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2024/25



**ALPINE**  
SHIRE COUNCIL

# ANNUAL REPORT



# About this annual report

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Welcome to the Alpine Shire Council Annual Report 2024/25. This report provides the final account of Council's performance against the Alpine Shire Council Plan 2021-2025, Community Vision 2040, and Budget for 2024/25.

Performance is measured against the five strategic drivers in the Council Plan:

1. For those who live and visit
2. For a thriving economy
3. For the bold protection of our future
4. For the enjoyment and opportunities of our lifestyle
5. For strong and informed leadership

From 1 July 2025, the Alpine Shire Council Plan 2025-2029 will provide guidance for the organisation, which includes the Municipal Public Health and Wellbeing Plan, along with an updated Community Vision.

This report can be downloaded from Council's website [www.alpineshire.vic.gov.au](http://www.alpineshire.vic.gov.au). Hard copies are available, by request, for those in the community without access to a computer.

## Council Vision 2040

***Our people, places, and environment enrich our area's resilience, prosperity, and sustainability.***

- 1. For those who live and visit**  
To be connected, supported, and welcomed throughout all stages of life.
- 2. For a thriving economy**  
Ideas and industry thrive through a climate sensitive and diverse economy.
- 3. For the bold protection of our future**  
Our natural environment is protected and preserved.
- 4. For the enjoyment and opportunities of our lifestyle**  
The connection between people and place is strengthened.
- 5. For strong and informed leadership**  
Collaborative, bold and evidence-based decision making.

## Council Values

Council's values are the operating principles that guide councillor and employee conduct and the relationships between them, as well as the relationship of the organisation with its community, customers, partners, and stakeholders.

The values were developed following workshops with both councillors and staff and recognise who we are. The values are:

<b>Accountable</b>	We are accountable and responsible for our decisions and actions, and the impacts of these on our community and the organisation.
<b>Leadership</b>	We demonstrate leadership by being informed, applying innovative thinking and solutions, and making fair and timely decisions in the best interest of our community and the organisation for now and the future.
<b>Productive</b>	We are productive by focusing on delivering efficient and high quality services and projects that respond to the needs and priorities of our community and the organisation.
<b>Integrity</b>	We have integrity by being committed, truthful and transparent in our decision making and our interactions with our community and the organisation.
<b>Nurture</b>	We nurture the relationships, contributions and strengths of our community and the individuals of the organisation.
<b>Engaged</b>	We are engaged with our community, and within the organisation, to build strong and effective relationships and inform our choices.

As part of Council's Workplace Cultural Transformation Program, the organisation commenced a review of the Council Values, which will be updated and adopted in 2025/26. More information on this program can be found on page 20.

## Acknowledgement of Country

Alpine Shire Council acknowledges that the region known as Alpine Shire is the traditional land of many Traditional Owners. Council acknowledges them as the custodians of their Country, we recognise their rich and diverse cultural history and continuous connections to Country, and thank them for sharing their lands and cultures.

# Year in review

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Delivery of the final year of commitments under the Council Plan 2021-2025 included the following highlights:

## 1. For those who live and visit

- Council's Resilient Alpine Youth Squad (RAYS) was nominated for and won the "Outstanding youth participation in community-based disaster resilience" at the biennial Youth Affairs Council Victoria (YACVIC) Rural Youth Awards presented in September 2024.
- The 2024/25 Community Grants program supported delivery of 14 community projects (\$77,000 funding), and the Kiewa Valley Flood and Landslip Grants Program (\$50,000 funding) supported delivery of nine community projects in the Kiewa Valley.

See page 24 for more details.

## 2. For a thriving economy

- Mount Beauty and surrounds was recognised as a finalist in the 2025 Victorian Top Tourism Town Awards (Small Tourism Town category) in June 2025, and was announced as the winner in late July 2025.
- 2024 calendar year was the largest tourism year on record for Alpine Shire, including both visitation and the estimated \$35 million spend.
- 123 permits for festivals and events across the Shire were issued during the year, including multiple events that have shown considerable growth.
- The 2024/25 Event Funding program provided a total of more than \$180,000 support across 45 different events across the Shire.

See page 33 for more details.

## 3. For the bold protection of our future

- The Alpine Shire Climate Action Plan 2025-2029 was adopted by Council in May 2025, and a scoping study for the development of a Community Climate Action Plan for each major township in the Shire was commenced.
- The "Alpine Tip Shop" was opened at the Myrtleford Transfer Station in March 2025, providing a space for the community to donate and purchase items otherwise destined for landfill.

See page 36 for more details.

## 4. For the enjoyment and opportunities of our lifestyle

- Delivery of 100% of the adopted budget of \$17 million of Capital Works, the largest in Council's history.
- Strategic Planning progressed a number of key guidance documents for Council, including preliminary work on a Neighbourhood Character Study, and translation of the Land Development Strategy into a Planning Scheme amendment. Work will continue on these key documents into 2025/26.
- Revised versions of both the Road Management Plan and Asset Management Plan were developed, in preparation for adoption in early 2025/26, providing improved guidance for the management of Council's key community assets.

See page 40 for more details.

## 5. For strong and informed leadership

- Deliberative Engagement was a strong driver in the development of the new Council Plan 2025-2029, including a 14 member Community Panel and Council's Resilient Alpine Youth Squad (RAYS).
- Council's online engagement platform attracted nearly 30,000 visits across 13 projects open for engagement throughout the year. Pop-up events at markets across the Shire continued to provide opportunities for the community to engage directly with Councillors and staff.
- A Workplace Cultural Transformation program within the organisation commenced, focussing on embedding a strong, values-driven culture to strengthen leadership capability, building trust and accountability, and enhancing systems and clarity. Work will continue in the coming year to ensure long term success.

See page 49 for more details.

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# Mayor message

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I am pleased to present this year's Annual Report, after what has been an incredibly busy, productive and educational year!

## **Elections**

Firstly, I would like to thank our outgoing Councillors, whose term ended with the October 2024 elections. The dedication and care for communities shown by the previous Council team was reflected in terrific achievements over the years and across the Alpine Shire. I wish everyone well for their future endeavours.

As one term ended, I was honoured to be re-elected and to serve as part of our fresh Council alongside six new members. It has been helpful to accompany them through the steep learning curve and whirlwind of detailed information that comes with beginning a Council term. I have thoroughly enjoyed being part of the team during this transition and look forward to a dynamic, constructive and effective term ahead.

## **Advocacy**

Advocacy on behalf of our community remains one of the most important parts of our role in Council. We led the way with several key issues facing our community:

### ***Battery Energy Storage Systems***

One of the biggest community-interest proposals we dealt with during the year was when Council was notified of two planning applications for Battery Energy Storage Systems (BESS) in Dederang, being considered by the Department of Transport and Planning. Council encouraged the community to make their own submissions to the projects, and considered reports at the February and May 2025 Council meetings. The meetings were held in Mount Beauty and drew a strong, passionate interest and response from the community. Council listened to community members who were both opposed to, and supportive of, both proposals and ultimately lodged objections. The Victorian Government approved the first of the BESS projects in June 2025.

### ***Emergency Services Volunteer Fund***

Council wrote to the Treasurer of Victoria in May 2025 to express the impact of the Emergency Services Volunteer Fund (ESVF), which was due to replace the former Fire Services Property Levy from 1 July 2025. We advocated that collection of the ESVF would be disproportionate on farming and commercial properties, and that the increased levy would affect everyone in a cost-of-living crisis. Advocacy will continue in 2025/26.

## ***Drought relief***

Alpine was one of 12 regional and rural councils to write to Minister for Agriculture requesting the local government areas in the Hume region to be included in State drought support programs. We were pleased to see that support extended to include the Alpine Shire, with grants available to farmers from the Victorian Government.

## **Sustainability and Climate Action**

Reflective of Council's commitment to the environment, we were one of four Councils participating in a trial of soft plastics recycling, and by April 2025, more than 1,100 residents had signed up to the program. We also joined a growing group of councils advocating to the Victorian Government to postpone mandatory implementation of a glass-only bin service to households, due to concerns about limited benefits for a glass-only service in comparison to other options and the implementation costs for ratepayers.

We adopted our Climate Action Plan 2025-29 which builds on initiatives from the previous plan which saw Council become net zero in July 2023. The updated plan will baseline greenhouse gas emissions within supply chains (scope three) and ensure that owned and leased assets, operations, and services are low-emission focussed and resilient to the impacts of climate change.

## **Council Plan**

The Alpine Shire Community Vision and Council Plan 2025-2029 (Council Plan) is a key driver for the term of our Council, and was released for comment in April 2025, following months of collaboration, conversations, and careful planning. The Council Plan, which incorporates the Municipal Public Health and Wellbeing Plan, sets goals for four years and reflect the priorities, challenges and hopes that the community shared with Council. Through surveys, pop-ups, youth engagement, community panels, and workshops, Council heard a wide range of voices and stories. The engagement processes helped ensure the Plan is grounded in community needs and realistically resourced. The Plan will be adopted in early 2025/26, and I look forward to us delivering on the key commitments within it. Importantly, the new Council Plan will be accompanied by an Action Plan, which will firmly embed the goals and actions into day-to-day Council operations.

Thank you to everyone involved in delivering, driving, and achieving positive outcomes for our community in 2024/25. I look forward to another collaborative and constructive year in 2025/26.

**Cr Sarah Nicholas, Mayor**

# CEO message

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I am pleased to present the 2024/25 Annual Report, which outlines a busy, positive, and rewarding year's achievements.

## Capital projects

Council's capital works team undertook a massive challenge to deliver 100% of our biggest ever capital works program with a \$17.5 million budget. Significant projects brought successfully to completion this year include the Tawonga Memorial Hall upgrade, Ablett Pavilion upgrade in McNamara Reserve, Myrtleford, Dinner Plain Activation including the installation of new snowmaking equipment, and the Tronoh Dredgehole Precinct upgrade in Harrierville.

The team also delivered the new Myrtleford Splash Park, Myrtleford Memorial Hall upgrade, and upgrades on the Murray to Mountains Rail Trail in Eurobin and Porepunkah. Each of these projects will have official openings early in the 2025/26 financial year.

## Cultural transformation program

In October 2024 we launched our workforce cultural transformation program, focussing on embedding a strong, values-driven culture to strengthen leadership capability, building trust and accountability, and enhancing systems and clarity. Work is ongoing, however we are already seeing the early indications of positive change, with a significantly reduced employee turnover rate compared to recent years.

We have also retained a strong focus on the safety of our workforce. In January 2025 we took the unprecedented step of standing down our outdoor workforce to achieve a step change in safety culture. During the shutdown every item of plant and equipment was inspected and signed off before being allowed back into service, and the training and competency of all of our outdoor staff was revalidated. This was a challenging initiative to deliver without impacting significantly on service delivery, however I was delighted by the engagement of the outdoor team, and have subsequently heard very positive feedback about the change we have achieved.

## Customer service

A key theme arising through the development of the new Council Plan was our customer service, and initiatives have been progressed across the organisation to improve the timeliness and quality of our customer service delivery.

Council committed additional resourcing to the Statutory Planning team, and the team was almost fully resourced by the end of June, resulting in a significant increase in the rate of planning determinations. Council continues to focus on improving response times and building a strong customer focus within this team.

After a concerted team effort, the Civil Works team achieved a significant milestone during the year, achieving and then maintaining a position of zero overdue defects on our local road network, other than limited contracted bridge maintenance items. Focus has now shifted to achieving the same outcome across Council's tree assets.

Council also undertook an organisation-wide review of its outstanding service requests, and through this work was able to achieve greater than 50% reduction in the number of outstanding requests.

With a 'Customer-focussed Alpine' established as an objective of the Council Plan 2025-2029, the organisation will continue to maintain a strong focus on improving customer service delivery.

## Financial sustainability challenge

Development of both the 2025/26 Budget and the draft Financial Plan 2025-2035 brought an increased focus on Council's finances, and highlighted challenges to ongoing financial sustainability.

