role	What we have achieved so far
			<p>within the engineering team was completed during the year.</p> <p>Planned policy reviews will include recycled materials priorities and create incentives for inclusion of electric or hybrid vehicles within the Motor Vehicle Policy.</p> <p>Some use of recycled products has been introduced in streetscapes and street furniture.</p>
3.	Continue to increase the energy efficiency of all Council owned facilities. Status: Ongoing / in progress	Advocate	<p>Council is an active member of CVGA and has identified a number of opportunities for environmental improvement which are being implemented.</p> <p>A full energy audit of Council facilities was completed and consideration of future monitoring strategies are in progress.</p>
<b>b. Continue being an environmentally progressive organisation</b>			
4.	Support environmentally responsible technology innovation initiatives. Status: Ongoing / part of BAU	Advocate	<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 EV or hybrid light fleet vehicles, but this remains a long-term goal.</p>
5.	Ensure urban design and placemaking incorporates climate sensitive principles. Status: Ongoing / part of BAU	Deliver	<p>Council partners with agencies to deliver recycled water projects, e.g., the Beaufort recycled water scheme and construction of the trunk pipeline.</p> <p>The Beaufort Linear Master Plan was finalised in 2024 which improves utilisation of the creek-side green space that travels from the Beaufort Lake to the railway line.</p>
6.	Cooperate regionally to implement initiatives identified within the Grampians Region Climate Adaptation Strategy.	Partner	<p>Implementation of Council's climate change mitigation and adaptation strategy is ongoing but subject to funding and resource restrictions.</p>



COUNCIL PLAN PRIORITY 3 ENVIRONMENT Council Priorities		Role	What we have achieved so far
	Status: Ongoing.		
	Status: In progress	Facilitate	A feasibility study and business case have been completed 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. Status: In progress	Facilitate	Master planning for the Goldfields Recreation Reserve and the proposed Beaufort Linear reserve is complete. Council completed the purchase of the open land component of the old primary school in Beaufort for future development as public open space. Council continually engages with Indigenous Land Councils regarding land use activity agreements and project development to ensure ongoing compliance. Community grants programs include an emphasis on community management / support of public open space. Council has purchased land at the former Avoca Railway Station for future open space land development.
8.	Support community-led biodiversity projects. Status: Ongoing / part of BAU	Support	Ongoing activity. Support provided through combined grants programs. Council supports re-establishing original woodlands across the Victorian Volcanic Plains. Species involved include drooping sheoaks, silver banksia and sweet bursaria. This is a very important project as there are very few original remnants to collect seed from or propagate cuttings from. Increasing the genetic diversity of the gene pool is critical to obtaining a thriving and healthy population.
9.	Ensure that the implementation of Roadside Management Strategy considers and	Deliver	A review of the Roadside Management Strategy is underway which will incorporate enhanced biodiversity regeneration.



COUNCIL PLAN PRIORITY 3 ENVIRONMENT Council Priorities		Role	What we have achieved so far
	enhances biodiversity regeneration. Status: In progress		
<b>d. Improve waste management to reduce landfill and reduce harm to the environment</b>			
10.	Support a regional waste management community education campaign. Status: Ongoing.	Support	Council officers remain committed to working with Grampians councils on regional waste and recycling issues. Council aligns waste education with state policy.
11.	Strengthen partnerships with regional and state agencies to develop innovation in services and technology. Status: Ongoing.	Partner	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. Status: Ongoing.	Support	<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>Council facilities have been improved at Beaufort and Avoca to encourage recycling.</p>
13.	Provide quality and efficient waste management and recycling services for our residents. Status: In progress	Deliver	Information is provided to residents on what can be recycled as part of annual waste calendar provision.

Council Plan Priority 3 – Environment – Strategic Measures				
Measure		Target	Source	Status report
3.1	Number of climate change or environmental projects involved in or supported	At least 3 significant actions delivered and reported on annually	Council Meeting Agenda	2 x Integrated water projects. EV charging stations in Avoca and



Council Plan Priority 3 – Environment – Strategic Measures				
Measure	Target	Source	Status report	
			Beaufort. Council involvement with CVGA.	
3.2	Community satisfaction with waste management and recycling	Maintain to at least 66%	Community Satisfaction Survey	✓ 71% increased from last year
3.3	Percentage kerbside collection waste diverted from landfill	Increase to at least 50%	LGPR	✗ 30.41% Aim to achieve over multiple years.
3.4	Cost of kerbside garbage bin collection service per bin	Maintain below average for small rural Councils	LFPR	✗ 22/23: Pyrenees - \$171.89 Others - \$186.37 23/24: Pyrenees - \$151.86 Comparisons not received until October
3.5	Number of trees planted	500 per year		✗ 100 in townships The early onset of summer 2023 cut the planting season short and bushfire resource diversion had an impact 300 trees were planted in and around Avoca, by Landcare volunteers and generously donated by Molly Hodgkinson.