The 2025/26 Budget forecasted an adjusted underlying deficit of \$1.2 million, meaning that the operational revenue that Council is forecast to receive during the 2025/26 financial year, predominantly through rates, charges and grants income, is less than its forecast operational expenditure on delivering services to the community.

The Financial Plan 2025-2035 will be adopted by Council during the 2025/26 financial year, and Council's workplan will include work across a number of strategies to ensure Council moves back into a financially sustainable position into the future.

## Elections

Council elections were held in October 2024, with six new Councillors joining Cr Nicholas who was returned as a Councillor. We thank the departing Councillors for their time and dedication to their roles, many of whom had served several terms on Council. The new Council took to their new duties as soon as they were sworn in on 14 November, which included a very detailed induction program along with regular briefings to bring them up to speed with issues being presented to Council.

I would like to thank staff and all Councillors who have contributed to Council's achievements this year. I look forward to another positive year in 2025/26.

**Will Jeremy, Chief Executive Officer**

# Financial summary

## Financial overview 2024/25

Council ended the 2024/25 year with a surplus of \$7.82 million, which was \$0.77 million less than projected in the 2024/25 Budget.

This was largely due to higher disposal of property, infrastructure, plant and equipment and higher materials and services expenditure compared to budget. Overall revenue exceeded budget by \$4.91 million, while expenditure was \$5.68 million higher than budget. The main differences were:

- A loss on the disposal of assets of \$2.92 million due to write-off of prior year capital expenditure; and
- Higher materials and services of \$1.56 million due to some large non-recurrent operational projects.

This was in part offset by:

- Higher operating grants of \$3.25 million, which included \$2.54 million recognised due to an early payment 50% of the 2025/26 Financial Assistance Grant;
- Higher capital grants recognised of \$0.96 million due to recognition of unbudgeted grant funds;
- Other Income exceeding budget by \$0.92 million mainly due to higher interest returns on cash investments; and
- Lower than expected depreciation expense of \$0.14 million.

### Council's income

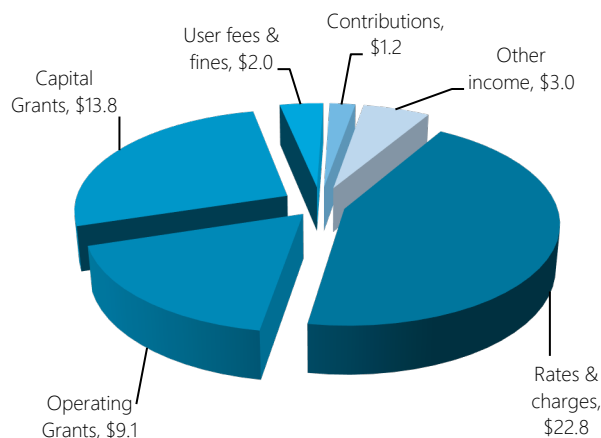


Figure 1: Alpine Shire Council operating income 2024/25 (\$millions)

Rates and charges are Council's most significant source of revenue comprising \$22.8 million of income. Grants are the second largest income source, comprising of \$9.1 million operational grants and \$13.8 million capital grants. Other income includes interest on investments and rent for leased Council assets.

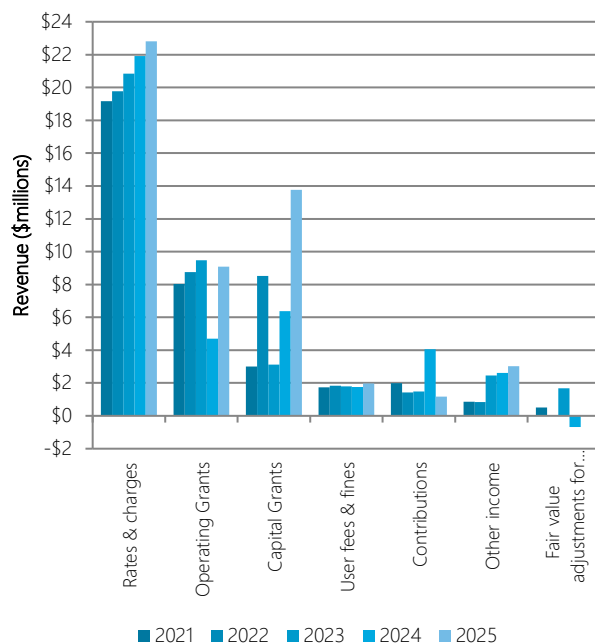


Figure 2: Alpine Shire Council operating income 2020/21 to 2024/25 (\$millions)



Rates and charges have demonstrated consistent incremental growth due to ongoing development in the Alpine Shire and compliance with the Victorian Government's Rate Capping system. Grants generally fluctuate depending on the timing of payments for recurring operating grants, and the receipt of one-off project grants.

### Council's expenditure

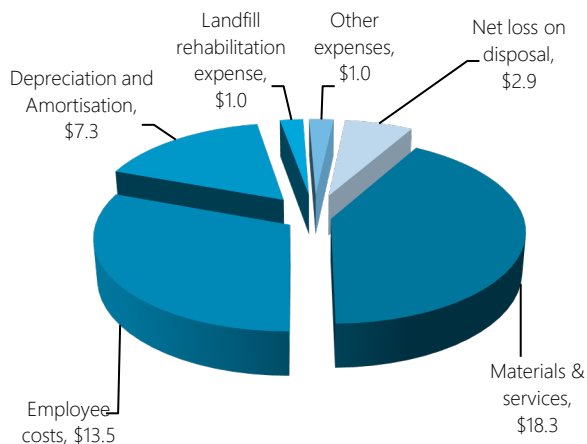


Figure 3: Alpine Shire Council expenditure 2024/25 (\$millions)

Materials and services, and employee costs comprise the majority of Council's operating expenditure.

There has been an increase in employee expenses during the five years shown in Figure 4 due to wage increases aligned with the Enterprise Agreement.

Materials and services expenditure increased this year by \$2.6 million, mostly due to some large non-recurrent projects.

Depreciation expense has increased this year by \$1.96 million due to a realignment of useful lives against each asset.

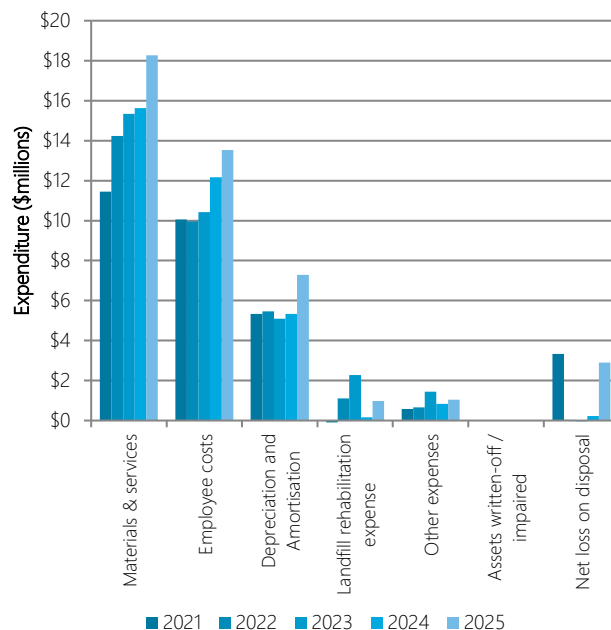


Figure 4: Alpine Shire Council expenditure 2020/21 to 2024/25 (\$million)

### Cash balance

Following the surplus result, Council is in a strong cash position with a balance of \$30.2 million as at 30 June 2025. This balance will reduce over the coming years as the capital works program finalises some key projects and landfill rehabilitation works are completed.

## Looking forward

Council continues to maintain a ten-year Financial Plan (FP) and 4-year budget, which are updated each year as part of the budget process. The FP is a critical tool for Council to ensure it makes fiscally responsible decisions. The FP measures long term fiscal sustainability utilising conservative assumptions such as:

- rate rises in line with the rate cap;
- employee numbers premised on service delivery needs and fiscal capacity; and
- no borrowings by Council.

These assumptions are reviewed and amended to reflect changes in the internal and external environment. The FP is used to inform decisions regarding Council's strategy in applying for grants, committing to major projects and operational spending, as well as informing the rating strategy, with an aim of maintaining strong financial sustainability.

The FP was reviewed in 2024/25 considering deliberative engagement undertaken on Council's strategic framework documentation. The updated FP for 2025-2035 will be adopted by Council in October 2025.

## Funding

Council acknowledges the support of both the Victorian Government and the Australian Government for the provision of funding, without which many of the projects and services that Council delivers would not be possible. In particular, the Australian Government's Financial Assistance Grants are essential for the continued delivery of Council's services and infrastructure.

Council's Annual Financial Statements commence on page 73 of this report.

# Capital works summary

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## **Council delivered 100% of the capital works budget for the 2024/25 financial year, totalling \$17 million.**

Multiple injections of external grant funding over the previous four years enabled Council to complete ten major capital works projects with a combined total worth over \$15.5 million.

The delivery of these multi-year projects contributed to 65% of the total \$17 million capital works budget in 2024/25, and are detailed below.

### **Dinner Plain Snowmaking | \$2.92 million**

Funding from the Victorian Government contributed to new snow guns and upgrades to existing snowmaking systems at Dinner Plain. In addition, a new water bore and a 200,000-litre reservoir were constructed, with the added benefit of serving as a backup water source for the town in the event of bushfires.

The Victorian Government's support for Dinner Plain includes \$3 million through the joint Victorian and Australian Governments' \$68.6 million Local Economic Recovery Program, which supports recovery and resilience for regional communities impacted by the 2019-20 bushfires.

### **Myrtleford Splash Park | \$2.25 million**

Formed from an idea brought about by the Myrtleford Chamber of Commerce, the Myrtleford Splash Park is a community-led initiative that led to the development of a family-friendly splash park that reflects the unique character of Myrtleford.

The Myrtleford Splash Park was fully funded by the Australian Government under the Black Summer Bushfire Recovery (BSBR) Grants Program.

### **Dinner Plain Activation Project | \$2.82 million**

The Dinner Plain Activation Project was a \$2.82 million project aimed at supporting year-round visitation to the village that included the following key improvements: nature play areas and a children's playground, enhanced village entry and central roundabout, and expanded car parking, including disabled parking and designated overnight areas.

The Dinner Plain Activation Project was scoped and funded with support from the Victorian Government's Bushfire Recovery Regional Economic Stimulus and Resilience Fund.

### **Ablett Pavilion, Myrtleford | \$1.99 million**

The upgrade to Ablett Pavilion in Myrtleford focused on upgrading the existing facilities to offer first-class facilities for a growing range of users, including local sporting clubs, community groups, and emergency services.

In May 2021, the McNamara Reserve Committee of Management successfully sought funding from the Black Summer Bushfire Recovery Program, administered by the Commonwealth Department of Industry, Science, Energy and Resources, with Council taking responsibility for project management and administration of funding.

### **Savoy Soccer Club, Myrtleford | 1.9 million**

The refurbishment of the Myrtleford Savoy Soccer Club saw the outdated clubrooms brought to life for the soccer community of Alpine Shire. The extensive upgrades included remodelling the change rooms, expanding the kitchen, upgrading the public toilets, and ensuring car parking was accessible for all.

The renovations were made possible through the Australian Government's Black Summer Bushfire Recovery Grants Program.

### **Murray to Mountains Porepunkah Rail Trail and Eurobin Station | \$1.11 million**

As part of Tourism North East's Murray to Mountains Rail Trail Enhancement Project, Council was able to reconstruct and widen the 4km of rail trail between Bright and Porepunkah. The works also improved the drainage and provided a defined separation between path users and road traffic along the Service Street section of the trail, through the construction of kerb and channel along Service Street.

Further upgrade works were delivered at the Eurobin Station rest stop on the Murray to Mountains Rail Trail at Eurobin. The infrastructure improvements included providing a permanent bore water supply and mains electricity supply to the existing amenities block. With improvements to the parking and extensive landscaping of the site also undertaken.

The Rail Trail works were funded by the Victorian Government through a grant secured by Tourism North East.

### **Tronoh Dredge Hole Precinct, Harrietteville | \$1.09 million**

The Tronoh Dredge Hole Precinct project began in 2020 with the goal of revitalising open spaces across the township of Harrietteville.

Community members identified the Harrietteville Walks Trail Head near Tronoh Dredge Hole as a priority during the early phases of the project's concept design process to improve connections to the town centre and address parking issues along the route, enhancing the overall functionality and amenity of the area.

The Tronoh Dredge Hole Precinct was funded by the Australian Government and managed by Council as a key component of the Alpine Better Places Harrietteville Project.

### **Tawonga Memorial Hall | \$1.08 million**

The refurbishment of Tawonga Memorial Hall included interior works to existing infrastructure, as well as the construction of a new deck to the northern elevation.

The completion of works coincided with a community event that celebrated the modern history of Tawonga.

This project was funded through the Local Economic Recovery Program's Local Community Projects Grants Program, administered by Emergency Recovery Victoria acting by and through the Department of Justice and Community Safety. The construction of the deck is funded by the Local Roads and Community Infrastructure (LRCI) Program, which supports all Australian councils to deliver priority projects that create long-lasting community and economic benefits.

### **Murray to Mountains Roberts Creek Bridge, Porepunkah | \$207,000**

In conjunction with the improvements to the Rail Trail between Bright and Porepunkah, the Murray to Mountains Rail Trail Enhancement Project funded the replacement of the old narrow pedestrian / cyclist bridge across Roberts Creek. The new bridge provides a safer, wider crossing of the creek on a section of the trail that is the most heavily used across the entire length of the Murray to Mountains Rail Trail.

The Rail Trail works were funded by the Victorian Government through a grant secured by Tourism North East.

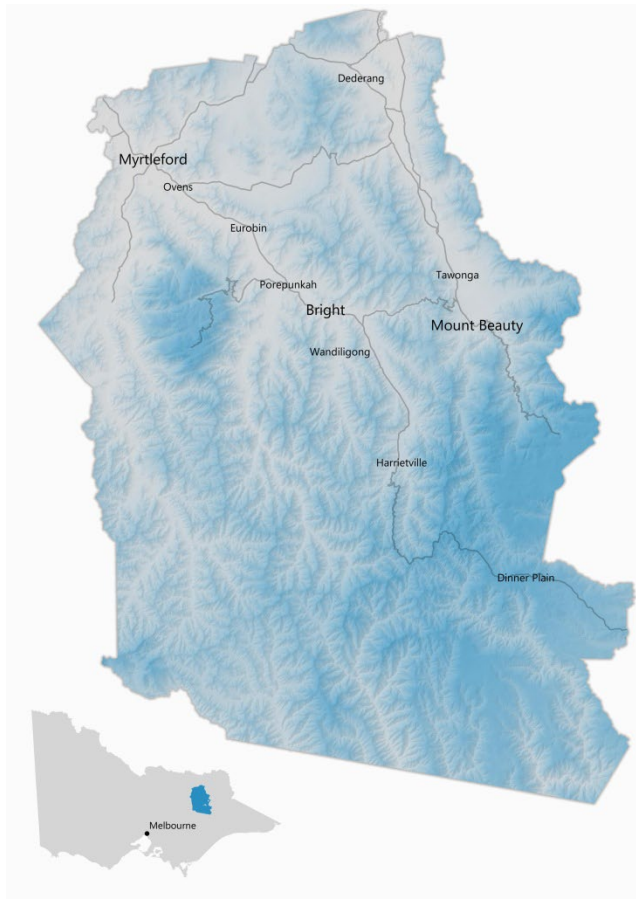
### **Alpine Tip Shop | \$100,000**

The Alpine Tip Shop is a physical retail outlet where community members are invited to donate and purchase items otherwise destined for landfill. Located at the Myrtleford Transfer Station, it is the first of its kind in Alpine Shire.

The Alpine Tip Shop was supported by Round three of the Circular Economy Councils Fund, delivered by Sustainability Victoria under the Victorian Government's circular economy policy - Recycling Victoria: A new economy.

# Our Council

## Alpine Shire profile



The Alpine Shire is situated in north-east Victoria, approximately 300km from Melbourne, and 70km south of Albury-Wodonga. The area of the Alpine Shire is 4,790 square kilometres<sup>1</sup> of which 92% is public land. This includes the whole of the Mount Buffalo National Park and large tracts of the Alpine National Park. The remaining 8% of land consists of towns, villages, and farming land in the major river valleys: Ovens, Buffalo, Buckland, and Kiewa valleys.

The Alpine Shire extends from mountain ranges down to the valley floor, where residents choose to live predominantly around the three main towns of Bright, Myrtleford and Mount Beauty – each of which proudly respects their own strong heritage and individuality. Other members of the populace live in the smaller towns, villages, and surrounding farming communities that are spread throughout the Shire. The Alpine Shire surrounds two of Victoria's major ski resorts: Falls Creek and Mount Hotham, and includes the smaller snowfield attractions of Dinner Plain and Mount Buffalo.

The Alpine Shire has a rich history of ancient First Nations culture. In addition, there was an influx of mining and prospecting that accompanied the gold rush era, and an increase in diversity through post-war immigration. Today the region offers a diverse lifestyle with a mix of culture, history, and experiences. The region is a well-known destination for visitors, with festivals, markets, exhibitions, sporting, and recreational activities held throughout the Alpine Shire; together with a range of cafes, restaurants, and wineries.

Within the Alpine Shire, industries with the greatest number of businesses, according to the most recent Australian Bureau of Statistics data were: agriculture, forestry, and fishing; construction; and accommodation and food services. In terms of employment, the main industries were accommodation and food services; health care and social assistance; retail trade; construction, education and training, and agriculture, forestry, and fishing.

The estimated resident population of the Shire is 13,199<sup>2</sup>, a number which significantly increases with the seasonal influx of tourists. Population demographics in the 2021 Census show a lower population of 0-49 year olds, but a much higher population of persons aged 50 and over, as compared to the Victorian averages.

<sup>1</sup> This area does not include the resorts of Hotham Heights and Falls Creek which have a combined total of 44 square kilometres.

<sup>2</sup> Estimated Residential Population, Local Government Areas, Victoria (released 27 March 2025) – Australian Bureau of Statistics

# Alpine Shire Councillors

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## Incoming Councillors - Elected October 2024

Elections were held for the Alpine Shire Council on 26 October 2024. Councillors elected were:

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<b>Cr Sarah Nicholas</b> (Mayor)	<b>First elected:</b>	October 2016
	<b>Re-elected:</b>	October 2020 October 2024
	<b>Mayor</b>	November 2021 – November 2022 November 2024 – November 2025
	<b>Deputy Mayor:</b>	November 2017 – October 2020 November 2020 – November 2021

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<b>Cr Peter Smith</b> (Deputy Mayor)	<b>First elected:</b>	October 2024
	<b>Deputy Mayor:</b>	November 2024 – November 2025

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<b>Cr John Andersen</b>	<b>First elected:</b>	October 2024
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<b>Cr Dave Byrne</b>	<b>First elected:</b>	October 2024
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<b>Cr Gareth Graham</b>	<b>First elected:</b>	October 2024
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<b>Cr Jean-Pierre Ronco</b>	<b>First elected:</b>	October 2024
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<b>Cr Noah Tanzen</b>	<b>First elected:</b>	October 2024
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The current term of Councillors elected in October 2024 ends in October 2028. More information regarding Councillors can be found on page 55.

## Outgoing Councillors

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<b>Cr John Forsyth</b> (Mayor)	First elected:	October 2012
	Re-elected:	October 2016 October 2020
	Mayor:	November 2020 – November 2021 November 2022 – October 2024
	Term ended:	October 2024

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<b>Cr Simon Kelley</b> (Deputy Mayor)	First elected:	January 2022
	Deputy Mayor:	November 2023 – October 2024
	Term ended:	October 2024

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<b>Cr Katarina Hughes</b>	First elected:	October 2020
	Deputy Mayor:	November 2021 – November 2022
	Term ended:	October 2024

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<b>Cr Ron Janas</b>	First elected:	October 2012
	Re-elected:	October 2016 October 2020
	Deputy Mayor:	November 2014 – November 2015
	Mayor:	November 2015 – November 2019
	Term ended:	October 2024

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<b>Cr Tony Keeble</b>	First elected:	November 2008
	Re-elected:	October 2012 October 2016 October 2020
	Deputy Mayor:	November 2015 – November 2017 November 2022 – November 2023
	Term ended:	October 2024

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<b>Cr Kelli Prime</b>	First elected:	October 2020
	Term ended:	October 2024

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The term of Councillors elected in October 2020 / by countback in January 2022 ended at 6am on Saturday 26 October 2024. Councillors elected in October 2024 are shown on the previous page.

# The organisation

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The Alpine Shire Council operates under a corporate management structure, with the Chief Executive Officer (CEO) leading Directors, Managers, and staff.

The organisation has a two-directorate model consisting of 'Corporate and Community' and 'Assets'. Each Director reports to the CEO and is responsible for the delivery of services and projects within program areas. Within each Directorate, department Managers are responsible for: Assets and Waste, Community Development, Corporate, Customer Experience, Engineering and Maintenance, Growth and Future, and Regulatory Services.

A small executive services team reports directly to the CEO.

## Organisation structure changes during 2024/25

The organisation underwent several changes during the year due to departures of key personnel, and restructures within some areas of the organisation.

### Director changes

Council's previous Director Customer and Community, Helen Havercroft, tendered her resignation in late 2023/24 with her last official day on 12 July 2024. Nathalie Cooke was announced as Interim Director while recruitment was undertaken. Following the recruitment process, Ms Cooke was announced as the Director Corporate and Community commencing on 14 October 2024.

Council's Director Assets, Alan Rees, announced his resignation in March 2025, with his last official day on 30 June 2025. Following his announcement, a recruitment process was undertaken, with Sarah Buckley announced as Director Assets commencing on 1 July 2025.

### Team restructuring

A restructure of the Assets Directorate was announced in early 2025, to better address waste services and challenges in the operations and engineering areas. The restructure introduced two updated departments of 'Assets and Waste' and 'Engineering and Maintenance' and realigned functions in the 'Growth and Future' department. Following staff consultation, the realigned departments commenced on 5 May 2025.

A review of the Information and Communication Technology (ICT) service was undertaken in early 2025. A proposal to form a new 'Innovation and Technology' department to enhance coordination and delivery outcomes under a new structure was presented for staff feedback. Recruitment was undertaken for the new Management role, but was not complete by 30 June 2025 meaning the ICT team remained part of the 'Corporate' department into the new financial year.