Council Plan – Priority 2 Place – Relevant Service Performance Indicators					
100 in Service Performance Indicator	2021	2022	2023	2024	Comments
<b>Waste collection</b>					
Service standard Average number of missed kerbside collections	5.54	25.69	9.09	5.04	Contractor familiarity with routes continues to improve statistics on missed bins.
Service cost Cost of kerbside garbage bin collection service	\$112.39	\$126.69	\$171.89	\$186.37	



Council Plan – Priority 2 Place – Relevant Service Performance Indicators					
100 in Service Performance Indicator	2021	2022	2023	2024	Comments
Service cost Cost of kerbside recyclables bin collection service	\$68.64	\$33.24	\$47.05	\$69.54	
Waste diversion % kerbside collection waste diverted from landfill	29.56%	24.30%	37.14%	30.41%	The diversion rate dropped from the previous year. It is believed that this is due to the introduction of the Container Deposit Scheme which was introduced in Victoria in November 2023 and is external from Council's data reporting requirements.

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	\$155	\$144	\$11



## COUNCIL PLAN – PRIORITY 4 – ECONOMY

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

COUNCIL PLAN PRIORITY 4 ECONOMY Council Priorities		Role	What we have achieved so far
<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. Status: Ongoing / in progress	Advocate Support	<p>Work continues with regional tourism partners on industry development and support programs – in particular, the Economic Development &amp; Tourism team work closely with Tourism Mid-West who have developed two key publications:</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 aims to facilitate investment in ecotourism products. 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. Media reports show that this is progressing satisfactorily.</p> <p>A successful façade improvement program was finalised during the year which will see improvements to Pyrenees streetscapes.</p> <p>Council is partnering with Beaufort Connect and DEECA to establish cycle trails in the Trawalla State Park</p>
2.	Facilitate networks for industry knowledge-sharing and innovation across tourism,	Facilitate	The Economic Develop & Tourism team continue to work closely with tourism partner organisations, currently focusing on supporting recovery from



<b>COUNCIL PLAN PRIORITY 4 ECONOMY Council Priorities</b>		<b>Role</b>	<b>What we have achieved so far</b>
	agriculture, and commerce. Status: Ongoing / part of BAU		the impacts of natural disasters and challenges of rising living costs.
3.	Build relationships with investors to unlock opportunities for development and innovation and investment that supports employment. Status: Complete and Ongoing	Partner	An Investment Attraction Strategy was adopted in 2022. Contact was maintained with local businesses to provide support for growth and development of entities within the shire.
4.	Promote and protect agricultural sustainability through land use planning and community education. Status: Ongoing	Deliver	<ul style="list-style-type: none"> <li>Ongoing long-term multi-year projects support the delivery of this priority including the Rural Land Strategy.</li> </ul>
5.	Collaborate with business associations to facilitate localised economic development. Status: In progress	Partner	Plans to reactivate the local Business Taskforce have been deferred to allow focus on support activities associated with the recovery from ongoing impacts of natural disasters.
<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. Status: In progress	Deliver	A 10-year asset management plan was reviewed and re-adopted by Council in June 2024. Delivery of a four-year capital works program for re-sheeting, re-sealing, road and bridge / culvert upgrades is underway.
7.	Identify infrastructure constraints and facilitate solutions, including investing in access for high-productivity vehicles to support the agricultural sector and access to markets. Status: In progress	Deliver	10-year Asset Plan was developed and adopted, including priorities for bridge replacement and improvement. Bridge projects were identified and priority projects started that will enable greater access to heavy vehicles. Council continues to consult with key industry stakeholders on road improvement priorities, including advocacy on State-managed roads



COUNCIL PLAN PRIORITY 4 ECONOMY Council Priorities		Role	What we have achieved so far
			such as the Western Highway and Sunraysia Highway. Road information workshops were delivered to community members during the year. Development of the Beaufort Lake Caravan Park will start in the near future.
<b>c. Encourage and invest in assets and infrastructure for commerce and community</b>			
8.	Work with water authorities to facilitate opportunities for secure water sources for rural areas to support agriculture, viticulture, and other economic opportunities. Status: Ongoing / part of BAU	Advocate	A feasibility study and business case was completed for the Southern Wimmera and Northeast Pyrenees Water Supply project. The project aims to secure reliable water for industry and urban localities including Moonambel, Redbank, Landsborough, Amphitheatre and Avoca.
9.	Work with partners to advocate for improved telecommunications service outcomes. Status: Ongoing / part of BAU	Advocate Support	Advocacy continues to improve coverage throughout the shire. Presentations have been provided to the Council regularly on improvements in internet coverage across the Pyrenees shire – particularly using satellite technology where fixed tower coverage is unavailable.
10.	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. Status: Ongoing / part of BAU	Advocate	Advocacy continues regarding power upgrades for recreational facilities. Power upgrades and sports lighting installation were completed at the Beaufort Goldfields Recreation Reserve. Further funding continues to be sought for lighting upgrades at four other townships. Southwest and Northeast Pyrenees Water Supply Project is completed. Beaufort recycled water projects is complete in partnership with CHW. Partnered with GBAC (Greater Ballarat Alliance of Councils) to drive advocacy on growth.





COUNCIL PLAN PRIORITY 4 ECONOMY Council Priorities		Role	What we have achieved so far
			Council has strategically purchased residential land in Avoca and Beaufort for housing development.
11.	Develop a strategic plan for asset service improvement. Status: Complete.	Deliver	A 10-year asset management plan was reviewed and re-adopted by Council in June 2024.
12.	Utilise innovation for better outcomes in asset delivery. Status: In progress	Deliver	Council is working on a number of projects to improve the understanding of the lifecycle of assets owned by Council and to more efficiently extend the life of these assets.
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. Status: Ongoing / part of BAU	Partner	Council has an ongoing partnership with CVGA. One of the key projects was a bulk purchase of renewable energy for a 10-year period whereby all Council's electricity now comes from renewable energy. Council maintains networks with local groups with interests in progressing renewable energy projects.

Council Plan Priority 4 – Economy – Strategic Measures			
Measure	Target	Source	Status report
Kilometres of roads gazetted for high-productivity vehicle accessibility	At least an additional 50km of roads per year	Government Gazette / LGPR	✓ Increase of 98.1km
Number of new dwellings in the municipality per year	50 new dwellings per year	Victorian Building Authority	✓ 55 dwelling building permits issued.
Rate of unemployment	Maintain at 5% or lower	ABS	✓ National – 4.0% Victoria – 4.5%
Sealed local roads maintained to condition standards	Maintain to at least 95%	LGPR	✓ 99.98%
Asset renewal and upgrade as a percentage of depreciation	At least 80%	LGPR	✓ 100.73%



Council Plan – Priority 2 Place – Relevant Service Performance Indicators					
Service Performance Indicator	2021	2022	2023	2024	Comments
<b>Roads</b>					
Satisfaction of use Sealed local road requests [Number of sealed local road requests / km of sealed local roads] x 100	9.89	10.70	15.65	8.52	The number of requests on our road network varies from year to year dependent upon the impact of natural disasters. Council has made adjustments to proactively ensure the maintenance of the sealed road network.
Condition 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	99.13%	99.92%	99.93%	99.98%	
Service cost Cost of sealed local road reconstruction [Direct cost of sealed local road reconstruction / sq m of sealed local roads reconstructed]	\$88.35	\$64.83	\$64.92	\$76.30	Costs are dependent upon length and complexity of reconstruction undertaken in any year, plus the cost of raw materials continue to rise.
Service cost Cost of sealed local road resealing [Direct cost of sealed local road resealing / sq m of sealed local roads resealed]	\$6.21	\$6.26	\$4.74	\$7.24	Costs are dependent upon length and complexity of resealing works undertaken in any year, plus the cost of raw materials continue to rise.



Council Plan – Priority 2 Place – Relevant Service Performance Indicators					
Service Performance Indicator	2021	2022	2023	2024	Comments
<b>Roads</b>					
Satisfaction with sealed local roads [Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]	57	50	44	42	

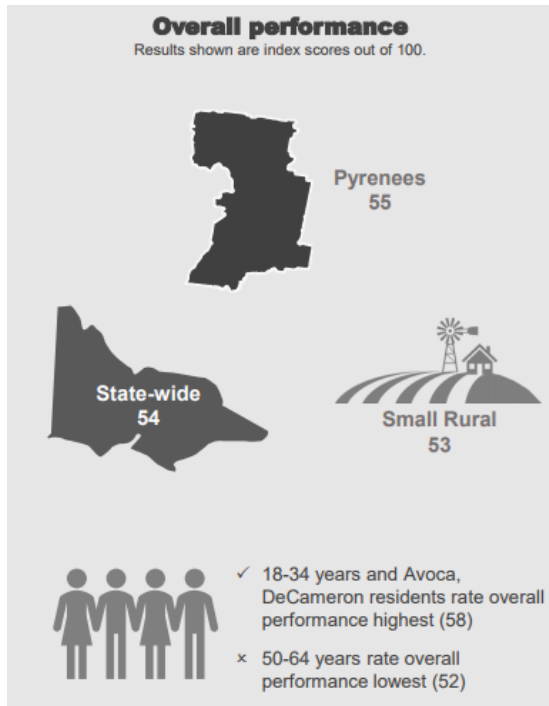
Council Plan Priority 4 – Economy – Services Budget				
Service	Description	Budget \$'000's	Actual \$'000's	Variance \$'000's
Roads	Maintenance and renewal of the shire's critical public assets.	\$5,971	\$7,464	-\$1,493
Bridges		\$767	\$419	\$348
Footpaths & cycleways		\$382	\$271	\$111
Drainage		\$2,282	\$1,528	\$754
Plant, machinery & equipment	Plant, machinery, and equipment needed to maintain and upgrade the shire's critical public assets.	\$1,203	\$701	\$502















## Community Satisfaction Survey 2024 outcomes

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. The survey is undertaken by JWS Research. Comparisons are made with similar Victorian councils (small rural) and the state-wide average.

### Overall Council performance

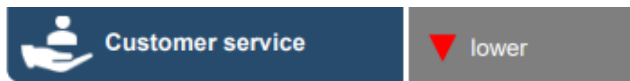
Perceptions of overall performance in Pyrenees Shire Council are unchanged from 2023, halting the long-term trend of declining scores. Council's overall performance remains in line with the small rural and state-wide averages for Council.