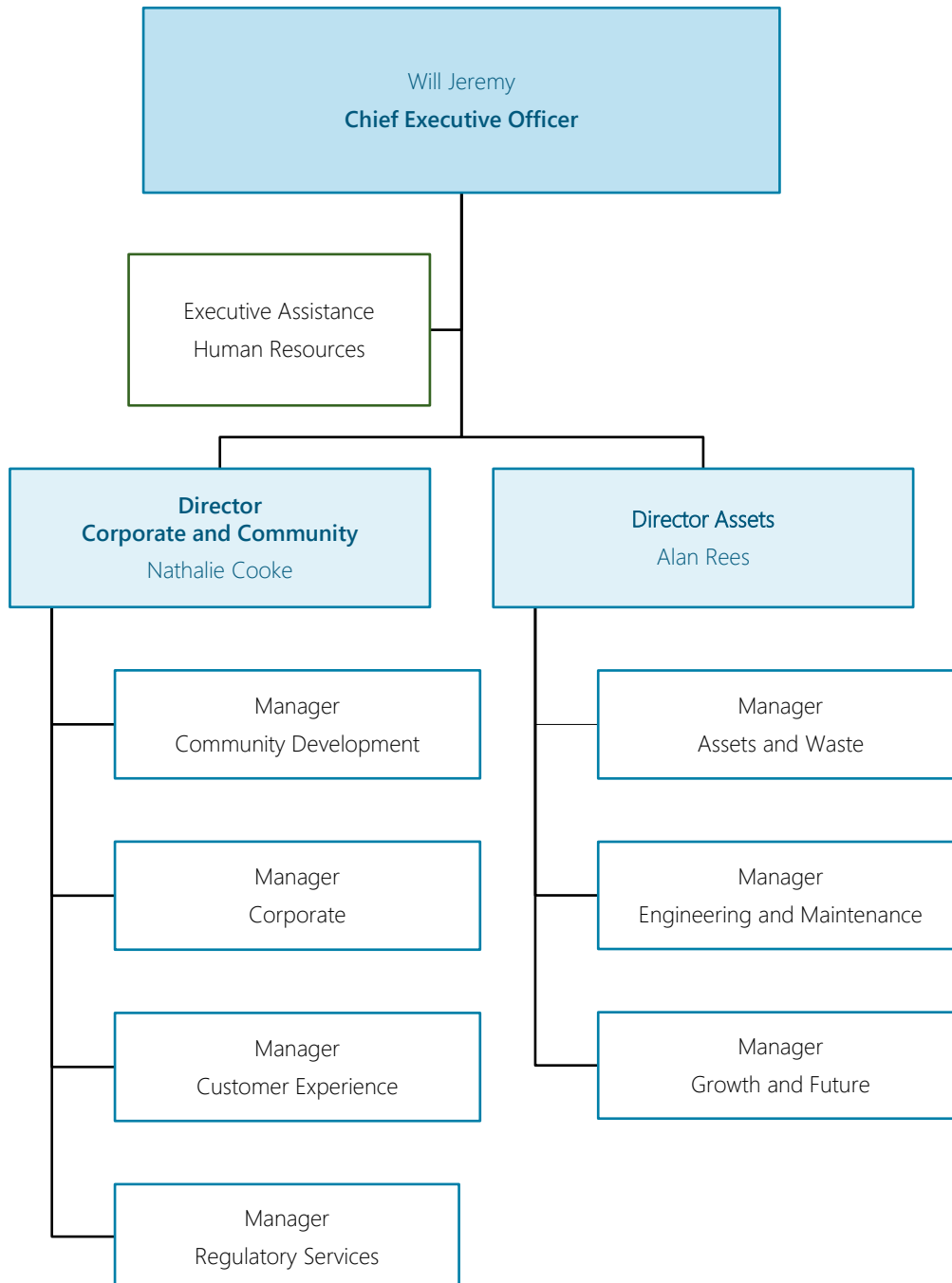
## Workplace Cultural Transformation Program

As an organisation, Council commenced a workplace cultural transformation program during 2024/25, engaging an external facilitator to help to drive improvement in leadership and culture across the organisation. This included extending the existing Alpine Leadership Group (ALT) to include ALT+ which encouraged emerging leaders from across the organisation to become stewards for change. The ALT+ consisted of the CEO, Directors, Managers, and invited expressions of interest from across officers, coordinators, team leaders, and supervisors, to provide a diverse representation across the organisation.

The workplace cultural transformation program is a multi-year road map, committing to strengthening Council as an organisation. More information can be found on page 20.



## Organisational structure at 30 June 2025



## Chief Executive Officer

Functions reporting directly to CEO include Executive Assistance and Human Resources.

**Senior Officers reporting directly to the Chief Executive Officer and the functions for which they are responsible include:**

### Director Corporate and Community

#### Nathalie Cooke at 30 June 2025

- Community Development
  - Community Development
  - Community Recovery
  - Emergency Management
  - Immunisations
  - Maternal and Child Health
- Corporate
  - Financial Accounting and Payroll
  - Governance
  - High Country Libraries Network
  - Information and Communication Technology
  - Rates
  - Records Management
  - Risk Management
- Customer Experience
  - Customer Service
  - Engagement and Communications
  - Events
  - Library Services
  - Visitor Information Centres
- Regulatory Services
  - Animal Management
  - Building Services
  - Compliance and Local Laws
  - Environmental Health
  - Statutory Planning
  - Subdivisions

### Director Assets

#### Alan Rees at 30 June 2025

- Assets and Waste
  - Asset Management
  - Design and Projects
  - Waste and Circular Economy
- Growth and Future
  - Strategic Planning
  - Economic Development
  - Sustainability
  - Property and Contracts
  - School Crossing Supervision
  - Transfer Stations
- Engineering and Maintenance
  - Building Maintenance
  - Civil Works
  - Depot Operations
  - Engineering and Civil Development
  - Occupational Health and Safety
  - Open Spaces

## Council staff

### The workforce

The Chief Executive Officer (CEO) is employed directly by Council and is responsible for overseeing the organisation's operations. Staff work under the guidance of the executive management team, with employment terms set by the Enterprise Agreement.

Staff are employed in a variety of ways to suit operational needs: permanent (full time or part time) for ongoing roles, temporary for short term or seasonal work, or on a casual basis where the work is of a relieving or intermittent nature.

Employee numbers are best measured by the number of full time equivalent (FTE) staff. As at 30 June 2025, Council's workforce comprised of 143.7 full-time equivalent (FTE) staff across 203 positions. This includes all employment types. At the time of reporting, 16.9 FTE (20 positions) were vacant, primarily due to unfilled seasonal roles and ongoing recruitment for both permanent and temporary positions.

A more detailed summary of the workforce can be found on page 22.

### Recruitment and selection

Council prides itself on employing highly skilled, dynamic and passionate people. Council's workforce turnover for permanent staff (not including casual and temporary staff) dropped to 13.3% in 2024/25 based on filled (non-vacant) positions. This is the first year since 2019/20 that Council's permanent workforce turnover has been lower than 15%, and is reflective of fewer vacant positions at the end of the year as well as fewer permanent positions turning over during the year. It should be noted that if total turnover (permanent, temporary, and casual) was calculated based on total number of positions regardless of whether they were filled or vacant, that turnover would have dropped from 21.6% in 2023/24 to 17.2% in 2024/25.

Council's workforce FTE (Full Time Equivalent) increased from 141.9 in 2023/24 to 143.7 in 2024/25.

Approximately 10 FTE employed across temporary roles are fully funded by the Victorian or Australian Government through various bushfire and flood-related grants. Temporary resourcing levels remained elevated through to the end of 2024/25 as these externally

funded projects and initiatives were delivered to completion. Based on current forecasts, from the start of the 2025/26 financial year resourcing will return towards the long-term average.

### Training and development

Council offers diverse roles that include continuous learning and career growth. Staff are supported through a wide range of opportunities including the Council's online learning platform, tailored induction, on-the-job training, external courses and mentoring.

In 2024/25, 137 staff participated in 52 training and development events across the organisation.

### Mental Health and Wellbeing

Council is committed to supporting the mental health and wellbeing of our people. A variety of programs and resources are available to raise awareness and build a culture of care, including:

- Mental Health First Aid Training, delivered for the first time in 2024/25, equipping staff to support colleagues in crisis and refer them to professional help.
- Flexible work arrangements and reasonable adjustments where appropriate.
- Employee Assistance Program available to all staff, councillors, and their families.

### Diversity, Inclusion and Equal Employment Opportunity

Council strives to create a safe, inclusive workplace where everyone feels valued and respected. Grassroots initiatives support cultural diversity, LGBTQIA+ communities, and neurodiversity.

All new employees complete onboarding that includes training in:

- Respect at Work
- Equal Employment Opportunity
- Fraud and Corruption Awareness
- Privacy and Personal Information
- Child Protection and the Child Safe Standards.

This ensures a shared understanding of responsibilities and expectations from day one.

### **Gender Equality**

Council is committed to advancing gender equality through the Gender Equality Action Plan 2021-2025, in line with the *Gender Equality Act 2020*. Key actions include:

- Ongoing Gender Impact Assessments;
- Inclusive and equitable job advertising;
- Participation in the 16 Days of Activism campaign; and
- Applying an intersectional lens to policy and procedure reviews.

### **Employee Code of Conduct**

The Employee Code of Conduct defines the values, behaviours and professional standards expected of all staff, including contractors, volunteers, and work placements. At its core, the Code supports a mission to deliver competent, reliable, and efficient services to the community.

### **Enterprise Agreement 2023**

The Enterprise Agreement 2023 outlines the terms and conditions of employment, pay and entitlements for Council Staff.

Council will commence a new enterprise bargaining process in 2025/26.

### **Staff Engagement Surveys**

Listening to staff is vital to building a great place to work. In 2024/25, employee feedback was collected through in-depth interviews using the Net Promoter Score method to assess culture, leadership and safety.

Workshops identified key areas for improvement, including communication, culture, management capability, processes, recruitment, and staff wellbeing. These are being addressed through a workplace cultural transformation program.

### **Workplace Cultural Transformation Program**

Council is committed to embedding a strong, values-driven culture that supports the organisation's long-term strategy. In partnership with an external consultant, a multi-year workplace cultural transformation program was launched, which focuses on:

- Strengthening leadership capability;
- Building trust and accountability;
- Enhancing systems and clarity;
- Empowering staff and encouraging open communication; and
- Fostering an inclusive, safe and collaborative workplace.

Year one achievements include:

- 360-degree leadership development;
- Emotional intelligence training;
- Culture Strategy Map creation;
- Development of Change Champions;
- Leader as Coach training;
- All staff engagement workshop forum; and
- A refreshed set of corporate values.

This transformation is about aligning leadership with the expectations of staff and community, enhancing organisational efficiency, and creating a thriving workplace. By investing in people and culture, the organisation is laying the foundation for long term success.

## Employee Health, Safety and Wellbeing

### Training, education, and awareness

Health, safety and wellbeing training, education and awareness programs were driven by mandatory requirements and analysis of high-risk activities.

Course Category	Number of Courses	Number of Attendees
Spot Skin Checks	2	40
Mental Health First Aid	1	13
Health Safety Representative Training	3	3
Licensing and Accreditation	1	3
Chemical Operations	1	5
Chainsaw Training	1	13
On-site Hearing Checks	1	20
Manual Handling Training	5	31

Compliance training is delivered to all employees through Council's online learning platform. Health and safety related training in the compliance pack includes bullying and harassment, sexual harassment and equal opportunities for workers.

### Consultation

Employee engagement and consultation on health, safety and wellbeing matters occurred through a number of channels. The main consultative mechanism being Council's Health and Safety Committee, established in accordance with section 72 of the *Occupational Health and Safety Act 2004*, and its members consisting of the three designated workgroups. Health and Safety representatives across the organisation reflect a mix of all departments. Engagement and consultation with workers also occurred through management and departmental meetings and team toolbox meetings.

## Volunteers

Volunteers play a crucial role in the delivery of various services provided by Council, including Visitor Information Centres, the L2P program, facilities management, and advisory committees.

Council appreciates the role undertaken by its many volunteers, and acknowledges that without their assistance, there would be many services which could not be provided. Much of the work done by Council's dedicated volunteers provides vital support and expertise to assist the Alpine Shire community.

**Total staff FTE (Full Time Equivalent) by department (30 June 2025)**

Directorate		Assets			Corporate and Community				
Department	Executive	Assets and Waste	Engineering and Maintenance	Growth and Future	Community Development	Corporate	Customer Experience	Regulatory Services	Grand Total
Permanent – FT – W	3.0	3.0	2.0	7.0	3.0	4.0	7.0	5.0	34.0
Permanent – FT – M	1.0	6.0	28.0	4.0		3.0		4.0	46.0
Permanent – FT – Vacant		2.0	5.0			1.0		4.0	12.0
Permanent – PT – W				1.4	3.9	3.1	7.7	4.3	20.4
Permanent – PT – M		2.2	1.5				0.4	1.8	5.9
Permanent – PT – Vacant								0.5	0.5
Temporary – FT – W						2.0	1.0		3.0
Temporary – FT – M	2.0	1.0				3.0			6.0
Temporary – FT – Vacant			2.0			1.0			3.0
Temporary – PT – W	1.0				2.8		2.0		5.8
Temporary – PT – M									0.0
Temporary – PT – Vacant				0.8		0.6			1.4
Casual – W				0.7	0.3		2.3		3.3
Casual – M		1.5		0.5			0.4		2.4
Casual – Vacant									0.0
<b>Department Total</b>	<b>7.0</b>	<b>15.7</b>	<b>38.5</b>	<b>14.4</b>	<b>10.0</b>	<b>17.7</b>	<b>20.8</b>	<b>19.6</b>	<b>143.7</b>
<b>Directorate Total</b>	<b>7.0</b>		<b>68.6</b>			<b>68.1</b>			<b>143.7</b>

FT = Full Time; PT = Part Time; W = Women; M = Men

\* Temporary positions include backfill positions such as maternity leave, and short-term contract staff.

Note: Where gender was unspecified in Council's payroll system, data has not been reported separately due to privacy.

**Summary of FTE categorised by employment classification and gender (at 30 June 2025)\***

	Band 1	Band 2	Band 3	Band 4	Band 5	Band 6	Band 7	Band 8	Other	Total
Women	0.7		8.3	14.7	9	13.3	12.2	1	7.3	66.5
Men	0.5	0.4	16.2	8.4	6	9	8.8	5	6	60.3
Vacant	0		5	1	2.4	4.4	2.5	1	0.6	16.9
<b>Total</b>	<b>1.2</b>	<b>0.4</b>	<b>29.5</b>	<b>24.1</b>	<b>17.4</b>	<b>26.7</b>	<b>23.5</b>	<b>7</b>	<b>13.9</b>	<b>143.7</b>

\* Includes all permanent, temporary, and casual positions at 30 June 2024.

\*\* 'Other' includes CEO, Directors, Managers, Maternal Child Health Nurses, and Building Surveyors.

Note: Where gender was unspecified in Council's payroll system, data has not been reported separately due to privacy.

# Performance report

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## Corporate Planning and Reporting Framework

Every council in Victoria is required to produce a Council Plan following a Council general election. The Alpine Shire Council Plan 2021-2025 was developed following the October 2020 Council election, and formally adopted in October 2021 following a deliberative engagement process with the community. The Community Vision, Council Plan, and Municipal Health and Wellbeing Plan were incorporated into the one document, bringing three of Council's key plans together.

The Council Plan is a strategic document, detailing the desired outcomes for the four years following the elections. Annual commitments to the Council Plan are detailed in Council's Budget.

Council also utilises a Financial Plan (FP) which projects Council's required resources (both financial and non-financial) over the next ten years.

This Annual Report is reporting the final year of progress against the Alpine Shire Council Plan 2021-2025.

Development of a new Council Plan 2025-2029 commenced during the year, following the Council general elections held in October 2024. The new Council Plan will be presented for adoption in early 2025/26.

### Council Plan

The 2021-2025 Council Plan has five strategic drivers:

1. **For those who live and visit**
2. **For a thriving economy**
3. **For the bold protection of our future**
4. **For the enjoyment and opportunities of our lifestyle**
5. **For strong and informed leadership**

The Council Plan also includes strategic objectives, strategies for achieving the strategic objectives, and strategic indicators for monitoring achievement of them.

### Performance

Council's performance for the 2024/25 year has been reported against each strategic driver to demonstrate how Council is performing in achieving the Council Plan. Performance has been measured as follows:

- Results achieved in relation to the strategic indicators in the Council Plan.
- Progress in relation to the major initiatives identified in the Budget.
- Highlights from projects and services funded in the Budget and the persons or sections of the community who are provided those services.
- Results against the prescribed service performance indicators and measures.

Several of Council's strategic indicators in the Council Plan are sourced from the Service Performance indicators and measures contained within the Local Government Planning and Reporting Framework (LGPRF). These have been identified to reduce duplicate reporting.

### Local Government Planning and Reporting

All councils across Victoria report against the prescribed Service Performance, Financial Performance, Sustainable Capacity indicators, and Governance and Management checklist contained within the *Local Government (Planning and Reporting) Regulations 2020*.

Results for these measures are found throughout the following sections under the headings "Service Performance Indicators". Further reporting is found in the "Governance and Management checklist" on page 62 and in the Performance Statement on page 134.

# 1. For those who live and visit

## Performance against the Council Plan

The following is a statement of progress in relation to the services and initiatives identified in the 2024/25 Budget which contribute to the Council Plan 2021-2025:

2024/25 Actions	Progress to 30 June 2025
<b>Strategic Objective: 1.1 A community that is active, connected and supported</b>	
Advocate for implementation of sustainable volunteering in the Alpine Shire	Ongoing recruitment and support of volunteers for Alpine Shire programs including L2P Program, Library volunteers and Visitor Information Centres. Delivery of training and capacity building for First Aid, Cardiopulmonary Resuscitation (CPR), Defibrillator, Chainsaw, White Card and Mental Health First Aid. Explored opportunities to facilitate a community volunteer framework however insurance has become a barrier to implementation.
Ongoing engagement with community groups	<p>Council engaged actively with community groups through a mix of online and in-person initiatives:</p> <ul style="list-style-type: none"> <li>A Community Panel, which included representatives from several local community groups, helped shape the Council Plan 2025–29. This engagement also involved hosting a number of market pop-ups in November 2024 and May 2025 at markets in Bright, Harrietville, Mount Beauty, and Myrtleford.</li> <li>In November and December 2024, Council received 36 community budget submissions, with over 72% contributed by community groups. In May and June 2025, community groups were also invited to apply for Council’s community and event grants, continuing support for local initiatives.</li> <li>In early 2025, Myrtleford community groups were invited to submit expressions of interest for a mosaic project honouring volunteers, resulting in 45 submissions. Officers also partnered with the Bright &amp; District Chamber of Commerce to promote the 'Take a Lodger' campaign.</li> <li>The Youth team recruited new members for the Resilient Alpine Youth Squad (RAYS), and the Emergency Management team, with the CFA, held a session in Wandiligong to support emergency planning.</li> </ul>
Deliver the annual Community Grants program	Completion of the 2024/25 Community Grants Program supported delivery of 14 community projects, and the Kiewa Valley Flood and Landslip Grants Program supported delivery of nine community projects in the Kiewa Valley including final acquittals of project from applicants.
<b>Strategic Objective: 1.2 Services and resources that enhance health and wellbeing</b>	
Provide contemporary library services	Alpine Libraries Technology Access Project was successfully completed with the installation of self-serve kiosks at each library branch, gates at Mount Beauty and Myrtleford, and a scanning wand to be shared across the three locations. Alpine libraries ensured their collection was in line with the Australian Library and Information Association (ALIA) standards.
Implement Library Services Plan	Throughout the year library branches welcomed 73,436 visitors through their doors and completed 63,499 physical item loans. Regular programming including knitting, sewing, scrabble, book clubs, mad musos, gardeners’ library, story time, rhyme time, move and groove, and LEGO continued to support social connectivity and engagement. Additional school holiday programming each school holidays welcomed locals and visitors alike. Nine authors visited throughout the year.



2024/25 Actions	Progress to 30 June 2025
Work with key agencies to advocate for education opportunities	Council supported the provision of high-quality Careers websites for all secondary schools in the Alpine Shire, and provided vocational training opportunities for young people in the Alpine Shire including white card, working at heights, chemical user, heavy rigid drivers licence, barista and responsible serving of alcohol. There was ongoing advocacy to the Australian Government for potential funding to support educational pathways.
Provide services and programs for all life stages	<p>Council's commitment to providing services and programs for all life stages included:</p> <ul style="list-style-type: none"> <li>• Maternal and Child Health program for early childhood and family support programs including breast feeding and sleep and settling support.</li> <li>• Immunisation Program for pre-school children and secondary school students as part of the national immunisation schedule and Influenza immunisation program to over 65s.</li> <li>• Programs to support families and carers of pre-school aged children including Dad's Group, Supported Play Groups, Cultural and Linguistically Diverse (CALD) Project.</li> <li>• Dreaming space Children's Week initiatives across the Shire.</li> <li>• Rhyme Time and Story Time at libraries across Shire.</li> <li>• Access to Kindergarten, Toy Library and Playgroups across the Shire.</li> <li>• A calendar of free and low-cost events and programs across the Shire for Seniors Festival including seniors' lunch in Mount Beauty.</li> </ul>
Progress implementation of Access and Inclusion Plan	Officers implemented initiatives from the 2021-2024 Access and Inclusion Plan including actions from Accessibility Appraisals such as footpath, car park and signage upgrades. A review of the Access and Inclusion Plan will be finalised in 2025/26.
<b>Strategic Objective: 1.3 A caring community</b>	
Implementation of actions in Reflect Reconciliation Action Plan	Implementation of actions identified in the 2023-24 Reconciliation Action Plan included acknowledgement of Country on all Council email signatures; acknowledgement of Country decals on all Council owned and managed buildings; support community-led NAIDOC Week event; support NAIDOC in schools initiative; acknowledgement and book displays at libraries for days of significance; deliver cultural awareness training opportunities for Council employees and community; building strong relationships with Taungurung Land and Waters Council including attendance at bi-annual local government forum. Sponsored the Proud and Deadly award at annual Alpine Shire Youth Awards.
Deliver Youth programs and events	<p>Delivered youth programs and events including FreeZa, Engage! and Future Proof funded initiatives; North East Skate Park Series, Youth Awards, It's a Jam, Barista Course, GRIP Student Leadership Conference, Luke Kennedy Guest Speaker, Halogen Student Leadership Conference, White Card / Construction Induction Training and Youth and Teen Mental Health First Aid. In the second half of the financial year the Colour Fun Run, Youth Leadership Camp, IDAHOBIT celebrations and Youth and Teen Mental Health First Aid were delivered.</p> <p>Support of the Youth Advisory Group - Resilient Alpine Youth Squad (RAYS) – who were winners of the Outstanding Youth Participation in Community Based Disaster Resilience category of the YACVic Rural Awards.</p> <p>Delivered a Youth camp for 18 young people at Howman's Gap, and maintained The Lighthouse youth hub in Bright.</p>
Implement the Affordable Housing Analysis Action Plan	Developed a draft Key Worker Housing Strategy. Undertook a site assessment for land contamination at 1 Mummery Road, Myrtleford. Developed the 'take a lodger' campaign and undertook assessment of the former DUMU site in Bright for potential key worker housing.

2024/25 Actions	Progress to 30 June 2025
Deliver the 16 days of Activism Campaign	Delivered the 16 Days of Activism campaign within Council and into community through supporting events and media promotion including 16k for 16 Days walking challenge for Council staff. Maintained Council's website with up-to-date family and domestic violence information.

### **Strategic Objective: 1.4 Increasing healthy eating and active living**

Implement Alpine Shire Economic Development Strategy	Worked with Tourism North East to deliver a local producers' forum to promote local produce. Developed an inventory of local produce for the restaurateurs, which is available on Council's website.
Participate in Regional Food Strategy working group	Participated in Regional Food Strategy working group; maintained network of community groups including Neighbourhood Houses to provide opportunistic support to provide access to healthy food. Supported multiple funding applications from community groups and organisations to increase access to healthy food, and supported Albury Wodonga Regional FoodShare.
Deliver Maternal and Child Health programs promoting healthy eating and physical activity	Maternal and Child health services and early childhood programs deliver INFANT, an initiative which promote healthy eating and physical activity to First Time Parents Group and Key Age and Stage visits and provides 'Start them Right' healthy eating resource to families. Supported funding applications from community groups to increase access to healthy food; support Albury Wodonga Regional FoodShare.
Support RESPOND Program in partnership with Alpine Health and Deakin University	Participate in and support RESPOND (Reflexive Evidence and Systems interventions to Prevent Obesity and Non-communicable Disease) initiative in Kiewa Valley and subsequent initiatives following completion of the RESPOND project.
Support Community groups which increase participation in physical activity	Supported community groups to increase participation in physical activity through Community Grants Program and promoting external grant opportunities to community and sporting groups. Council's Fair Access Policy was rolled out across organisation and to sporting groups. Maternal and Child Health programs including First Time Parents; Move and Groove, Supported Playgroups and Dad's Group promote participation in physical activity. Provision of places for participation in physical activities including sporting facilities, playgroups, footpaths and trails.
Finalising masterplans for the key sporting and recreation precincts in our three main service towns*	Worked closely with contractors to ensure successful management of Council sporting assets.