Council's top four performing areas when compared to group average:	 Waste management  Art centres & libraries  Appearance of public areas  Emergency & disaster mngt	 higher  lower  on par  higher
Council's lowest three performing areas when compared to group average:	 Unsealed roads  Sealed local roads  Community decisions	 on par  on par  on par

## Customer service

The steady decline in perceptions of customer service, from a peak index score of 74 in 2017 to 62 in 2023, halted in 2024 with the score remaining at 62, the lowest level recorded since 2015. However, Council performed lower than the Small Rural group (67) and state-wide (66) averages on this core measure and it remains clear that efforts to improve in this area are still required.



Notwithstanding the low customer service scores, customer service was ranked by 15% of the respondents as being the best thing about Council, with Community Engagement (9%) and Waste Management / Emergency Management (6%) viewed as second and equal third.

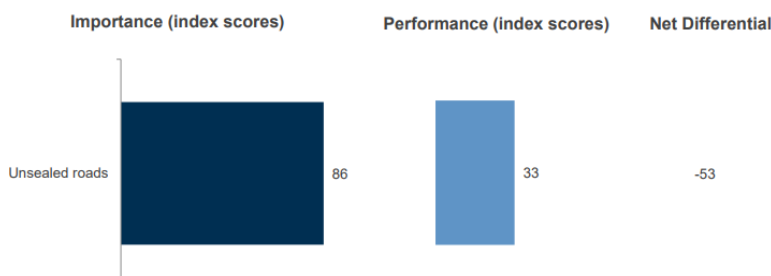
## Council roads

Council's lowest performing service areas are those that relate to the condition of roads. Unsealed roads were considered to be most important individual service area (86%), but both unsealed and sealed local roads recorded all-time lows in performance ratings in the last 12 months, with scores declining for another year. These have always been Council's lowest performing service areas, although past performance has been higher.

### 2024 individual service area performance (index scores)



Service areas where importance exceeds performance by 10 points or more, suggesting further investigation is necessary.



The road damage impacts seen from widespread floods in October and November 2022 greatly, and the ongoing time needed to repair the defects across the Shire – both for the Pyrenees Shire Council and Regional Roads Victoria – will continue to have significant influence in the satisfaction ratings seen in 2024.

## Waste services

Community satisfaction for waste services remained the best-performing service area (71), increasing from 2023 and performing higher than the small rural group and













the state-wide average for the second year, continuing to reflect the significant increase in service provision when shire-wide universal kerbside bin collections were introduced in 2021/22.

### Art centres and libraries

Art centres and libraries is Council's second highest-rated service area (70) maintaining the increased rating seen in 2023, however, this service area rated relatively low in importance (59).

## Summary of Pyrenees Shire Council performance scores

The following provides an overview of Council's performance scores in 2024.

Services	Pyrenees 2024	Pyrenees 2023	Small Rural 2024	State-wide 2024	Highest score	Lowest score
 Overall performance	55	55	53	54	18-34 years, Avoca, DeCameron residents	50-64 years
 Value for money	49	48	47	48	35-49 years, Avoca, DeCameron residents	Mt Emu residents
 Overall council direction	43	43	44	45	35-49 years	18-34 years
 Customer service	62	62	66	67	Avoca, DeCameron residents, 35-49 years, Women	18-34 years
 Waste management	71	69	67	67	Avoca, DeCameron residents	Mt Emu residents
 Art centres & libraries	70	70	73	73	35-49 years, Women	Mt Emu residents
 Appearance of public areas	69	65	71	68	35-49 years	Mt Emu residents
 Emergency & disaster mngt	69	62	66	65	18-34 years	50-64 years
 Recreational facilities	68	65	67	68	35-49 years	50-64 years, 18-34 years
 Bus/community dev./tourism	61	57	59	57	35-49 years	50-64 years, Mt Emu residents



	Family support services	60	63	61	63	Men	Women
	Enforcement of local laws	60	61	60	61	18-34 years	Mt Emu residents
	Consultation & engagement	52	50	51	51	35-49 years	50-64 years
	Community decisions	51	50	50	50	Women	50-64 years, Men
	Sealed local roads	42	44	41	45	65+ years	18-34 years, Mt Emu residents
	Unsealed roads	33	35	35	36	65+ years	18-34 years

Significantly higher / lower than Pyrenees Shire Council 2024 result at the 95% confidence interval.  
Please see Appendix A for explanation of significant differences.

J W S R E S E A R C H



## SECTION 7 – GOVERNANCE, MANAGEMENT AND OTHER INFORMATION

### Governance

The 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 Tuesday of each month (with the exception of December, which may be on the second Tuesday, 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 the 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 2023/24, 93.89% 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 31 October 2023.

In the 2023/24 financial year, the Council held 11 Ordinary Council Meetings, one Special Council Meeting, and one Statutory Meeting. The following table provides a summary of Councillor attendance at Council meetings for the financial year. Councillor attendance at Council meetings was at 95% for the year.

### Councillor attendance at Council meetings

Date	Meeting type	Cr Kehoe	Cr Clark	Cr Ferrari	Cr Eason	Cr Vance
18 July 2023	Council Meeting	Y	Y	Y	Y	Y
15 August 2023	Council Meeting	Y	Y	Y	Y	Y
19 September 2023	Council Meeting	Y	Y	Y	Y	Y
17 October 2023	Council Meeting	N	Y	Y	Y	Y
31 October 2023	Statutory Council Meeting	N	Y	Y	Y	Y
21 November 2023	Council Meeting	Y	Y	Y	Y	Y
12 December 2023	Council Meeting	Y	Y	Y	Y	Y
20 February 2024	Council Meeting	Y	Y	Y	Y	Y
19 March 2024	Council Meeting	Y	Y	Y	Y	Y
7 May 2024	Special Council Meeting	Y	Y	Y	Y	Y
16 April 2024	Council Meeting	N	Y	Y	Y	Y
21 May 2024	Council Meeting	Y	Y	Y	Y	Y
25 June 2024	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.