### **Strategic Objective: 1.5 Improving mental wellbeing**

Support our communities to access mental health support through MH training opportunities*	Delivered Mental Health Essentials and Mental Health First Aid to Council staff and community across the Shire. Collaborated with Alpine Health to deliver additional Mental Health First Aid to the community. Delivered Youth Mental Health First Aid to 20 people who work with or support young people, and Teen Mental Health First Aid to all year 8 and 10 students in Alpine Shire schools. Participated in Bright & Surrounds Community Mental Health and Wellbeing Steering Group, and maintained Council's website with up-to-date information about Mental Health support.
Provide information for staff and community around access to mental health services	Maintained a Community Resource Guide on Council's website with up to date and relevant information. Maternal and Child Health team provided referrals and information about mental health support services. Provided and promote EAP services to staff and Council volunteers. Actively participated in Bright & Surrounds Mental Health and Wellbeing Steering Group. Delivered of Youth, Teen and Community Mental Health First Aid programs.

2024/25 Actions	Progress to 30 June 2025
<b>Strategic Objective: 1.6 Preventing all forms of violence</b>	
Participate in local and regional forums to promote gender equity and prevention of violence	Gender based violence was a standing item on Alpine Local Health and Wellbeing Partnership which included membership of Women's Health Goulburn North East.

\* Indicates a major initiative in Council's 2024/25 Budget.

The following information details additional highlights and deliverables during the year.

### High Country Library Network

Council continued to operate the High Country Library Network (HCLN), which provided services to the member councils of: Alpine Shire Council, Benalla Rural City Council, Mansfield Shire Council, and Wangaratta Rural City Council.

During 2024/25, the HCLN team sourced 13,396 individual new physical items, which were received, unpacked, catalogued, processed and sent out to member councils.

The total HCLN collection (across all member councils) increased loans across several categories during the 2024/25 year, reflecting a combination of updating and reviewing collection purchasing profiles, patron-led development practices, and proactive investments in growing collections. Increases in loans were seen in the following categories:

- Junior Graphic Novel +36.7%
- Adult Large Print Non-Fiction +27.5%
- Young Adult Fiction +17%
- Young Adult Graphic Novels +14%
- Adult Fiction +11.5%
- Adult Non-Fiction +2.4%

The HCLN collection is widely valued by library patrons across the State, with the HCLN team processing 14,875 collection items for loans in other libraries across Victoria (ranking number 1 in the State).

### Youth programs

#### Alpine Shire Youth Awards

The annual Alpine Shire Youth Awards recognised and celebrated the achievements of young people across the Alpine Shire.

The Awards were supported by local community groups and businesses, who sponsored categories such as Academic, Sport and Recreation, Arts and Media, Visual Arts, Workplace and Community, and Resilience. Council was especially proud to sponsor the Proud and Deadly Award, which honours the commitment of young First Nations people to their culture and heritage.

The 2024 Awards were planned and hosted by a committee of young people from Myrtleford who invited a panel of local young speakers and performers, with the awards ceremony occurring in September 2024.

#### YACVic Rural Youth Awards

Council's Resilient Alpine Youth Squad (RAYS) was nominated for and won the "Outstanding youth participation in community-based disaster resilience" at the biennial Youth Affairs Council Victoria (YACVic) Rural Youth Awards presented in September 2024.

RAYS is a dynamic group of 12-25 year olds from across the Alpine Shire, which was formed following the 2019/20 bushfires to build a supportive and engaged youth community that creates positive change.

## 72 Hour Program for Emergencies

The First 72 Hours Program is an easy-to-use tool designed to build community resilience and capacity by supporting individuals and groups to create their own emergency plans. The program emphasises the importance of both individual and collective action during disasters, and the critical value of having a well-prepared emergency plan.

Developed collaboratively by Alpine Shire Council and Moira Shire Council, with partner agencies and based on initial work by Corrangamite Shire Council, the program has been integrated into the emergency preparedness strategies of local government areas across Victoria, Queensland, and New South Wales. Councils have supported its rollout through the development of templates, workshops, and multilingual resources tailored to diverse communities.

The program has been recognised by the Municipal Association of Victoria (MAV), Emergency Management Victoria (EMV), and Emergency Recovery Victoria (ERV), and was presented at the Victorian 2024 Disaster and Emergency Management Conference. It was nominated for the national 2025 Local Government Awards and reviewed by the Inspector General for Emergency Management (IGEM) as a successful example of community resilience in action.

## Cultural and Linguistically Diverse Outreach Service

Council received three years of funding to deliver the Culturally and Linguistically Diverse (CALD) Outreach Program. The CALD Outreach Worker supports children and families from culturally and linguistically diverse backgrounds to enrol and participate in kindergarten and early childhood services. The worker provided direct support to families from CALD backgrounds as well as to early childhood education and care services to address engagement barriers and support transitions to school and ongoing participation in education.

## Services provided to the community

Service area	Description of services provided
Library Branches	Libraries consist of the Alpine Shire library branches in Myrtleford, Bright and Mount Beauty and delivery of programs such as rhyme time, story time, school holiday programs and visiting authors. The Council also operates the High Country Library Network.
Swimming Pools	This service is managed under contract to Belgravia Leisure Services. It covers Bright Sports Centre, the provision of outdoor seasonal pools at Myrtleford and Mount Beauty and lifeguarding at the Bright and Porepunkah river pools.
Visitor Information Centres	This service comprises visitor information services located at Bright, Mount Beauty and Myrtleford.
Youth	Provision of specific services to youth in the community, including youth awards, youth activities and the Learner to Probationary (L2P) program.
Community Development	This service is concerned with building community capacity. Key areas include community resilience, the community grant program and implementing the Municipal Health and Wellbeing Plan.
School Crossings	Council provides the school crossing supervisor function to schools within the Alpine Shire Council.

## Service Performance Indicators

The following statement provides the results of the prescribed service performance indicators and measures including explanation of material variations.

Service/indicator/measure	2021/22	2022/23	2023/24	2024/25	Comments <sup>+</sup>
<b>Aquatic Facilities</b>					
<b>Service standard</b>					
<b>Health inspections of aquatic facilities</b>	1.0	0.0	0.0	1.0	All Council aquatic facilities received a formal health inspection during 2024/25.
<i>[Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities]</i>					
<b>Utilisation</b>					
<b>Utilisation of aquatic facilities</b>	2.7	2.4	3.0	3.5	Utilisation of Council's three aquatic facilities increased again in 2024/25, continuing a trend from the previous year, and surpassing Council's target result. Visitation at outdoor pools during the seasonal opening period (November - March) increased slightly compared to the previous year, in part due to a hotter summer season and a streamlined marketing program. The greatest driver of change was a 30% increase in visitation at Bright Sports Centre compared to the previous year. This was driven by an increase in member visitation during January - June 2025, in response to new equipment in the gymnasium section of the Centre.
<i>[Number of visits to aquatic facilities / Population]</i>					
<b>Service cost</b>					
<b>Cost of aquatic facilities</b>	\$17.35	\$19.04	\$14.22	\$12.88	While the cost per visit has decreased compared to the previous year, this is driven primarily by an increase in visitation which is larger than the increase in costs compared to the previous year. Investment in facilities (new gymnasium equipment) at the Bright Sports Centre appears to be the major driver of visitation increase.
<i>[Direct cost of aquatic facilities less income received / Number of visits to aquatic facilities]</i>					

Service/indicator/measure	2021/22	2022/23	2023/24	2024/25	Comments <sup>+</sup>
<b>Libraries</b>					
<b>Resource currency</b>					
<b>Recently purchased library collection</b> <i>[Number of library collection items purchased in the last 5 years / Number of library collection items] x100</i>	56.6%	58.8%	54.0%	56.5%	Council continues to invest in both digital and physical resources in its library branches, with more than half of the collection purchased in the past five years. A combination of updating and reviewing collection purchasing profiles, patron-led collection development practices, and proactive investments in growing collections has resulted in a growth in the collection, and associated loans across the library network.
<b>Service cost</b>					
<b>Cost of library service per population</b> <i>[Direct cost of the library service / Population]</i>	\$29.03	\$32.30	\$39.59	\$42.94	Cost of library services per head of population has increased slightly, reflecting some additional programs offered in the branches, and some additional maintenance on buildings. Utilisation of the library branches remains high, reflecting improved loans and membership across the year.
<b>Utilisation</b>					
<b>Loans per head of population</b> <i>[Number of library collection item loans / Population]</i>	New	New	6.6	7.0	Loans per head of population continue to grow, reflecting the popularity of the library branches, and a continued improvement in acquiring books and items desired by visiting patrons. Physical collection usage across the library network in 2024/25 showed more than 10% growth across adult fiction, young adult graphic novels, and young adult fiction, and more than 35% growth in junior graphic novels. This reflects a combination of updating and reviewing collection purchasing profiles, patron-led collection development practices, and proactive investments in growing collections.
<b>Participation</b>					
<b>Library membership</b> <i>[Number of registered library members / Population] x100</i>	New	New	32.2%	33.2%	Library membership has increased, reflecting a similar increase in loans per head of population. This is higher than the average of other similar sized Councils in 2023/24.

Service/indicator/measure	2021/22	2022/23	2023/24	2024/25	Comments <sup>+</sup>
<b>Library visits per population</b> <i>[Number of library visits / Population]</i>	New	New	5.8	5.6	Visitation was slightly lower in Bright, but slightly higher in both Mount Beauty and Myrtleford compared to the previous year. Visitation data is based on door count, and can be driven by popularity of programs offered by the library branches such as school holiday programs, author visits, meeting room use, as well as loans of library items.
<b>Maternal and Child Health</b>					
<b>Service standard</b>					
<b>Infant enrolments in the MCH service</b> <i>[Number of infants enrolled in the MCH service (from birth notifications received) / Number of birth notifications received] x100</i>	100.9%	101.9%	101.4%	100.0%	In a small number of cases, Council also conducts home visits for newborns where the birth notification was received elsewhere, but Alpine MCH nurses conduct the first home visit.
<b>Service cost</b>					
<b>Cost of the MCH service</b> <i>[Cost of the MCH service / Hours worked by MCH nurses]</i>	\$70.67	\$73.44	\$73.77	\$76.24	Costs have increased slightly compared to the previous year, while remaining lower than the State-wide average for 2023/24.
<b>Participation</b>					
<b>Participation in the MCH service</b> <i>[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100</i>	83.4%	83.4%	84.0%	83.2%	Participation in the Maternal and Child Health Service continues to show high demand for service.
<b>Participation</b>					
<b>Participation in the MCH service by Aboriginal children</b> <i>[Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100</i>	64.7%	82.6%	89.5%	95.7%	Council has a small number of First Nations children enrolled in the Maternal and Child Health service, therefore a slight change in participation creates a greater change in overall results.
<b>Satisfaction</b>					
<b>Participation in 4-week Key Age and Stage visit</b> <i>[Number of 4-week key age and stage visits / Number of birth notifications received] x100</i>	101.9%	104.9%	93.8%	93.7%	Council's Maternal and Child Health (MCH) staff offer 4-week Key Age and Stage visits for all clients where a birth notification has been received. Key Age and Stage visits can be impacted by several factors, including when families have moved or transferred into the Shire, or when infants have extended stays in hospital.

<sup>+</sup> The Local Government (Planning and Reporting) Regulations 2020 require Council to report material variations between the current year results, and the preceding three years' results. Comments are included where necessary to aid the reader's understanding.

## Strategic Indicators

Indicator	Result 2024/25
Active library borrowers in municipality	<p>The LGPRF measure was updated to “library membership (percentage of the population that are registered library members)” in 2023/24.</p> <p>Target 2024/25 = 12.0%, Result = 33.2%</p> <p>Note the 2024/25 target was set before the results for the 2023/24 were available.</p> <p>Refer to ‘service performance indicators’ for more details.</p>
Cost of library service per population	<p>Target = not applicable, Result = \$42.94</p> <p>Refer to ‘service performance indicators’ for more details.</p>
Participation in the Maternal Child Health service	<p>Target = 82.0%, Result = 83.2%</p> <p>Refer to ‘service performance indicators’ for more details.</p>
Aboriginal participation in the Maternal Child Health Service	<p>Target = 82.0%, Result = 95.7%</p> <p>Refer to ‘service performance indicators’ for more details.</p>
Participation in supported playgroups	<p>Free, facilitator-led playgroup sessions and in home support for families with children from birth to school age to help parents build confidence and skills to support their child’s development and access local services. Supported Playgroups are delivered in Bright, Mount Beauty, and Myrtleford.</p>
Number of visits to aquatic facilities per head of population (Utilisation of aquatic facilities)	<p>Target = 2.7, Result = 3.5</p> <p>Refer to ‘service performance indicators’ for more details.</p>



## 2. For a thriving economy

### Performance against the Council Plan

The following is a statement of progress in relation to the services and initiatives identified in the 2024/25 Budget which contribute to the Council Plan 2021-2025:

2024/25 Actions	Progress to 30 June 2025
<b>Strategic Objective: 2.1 Diverse reasons to visit</b>	
Facilitate events on Council land over the year, and support the annual Event Funding Program	<p>Council worked closely with event organisers during the year to:</p> <ul style="list-style-type: none"> <li>• Deliver a successful Bright Rod Run Central Business District (CBD) plan.</li> <li>• Facilitate a joint Easter market between Rotary Club of Bright and the Bright Chamber of Commerce ensuring a great community outcome.</li> <li>• Collaborate with local football league to coordinate Buffalo Stampede dates at Pioneer Park, Bright.</li> <li>• Support of Great Victorian Bike Ride overnight stay in Myrtleford (including support for Chamber-run event).</li> <li>• Development of the Sustainable Event Guidelines.</li> </ul>
Preparation of an Alpine Shire Tourism and Events Strategy*	Completed a 'current state' tourism report, laying the foundation for the preparation of the Tourism and Events Strategy.
Implement actions from the Alpine Shire Council Tourism Strategy	2024 calendar year was the largest tourism year on record, including both visitation and spend, for the Alpine Shire. A new digital assets library was activated to manage tourism images and video, improving capacity to provide stunning images of the local area. Mount Beauty was nominated at the Victorian Tourism Awards in the Small Tourism Town category (more details on the following page).
Continue to manage and maintain tourism infrastructure	<p>Works for Snowmaking and Dinner Plain Activation were completed which was largely funded by the Victorian Government's Bushfire Recovery Regional Economic Stimulus and Resilience Fund with additional support from Council. The project delivered a range of improvements, including an enhanced village entry, expanded parking, recreational spaces, improved pathways and snowmaking facilities.</p> <p>Additionally, Council completed two projects as part of Murray to Mountains Rail Trail enhancements. This included the reconstruction and widening of the Rail Trail between Bright and Porepunkah which included the installation of the Colour Bridge over Robertsons Creek, which is a vibrant mix of art and infrastructure. At the Eurobin Station rest stop, infrastructure improvements included the installation of public artworks celebrating a First Nations-led experience including the Bogong Moth.</p>
<b>Strategic Objective: 2.2 Innovative and sustainable business development that supports year-round benefit</b>	
Continue to deliver small business workshops	Industry cluster meetings delivered for tourism (3), agriculture and food & beverage manufacturing (3), arts and culture (4), logistics (1). Delivered monthly newsletters.
Contribute to the implementation of the Alpine Shire Rural Directions Strategy	Three round table discussions for the agriculture and horticulture sectors were delivered. Two 'first 72 hour' workshops on emergency preparedness for farmers delivered.
Implement the Alpine Shire Rural Directions Strategy	A thorough public consultation commenced in June 2025, which will conclude in 2025/26.

2024/25 Actions	Progress to 30 June 2025
Implement the Alpine Shire Council Economic Development Strategy	Ten cluster meetings were delivered with agriculture, tourism and arts industries, undertaking investigations into several key-worker housing initiatives, and met with several agricultural producers to discuss biomass investments.
Reconnect with training providers	Country University Centre (CUC) engagement was undertaken to determine viability for a CUC in Alpine Shire. This will be funding dependent.
<b>Strategic Objective: 2.3 Access to technology that meets our evolving needs</b>	
Advocacy of identified priority action items in the Telecommunications Strategy	Multiple workshops undertaken with Telstra, NBN, Business Chambers on improving digital connectivity. Advocacy from Council and Chamber has resulted in Telstra undertaking significant improvements in service from the Apex Tower. Council is close to developing a strategy that will reduce load on the network in peak times.

\* Indicates a major initiative in Council's 2024/25 Budget.

The following information details additional highlights and deliverables during the year.

## Contract Management

The Property and Contracts team successfully implemented the snowmaking operations and management of toboggan run at Dinner Plain during the 2024 winter season and preparations for the 2025 winter season.

The status of Council's leases and licenses was updated, allowing the team to ensure correct rent is charged, market reviews are undertaken ahead of time, and the team can be proactive about changes to the use and management of Council managed land. The team proactively engaged with local community organisations to propose or renew existing agreements to empower and support the management of Council facilities using volunteers and local communities to reduce risk and resourcing impacts on Council.

Contracts were managed for:

- **Mystic Park Management, Operations and Maintenance** working with the contractor to ensure management of this important economic and recreational asset to the shire.
- **Bright Sports Centre** including implementation of new gym equipment and working with the contractor to promote the centre and three outdoor pools, which has resulted in significantly increased visitation.
- **Public Bins and Amenities Cleaning Services** to regularly review cleaning schedules to ensure better reflection of peaks and troughs in demand for these important community services.

## Tourism Award

Mount Beauty and surrounds was recognised as a finalist in the 2025 Victorian Top Tourism Town Awards (Small Tourism Town category) in June 2025. The awards were coordinated by the Victorian Tourism Industry Council, and recognised towns that offer exceptional visitor experiences and demonstrate a strong commitment to tourism, local community, and storytelling. Voting closed on 27 June 2025, with Mount Beauty ultimately winning the category at the award evening held on 23 July 2025.

## Services provided to the community

Service area	Description of services provided
Tourism	This service provides destination marketing. It develops and distributes tourism collateral including Official Visitors Guide, trail brochures, maps and retail and dining guide.
Dinner Plain Services	Specific services to Dinner Plain such as marketing and events of this alpine village, and Dinner Plain to Mount Hotham winter bus service.
Festivals and Events	Events are a major contributor to the economy. Council has a role in facilitating the annual events calendar.
Economic Development	This service facilitates local and new business to develop and grow.

## Service Performance Indicators

There are no prescribed service performance outcome indicators for this Strategic Directive.

## Strategic Indicators

Indicator	Result 2024/25
Number of permitted festivals and events in the Shire	<p>123 permits were issued for the year. Multiple events have shown considerable growth such as Buffalo Stampede and La Fiera. The Twilight Tastings was a new event brought to Bright by the Chamber of Commerce, showcasing local businesses and produce. The Tour of Bright, a signature national cycling event created a new night with the Criterium. The Great Victorian Bike Ride was an additional event for this year bringing in 2,500 persons to Myrtleford.</p> <p>Forty-five applicants received Event Funding totalling \$180,565 plus \$14,000 to Dinner Plain. Dinner Plain had a very successful Easter and Opening Weekend event Coordinated by Council. Council also delivered 11 Civic Events along with Citizenship ceremonies.</p>
Number of overnight and day trip visitors	The economic benefit of events within the Alpine Shire region was estimated at \$35 million during 2024.
Number of small businesses and light industry in the Shire	There are 1,365 businesses that operate in the Alpine Shire.

## 3. For the bold protection of our future

### Performance against the Council Plan

The following is a statement of progress in relation to the services and initiatives identified in the 2024/25 Budget which contribute to the Council Plan 2021-2025:

2024/25 Actions	Progress to 30 June 2025
<b>Strategic Objective: 3.1 Decisive leadership to address the impacts and causes of climate change</b>	
Continue implementation of Council's Climate Action Plan*	The Alpine Shire Climate Action Plan 2025-2029 was adopted at the Ordinary Council Meeting in May 2025. Greenfleet offsets for the 2023/24 year on residual greenhouse gas emissions were purchased to meet commitment of net zero in the Alpine Shire Climate Action Plan 2021-2024.
Review internal environmental sustainability guide, and develop partnerships to reduce environmental footprint	Officers applied for Department of Energy, Environment and Climate Action (DEECA) Community Energy Upgrade Fund to increase the solar on Council buildings budget from \$150,000 to \$300,000 (50/50 co-contribution) for 2025/2026.
Development of Community Climate Action Plan	Community Climate Action Plan (CAP) scoping study complete and ready to present to Councillors. Officers have recommended that Community CAPs be completed for each township over the next two years.
Progressing investigation into a carbon insetting pilot program within the Alpine Shire*	A consultant was engaged to investigate suitable sites within the Alpine Shire for insetting planting to offset residual Greenhouse Gas (GHG) emissions, recommend a suitable pilot site for the first project, and assist with developing an ongoing offsetting policy for future years' emissions. A suitable pilot site will be recommended for community engagement in September 2025.
<b>Strategic Objective: 3.2 Stewardship and care of our natural environment</b>	
Water Sensitive Urban Design (WSUD)	Collaboration with North East Catchment Management Authority (NECMA) continues - Council engaged a specialist weed contractor to precisely target weeds without damaging the surrounding ecosystem. Ongoing collaboration with Landcare working in Myrtleford with plans to expand program to Kiewa Valley.
Investigate cat curfew	Investigation into the benefits and implications of cat curfews commenced during the year. A position on whether to proceed with establishing a cat curfew will be determined in 2025/26.
<b>Strategic Objective: 3.3 Responsible management of waste</b>	
Establish a pilot re-use shop in the Myrtleford Transfer Station*	The "Alpine Tip Shop" located at the Myrtleford Transfer Station was officially opened on 6 March 2025. It is a physical retail outlet where people are invited to donate and purchase items otherwise destined for landfill, including building materials, small kitchen appliances, sports equipment, and furniture. Proceeds from the Tip Shop will contribute to the operational cost of the Transfer Stations across the Alpine Shire, with cost savings also passed on to the community via the waste management charge. At the end of financial year, Council was averaging 250 sales per month which were all items diverted from landfill.
Delivery of capping works at Myrtleford Landfill	Capping works for both Cell 1 and Cell 2 began in 2024/25. Both Cells were contracted under one contract for operating efficiencies and cost savings. The project is due for completion in October 2025.
Implement next stages of recommendations Closed Landfill Risk Assessment and Action Plan.	This project was delayed until 2025/26.

2024/25 Actions	Progress to 30 June 2025
Review procurement guidelines regarding environmentally sustainable products and services	Council drafted internal documents to strengthen sustainability considerations within Council's procurement processes. This has included questions, to be included in tender documents (response compulsory) and reporting templates with associated procurement requirements, including the Project Environmental Management Plan Template, and the Project Waste Management and Circular Economy Template.

### **Strategic Objective: 3.4 A community that is prepared for, can respond to, and recover from emergencies**

Review and update of the Municipal Emergency Management Plan 2021-2025*	Officers supported the Municipal Emergency Management Planning Committee (MEMPC), including undertaking a review and assurance of the Municipal Emergency Management Plan (MEMP) 2024-2027. A review of internal policies and procedures to support Council's response to emergencies was undertaken, as well the rostering and training of staff to take on emergency management roles to support Council's response in times of disaster.
Development of an Emergency Animal Welfare Plan*	A review of the Emergency Animal Welfare Plan commenced and is expected to be completed in late 2025/26.
Support Alpine Resilience Committee and Community Recovery Committee	<p>Officers supported the Alpine Resilience Partnership, Community Recovery Committee and other community resilience planning groups including Myrtleford RSL, Mount Beauty Neighbourhood Centre, Dinner Plain and Harrierville, and collaborated with emergency agencies to deliver community planning meetings.</p> <p>Community profiles were developed to support response and community before, during and after emergencies. Delivery of initiatives to support community resilience and preparedness including Resilient Emergency Action Planning (REAP) Day and Emergency Services Careers Expo, and the development and roll out of 72 Hour Program continued.</p>

### **Strategic Objective: 3.5 Reducing the impact of climate change on health**

Investigate Strategic Transport Study	The soon to be completed Alpine Shire Strategic Transport Study 2025 is expected to recommend that Council prepare local area traffic management plans or similar strategic transport assessments for Bright, Mount Beauty / Tawonga South, Myrtleford and Porepunkah. This work will understand and balance the needs of all modes of transport. One of the outputs of this work will be recommendations for improved pedestrian and cycling infrastructure in these townships to boost active transport participation.
Engage with local and regional sustainability groups	Ongoing engagement and support included grant applications and letters of support for community group grant applications. 2 x ARENA (Australian Renewable Energy Agency) and 1 x DEECA (Department of Energy, Environment and Climate Action) funded community batteries will be progressing to implementation phase.