The 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 February 2021, Council adopted a revised Councillor Code of Conduct 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 particular 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 2023/24, Councillors and Officers made six conflict of interest declarations at Council meetings and six declarations at Councillor 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, the Pyrenees Shire Council has the following Councillor allowances set by the State Government plus superannuation.

- Councillors: up to \$25,650
- Mayor: up to \$79,492

During the year, Cr Ron Eason was elected Mayor up to 31 October 2023, and Cr Robert Vance was Mayor for the rest of the year.

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

Councillor	Allowance \$
Cr Ron Eason – Mayor / Councillor	\$38,288.36
Cr Damian Ferrari	\$19,223.20
Cr David Clark	\$23,108.16
Cr Robert Vance – Mayor / Councillor	\$52,873.66
Cr Tanya Kehoe	\$19,223.20

### 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 2023/24 year are set out in the following table.



Councillor	TR \$	CM \$	CC \$	IC \$	CT \$	Total \$
Cr Ron Eason	\$1,473					\$1,473
Cr Damian Ferrari						0
Cr David Clark			\$963*			\$963
Cr Robert Vance	\$3,199				\$222	\$3,421
Cr Tanya Kehoe	\$56		\$6,852*			\$6,908

**Legend:** TR – travel; CM – car mileage; CC – childcare; IC – information and communication expenses; CT – conferences and training expenses

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

*\* Combined travel and childcare expenses claim.*

## Management

Council has implemented a number of 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 & 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: Ms Wendy Honeyman (up to March 2024), Mr Rod Poxon (Chair), and Mr Brian Keane, Mr Kelvin Tori (from March 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 early 2024, Ms Honeyman's tenure ended, and this position was taken by Mr Kelvin Tori.

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 Risk and Compliance attend all Committee meetings. Other management representatives attend as required to present reports. The external auditors attend in May and September each year to present the audit plan and independent audit report. 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 workplan.

### 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 review. 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:

- Cyber security
- Purchasing cards
- Completion of past audit recommendations



AFS and Associates also periodically conduct probity audits on high risk / high value procurement activities.

### External audit

Council is externally audited by the Victorian Auditor-General. For the 2023/24 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, May 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 2020/21, Council reviewed and updated 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 and minutes of the meetings are available for public inspection.

## 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. Community Engagement Policy (Policy under section 55 of the Act outlining Council's commitment to engaging with the community on matters of public interest.)	Adopted in accordance with section 55 of the Act Adopted 16 February 2021 Reviewed and re-adopted 17 July 2022	✓
2. Community Engagement Guidelines (Guidelines to assist staff to determine when and how to engage with the community.)	Adopted 17 July 2022 as part of the Community Engagement Policy	✓
3. Financial Plan (Plan under section 91 of the Act outlining the financial and non-financial resources required for at least the next 10 financial years.)	Adopted in accordance with section 91 of the Act Adopted 19 October 2021 Reviewed and re-adopted annually - 25 June 2024	✓
4. Asset Plan (Plan under section 92 of the Act setting 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 Adopted 14 June 2022 Reviewed and re-adopted 25 June 2024	✓
5. Revenue and Rating Plan (Plan under section 93 of the Act setting out the rating structure of Council to levy rates and charges.)	Adopted in accordance with section 93 of the Act Adopted 15 June 2021 Reviewed and re-adopted annually – 25 June 2024	✓
6. Annual Budget (Plan under section 94 the Act setting out the services to be provided and initiatives to be undertaken during the budget year and the funding and other resources required.)	Adopted in accordance with section 94 of the Act Adopted 25 June 2024	✓
7. Risk Policy	Current policy in operation Adopted 30 September 2020	✓



Governance and Management items	Assessment	
(Policy outlining Council's commitment and approach to minimising the risks to Council's operations.)		
8. Fraud Policy (Policy outlining Council's commitment and approach to minimising the risk of fraud.)	Current policy in operation Adopted 25 June 2024	✓
9. Municipal emergency management planning (Participation in meetings of the Municipal Emergency Management Planning Committee.)	2 MEMPC meetings held during the year: 6 July 2023 and 30 May 2024	✓
10. Procurement Policy (Policy under section 108 of the Act outlining the principles, processes and procedures that will apply to the purchase of goods and services by the Council.)	Adopted in accordance with section 1.8 of the Act Adopted 27 April 2022	✓
11. Business Continuity Plan (Plan setting out the actions that will be undertaken to ensure that key services continue to operate in the event of a disaster.)	Current plan in operation BCM Policy adopted September 2019 BC Plan adopted 14 December 2021 COVID-Safe Plan rescinded 2024	✓
12. Disaster Recovery Plan (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 Adopted 20 January 2015 Under review 2024	✓
13. Complaint Policy (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 Adopted 17 May 2021	✓
14. Workforce plan (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 Adopted 30 November 2023	✓
15. Payment of rates and charges hardship policy (Policy outlining Council's commitment and approach to assisting ratepayers experiencing financial hardship or difficulty paying their rates.)	Current policy in operation Adopted 7 January 2022	✓





Governance and Management items	Assessment	
<b>16. Risk management framework</b> (Framework outlining Council's approach to managing risks to the Council's operations.)	Current framework in operation Framework & Plan 2021-2024 adopted 24 February 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 Re-established 16 June 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 New Contract engaged 30 June 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 Procedure adopted 2020 Updated framework 16 June 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.)	Current reporting done 4 reports done during the financial year: <ul style="list-style-type: none"> <li>• 15 August 2023</li> <li>• 12 December 2023</li> <li>• 19 March 2024</li> <li>• 21 May 2024</li> </ul>	✓
<b>21. Quarterly budget reports</b> (Quarterly statements to the Council under section 98=7(1) of the Act, comparing actual and budgeted results and an explanation of any material variations.)	Reports presented to the Council in accordance with section 97(1) of the Act Reports presented in: <ul style="list-style-type: none"> <li>• 15 August 2023</li> <li>• 12 December 2023</li> <li>• 19 March 2024</li> <li>• 21 May 2024</li> </ul>	✓
<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.)	Reports presented to Council: <ul style="list-style-type: none"> <li>• 11 December 2023</li> <li>• 18 July 2024</li> </ul>	✓
<b>23. Performance reporting</b> (Six-monthly reports of indicators measuring financial and non-financial performance,	Reports presented: <ul style="list-style-type: none"> <li>• EOFY report August 2023</li> </ul>	



Governance and Management items	Assessment	
including the performance indicators referred to in section 98 of the Act.)	No mid-year report prepared due to workload impact of bushfire.	
<b>24. Annual Report</b> (Annual report under sections 98, 99, and 100 of the Act containing a report of operations and audited financial and performance statements.)	Presented at a meeting of the Council in accordance with section 100 of the Act Presented 17 October 2023	✓
<b>25. Councillor Code of Conduct</b> (Code under section 139 of the Act setting out the standards of conduct to be followed by Councillors and other matters.)	Reviewed and adopted in accordance with section 139 of the Act Adopted 16 February 2021	✓
<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, in accordance with sections 11 and 47 of the Act.)	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 Reviewed and adopted 21 February 2023	✓
<b>27. Meeting procedures</b> (Governance Rules under section 60 of the Act governing the conduct of meetings of Council and delegated committees).	Governance Rules adopted in accordance with section 60 of the Act Adopted 18 August 2020 Reviewed and re-adopted 21 March 2023	✓

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

Jim Nolan, Chief Executive Officer  
Dated: 11/09/2024

Cr Robert Vance, Mayor  
Dated: 11/09/2024



## Statutory Information

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

### Documents available for public inspection

In accordance with the former regulation 12 (repealed) of the *Local Government (General) Regulations 2015*, the following are prescribed documents that were available for public inspection or copies of the documents that could be obtained for the purposes of section 222 of the Act at 4 Lawrence Street, Beaufort:

- A document containing details of overseas or interstate travel (other than interstate travel by land for less than three days) undertaken in an official capacity by councillor or any member of council staff in the previous 12 months.
- Minutes of ordinary and special meetings held in the previous 12 months which are kept under section 93 of the Act, other than those agendas and minutes relating to a part of a meeting which was closed to members of the public under section 89 of the Act and are confidential information within the meaning of section 77(2) of the Act.
- The minutes of meetings of special committees established under section 86 of the Act and held in the previous 12 months, other than those minutes relating to a part of a meeting which was closed to members of the public under section 89 of the Act and are confidential information within the meaning of section 77(2) of the Act.
- A register of delegations kept under sections 87(1) and 98(4) of the Act, including the date on which the last review took place under sections 86(6) and 98(6), respectively, of the Act.
- A document containing details of all leases involving land which were entered into by the Council as lessor, including the lessee and the terms and the value of the lease.
- A register maintained under section 224(1) of the Act of authorised officers appointed under that section.
- A register of donations and grants made by the Council in the previous 12 months, including the names of persons who, or bodies which, have received a donation or grant and the amount of each donation or grant.

### Contracts

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

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- 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 nine (9) requests for tenders in 2023/24, covering the following service categories:

- Flood mitigation investigation
- Drainage works
- Environmental Health Officer provider
- Flood management planning
- Cleaning
- Grass slashing and weed control
- Sharps and hygiene services

During the year, Council entered into contracts valued above the thresholds detailed within Council's Procurement Policy (\$300,000), without engaging in a competitive process as follows:

- Contracts relating to post-disaster public safety works relating to hazardous trees following the February 2024 Bayindeen Rocky Road Fire to ensure continuity of emergency service delivery.

### Disability action plan

Council has not prepared a separate Disability Action Plan but relevant actions are 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: Develop a training policy that clearly identifies minimum training requirements and any additional training needs that should be undertaken by animal management officers.			
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: Develop and maintain a training register for individual officers detailing completed and proposed training.			
Develop a spreadsheet listing each officer showing their completed and proposed training.	Year 2 / 3	Update and maintain training spreadsheet as needed.	Completed
<b>SECTION 3: RESPONSIBLE PET OWNERSHIP</b>			
Section 3.3 - Objective 1: Review and update Council's Orders under the Act.			
Conduct a community consultation program to determine the feasibility of: - The implementation of a new updated off-leash Order that is in-line with other	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	In progress



Activity	When	Evaluation criteria	Evaluation outcome
rural councils and community expectations. - The introduction of a 24-hour cat curfew (currently only dusk to dawn). - Identify possible dog off lead park areas and create fenced and unfenced dog parks once the new and updated Order is passed.		the shire (fenced or not fenced).	
Section 3.3 - Objective 2: Develop a discounted pet desexing program for concession card holders.			
Apply for grants for pet desexing offered by the state government & MAV.	As they arise	Obtain grant.	In progress
Section 3.3 - Objective 3: Develop Standard Operating Procedures and Policies for the domestic animal management unit.			
Create procedures / policies for dealing with the following matters: - Nuisance complaints i.e., barking dogs. - Dog attacks. - Excess animal permits.	Year 2 / 3	Review the use of procedures by officers during their annual review or as arises.	Not yet started
SECTION 4: OVER-POPULATION AND HIGH EUTHANASIA RATES			
Section 4.3 - Objective 1: Reduce the number of impounded and unregistered cats in the shire.			
Run education campaigns regarding feral and semi-owned cats.	Ongoing	Public feedback.	Not yet started
Circulate Safe Cat, Safe Wildlife education material	Ongoing	Less reports of wandering / nuisance cats.	Completed



Activity	When	Evaluation criteria	Evaluation outcome
throughout municipality ( <a href="http://www.safecat.org.au">www.safecat.org.au</a> )			
Purchase more cat traps and proactively offer to residents in or close to high bio-diversity areas.	Ongoing	Track impound statistics and monitor results in these areas.	Completed
Section 4.3 - Objective 2: Encourage desexing of animals and assist with low cost desexing for concession card holders.			
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.	In progress
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.	Not yet started
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
SECTION 5: REGISTRATION AND IDENTIFICATION			
Section 5.3 - Objective 1: 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.			
Investigate the feasibility of Authorised Officers implanting microchips.	Year 4	Training complete	Not yet started



Activity	When	Evaluation criteria	Evaluation outcome
Use local newspapers, community newsletters, social media, and Council's website to promote and advertise registration requirements prior to the 10 <sup>th</sup> 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
Tray 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 & Promotional Activities. Set up a	Ongoing	Capture and review data from the community	Not yet started





Activity	When	Evaluation criteria	Evaluation outcome
marquee/stand at local events to educate the community.		i.e., how many attendees, material handed out, questions asked, registration forms handed out etc.	
<b>SECTION 6: NUISANCE</b>			
<b>Section 6.3 - Objective 1: Reduce cat nuisance complaints</b>			
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 Information Centres.	Completed
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
<b>Section 6.3 - Objective 2: Reduce dog nuisance complaints</b>			
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	Ongoing	Annual review of content.	Not yet started



Activity	When	Evaluation criteria	Evaluation outcome
media as a promotional tool.			
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 municipality. Increase numbers in areas that require them.	Ongoing	Increased availability of bag dispenser 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.	Not yet started
<b>SECTION 7: DOG ATTACKS</b>			
Section 7.3 - Objective 1: Reduce attacks by dogs and cats on people, livestock, pets, and wildlife.			
Create and adopt a comprehensive policy and procedure around how the 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,	Ongoing	Reviewed annually.	In progress



Activity	When	Evaluation criteria	Evaluation outcome
educational material, website, and social media.			
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.	In progress
<b>SECTION 8: DANGEROUS, MENACING AND RESTRICTED BREED DOGS</b>			
Section 8.3 - Objective 1: Develop a policy to assist in the decision-making process of declaring a dog, ensuring the policy fair, reasonable, and consistent.			
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: Ensure declared dogs are compliant with the act and regulations.			
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: Ensure all Domestic Animal Businesses operate in accordance with statutory requirements and community expectations.			



Activity	When	Evaluation criteria	Evaluation outcome
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 number of DABs before and after activity.	Completed
Audit all current domestic animal businesses within the municipality.	Annually	Keep 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: Develop a standard operating procedure and guidelines for assessing applications and dealing with issues of non-compliance.			
Outline the process for assessing new applications. Ensure the planning and building department are consulted and included.	Year 2	Documented process and procedure.	Not yet started
Outline enforcement actions for persons found operating an unregistered	Year 3	Documented process and procedure.	Not yet started



Activity	When	Evaluation criteria	Evaluation outcome
domestic animal business.			

## 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 their 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 2023/24 financial year, Council received 22 requests for information pursuant to the Freedom of Information Act, 20 of which were non-personal requests. This was a significant increase over previous years – Council receiving 7 requests in 2023, and an annual average of 2 requests prior to that.

Of these requests, 19 requests were processed by the end of the year and three (3) were carried over for finalisation in the following year. Of the 19 completed requests:

- Two (2) requests had access provided in full.
- Zero (0) requests had access provided in part.
- Two (2) requests determined that no documents existed.
- 13 requests were provided with information outside of the Act.

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

- \$159.00 was collected as application fees.
- \$Nil was collected as charges (e.g. photocopying charges or search times).
- \$540.60 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 2023/24 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*, a 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*, a council that is a collecting or development agency must prepare and give a report to the Minister for Transport and Planning on infrastructure and development contributions including levies and works in kind. The report must be published in a council's annual report.

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



## Section 7a: Glossary

Act	means the Local Government Act 2020
Annual Report	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
Appropriateness	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
Budget	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
Council plan	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
Financial performance indicators	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
Financial statements	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
Financial year	means the period of 12 months ending on 30 June each year
Governance and management checklist	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
Indicator	means what will be measured to assess performance
Initiatives	means actions that are one-off in nature and/or lead to improvements in services
Major initiative	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
Measure	means how an indicator will be measured and takes the form of a computation, typically including a numerator and denominator
Minister	means the Minister for Local Government
Performance Statement	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
Integrated strategic planning and reporting framework	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
Regulations	means the Local Government (Planning & Reporting) Regulations 2020
Relevance	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





Report of operations	means a report containing a description of the operations of the council during the financial year and included in the annual report
Services	means assistance, support, advice, and other actions undertaken by a council for the benefit of the local community
Service outcome indicators	means the prescribed service performance indicators to be included in the performance statement which measure whether the stated service objective has been achieved
Service performance indicators	means a prescribed set of indicators measuring the effectiveness and efficiency of council services covering appropriateness, quality, cost, and service outcomes
Strategic objectives	means the outcomes a council is seeking to achieve over the next four years and included in the Council Plan
Financial plan	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
Strategies	means high level actions directed at achieving the strategic objectives in the Council Plan
Sustainable capacity indicators	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



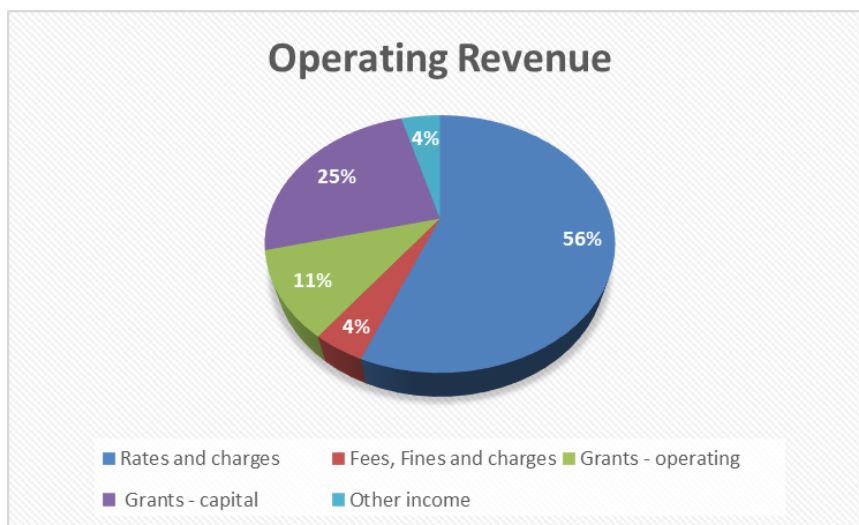
## SECTION 8 – OUR FINANCIALS

### 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



Capital grants – \$5,881,000

Rates and charges – \$13,433,000

Other – \$1,036,000

Operating grants – \$2,608,000

Fees, fines and charges – \$968,000

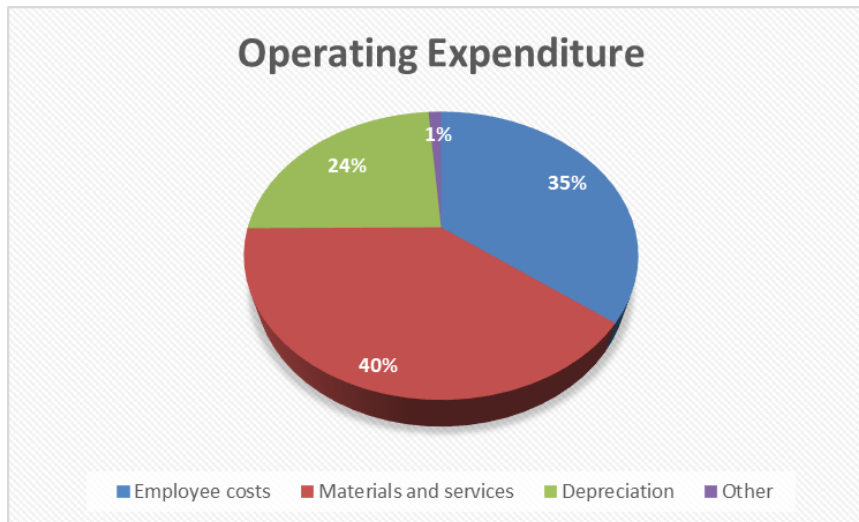
**Total – \$23,926,000**

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## Expenditure

### How Council spends money



**Employee costs** – \$9,741,000

**Materials and services** – \$10,853,000

**Depreciation** – \$6,561,000

**Other** – \$342,000

**Total** – \$27,497,000



## 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 2022-23 financial year and the overall position at the end (June 30, 2023) 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.