\* Indicates a major initiative in Council's 2024/25 Budget.

## **Services provided to the community**

Service area	Description of services provided
Waste and Recycling	Provision of waste management services. This includes kerbside collection services as well as the operation of the Myrtleford, Mount Beauty and Porepunkah transfer stations and closed landfills.
Emergency Management	Administrative costs of Council's Emergency Management Planning role, maintenance of various flood warning infrastructure, and additional coordination activities which are fully grant funded.

## Service Performance Indicators

The following statement provides the results of the prescribed service performance indicators and measures including explanation of material variations.

Service/indicator/measure	2021/22	2022/23	2023/24	2024/25	Comments <sup>+</sup>
<b>Waste Management</b>					
<b>Service standard</b>					
<b>Kerbside collection bins missed</b>	2.1	2.0	4.4	6.1	The total number of bins missed (waste and recycling only) has increased, driven by a moderate increase in customer requests for missed bins, and a larger decrease in the number of scheduled bins lifts which was driven by a bin audit undertaken during the year rather than a decrease in service numbers.
<i>[Number of kerbside garbage and recycling collection bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts] x10,000</i>					
<b>Service cost</b>					
<b>Cost of kerbside garbage bin collection service</b>	\$128.24	\$123.69	\$76.53	\$112.55	Cost of the kerbside garbage bin collection service was influenced by an increase in collection costs as well as a bin audit undertaken during the year that decreased the total number of bins compared to the previous year. Both have led to an increase in the 'cost per bin'.
<i>[Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins]</i>					
<b>Cost of kerbside recyclables collection service</b>	\$74.93	\$78.91	\$87.75	\$104.76	Cost of the recyclables collection service is higher than the previous year primarily due to an increase in the recycling processing fee, and a bin audit undertaken during the year that decreased the total number of bins compared to the previous year. Both have led to an increase in the 'cost per bin'.
<i>[Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins]</i>					
<b>Waste diversion</b>					
<b>Kerbside collection waste diverted from landfill</b>	40.0%	39.8%	73.4%	74.1%	Council continues to see improvement in kerbside collection waste being diverted from landfill in 2024/25, being the second year of a Food Organics Garden Organics (FOGO) service in the municipality. The result is better than the target for this measure, which was set before the 2023/24 results were available. Council's participation in the soft plastics recycling trial has also contributed to the improvement in 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] x100</i>					

<sup>+</sup> The Local Government (Planning and Reporting) Regulations 2020 require Council to report material variations between the current year results, and the preceding three years' results. Comments are included where necessary to aid the reader's understanding.

## Strategic Indicators

Indicator*	Result 2024/25
Net Zero Greenhouse Gas Emissions - 2023 (Cities for Power Partnership)	Greenfleet offsets for 2023/24 residual greenhouse gas (GHG) emissions purchased to meet commitment of net zero in Climate Action Plan 2021-2024. Pilot planting site study being finalised for insetting future year offsets.
Community satisfaction with waste management performance	Index score of 60 (an increase compared to 56 in 2024) Refer to 'service performance indicators' for more details.
Kerbside collection waste diverted from landfill	Target 61.0%, Result = 74.1% Refer to 'service performance indicators' for more details.

## 4. For the enjoyment and opportunities of our lifestyle

### Performance against the Council Plan

The following is a statement of progress in relation to the services and initiatives identified in the 2024/25 Budget which contribute to the Council Plan 2021-2025:

2024/25 Actions	Progress to 30 June 2025
<b>Strategic Objective: 4.1 Conservation and promotion of the distinct character across the Shire</b>	
Preparation of Neighbourhood Character Assessments for our major townships*	A draft Neighbourhood Character Study was prepared and will be released for public consultation in early 2025/26.
Advocacy relating to the development of a Significant Landscape Assessment and planning controls in Victoria's High Country and the Alpine Region*	Council issued a joint letter to the Premier of Victoria in July 2024, advocating for the Victorian Government's support to prepare and implement a Significant Landscape Assessment for Victoria's High Country and the alpine region. The joint letter was co-signed by Mayors of Alpine, Benalla, Indigo, Mansfield, Murrindindi, Strathbogie, and Towong Councils, along with local State MPs.
<b>Strategic Objective: 4.2 Planning and development that reflects the aspirations of the community</b>	
Finalise and implement the Alpine Shire Land Development Strategy*	A translation of the Alpine Shire Land Development Strategy 2024 for implementation into the Alpine Planning Scheme was undertaken. Council officers continued to work on the draft documentation to support the progression of the amendment and submission to the Minister for Planning in 2025/26.
Implement the Affordable Housing Analysis Action Plan	Council has launched the 'Take a lodger' campaign. Officers are currently undertaking investigations regarding a suitable site for the establishment or facilitation of key worker housing and have prepared a portfolio of options. Contaminated site assessments have been undertaken at 1 Mummery Road, Myrtleford to assist in identification of suitable sites.
Optimise use of Statutory Planning software	A consultant has been engaged to undertake an audit of the functionality of the software used for managing Statutory Planning applications and provide recommendations to address its operability. The report will be completed in late 2025 and will provide a prioritised list of recommendations.
Implement Alpine Planning Scheme Review  Progress the Anomalies Amendment	The planning scheme amendment to implement the Alpine Planning Scheme Review 2023 was lodged with the Department of Transport and Planning (DTP) in January 2025. DTP subsequently sought further information, which was submitted in July 2025. Council will continue to progress the amendment in 2025/26.
<b>Strategic Objective: 4.3 Accessible parks that promote active and passive recreation</b>	
Regular maintenance of parks and gardens, and review of Tree Management Plan	There was an increase in tree work through targeted recruitment and prioritisation to deal with customer requests for street trees during the final quarter of the year. This reduced long-term outstanding jobs by half, and the team is on track to reduce these to zero in 2025/26.  Council utilised the skills of staff during the year to design and project manage the team to deliver a new pedestrian bridge in Apex Park, Bright.



2024/25 Actions	Progress to 30 June 2025
Deliver the Murray to Mountains Path Trail upgrade and bridge works and Art installation in partnership with Tourism North East	This project was part of a Tourism North East Project designed to enhance the trail experience for local communities and visitors. Across the year Council completed some major trail upgrades between Bright and Porepunkah and realised the installation of two major art installations. The first was at Eurobin Station called True Horizons, a Truth Telling Reflection Point, is a First Nations-led experience. The overall form celebrates the annual migration journey of the Bogong Moth but also reflects on its concerning endangered conservation status. The second artwork at Roberts Creek Bridge in Porepunkah involves a bridge upgrade that has sculptures of native wildflowers to celebrate the natural ecology of the region.
Implement the Alpine Shire Council Sports and Active Recreation Plan  Encourage use of the Fair Access Policy.	Works were undertaken to the Bright Sports Centre to increase accessibility – including door widening for wheelchair access and ramps. Accessible equipment replaced in the gymnasium increased the number of machines available to members with diverse needs. The implementation of the actions from the Fair Access Policy will continue in 2025/26.
<b>Strategic Objective: 4.4 Diverse arts and cultural experience</b>	
Establishment of Arts Clusters	Officers undertook an audit of the creative arts community, and facilitated two creative arts networking meetings.
<b>Strategic Objective: 4.5 Assets for our current and future needs</b>	
Review of the Road Management Plan and Register of Municipal Roads*	The Road Management Plan was reviewed and updated to align with the new Municipal Association of Victoria template. The Plan will be presented for adoption at the July 2025 Ordinary Council Meeting.
Nimmo Pedestrian Bridge*	Council commenced negotiations with VicRoads for a proposed new location of the Nimmo Pedestrian Bridge. Further approvals were sought from the Department of Energy, Environment and Climate Action (DEECA) and North East Catchment Management Authority (NECMA) while the design process was under way. At the end of financial year, the bridge was still waiting for approvals for final location and potential requirement of a cultural heritage management plan.
Myrtleford Splash Park*	<p>The Myrtleford Splash Park was completed, which has seen the construction of:</p> <ul style="list-style-type: none"> <li>• Water play splash pad including platypus themed water features</li> <li>• Amenities building</li> <li>• All required infrastructure including water storage tanks, recirculation pumps, and pipework</li> <li>• Connections to services</li> <li>• Mosaic Artwork</li> <li>• Shelter and seating</li> <li>• Soft landscaping</li> <li>• Car parking and footpath connection</li> </ul>

\* Indicates a major initiative in Council's 2024/25 Budget.

The following information details additional highlights and deliverables during the year.

### Capital Works Delivery

In 2024/2025 Council delivered 100% of its adopted budget for capital works. It was Council's largest capital works budget in history at \$17 million.

The capital works projects were delivered across the Shire, representing a great achievement for a small rural council, thanks to the strong partnerships with funding bodies and the dedication of Council's project teams and community.

Tronoh Dredge Hole Precinct Upgrades in Harrierville was a recent highlight – a project that transformed an already beautiful space into an even more welcoming and accessible place for locals and visitors to enjoy year-round.

It joins a long list of community facilities and spaces that have received significant upgrades or been newly built over the past year, including:

- Myrtleford Splash Park
- Tawonga Memorial Hall
- Dinner Plain Activation Projects
- Savoy Soccer Club upgrades
- Ablett Pavilion in Myrtleford

Unfortunately, construction on the grant funded Nimmo Bridge was delayed due to issues associated with approvals from other government agencies and placement issues out of Council's control. Learnings from the project will ensure that future approvals for bridge projects should commence earlier in the project process.

### Asset Management Plan

Council completed the revision and drafting of its Asset Plan and individual Asset Management Plans for each asset class. The Asset Plan represents one of the keystones in the way Council manages assets. It provides a strategic and financial view of how assets will be managed over the next ten years and beyond. It defines high-level strategic asset management priorities and addresses all aspects of the lifecycle management of our assets. The final asset plan will be presented to Council for adoption in October 2025.

### Battery Energy Storage System proposals

Council was invited to submit feedback under section 52 of the *Planning and Environment Act 1987* for two Battery Energy Storage System (BESS) proposals in Dederang. The Department of Transport and Planning (DTP) is the responsible authority for assessing and determining the outcome of BESS planning applications. However, as the BESS proposals were for land within the Alpine Shire, it was important that Council form a position and provide a formal submission to the DTP. Council held Council meetings in Mount Beauty in February and May, to allow the local community to attend the meetings. Both meetings drew large crowds of attendees. Council determined to lodge formal objections to both applications, which were made available for the community to read on Council's website.

The Victorian Government approved the first BESS proposal in June 2025. An announcement on the second BESS proposal is due September 2025.

## Services provided to the community

Service area	Description of services provided
Airports	Provision and maintenance of aerodromes at Mount Beauty and Porepunkah.
Local Roads, Bridges and Drainage	Maintenance of all Council's roads, and bridges. Council has 685km of roads, 190 bridges and over 40 major culverts. Spending in this area also covers roadside vegetation and drainage.
Footpaths	Maintenance of Council footpaths. Also includes snow grooming services for Dinner Plain.
Open Spaces	Maintenance of all of Council's open space areas such as playgrounds, parks, street trees, roundabouts and public reserves.
Building Maintenance	Maintenance of all of Council's buildings. This includes operational buildings such as depots and libraries as well as community buildings such as halls and childcare centres.
Property Management	Management of public amenity facilities and property leases.
Operations	Administration and management of Myrtleford, Bright and Mount Beauty works depots and plant maintenance and operational expenses.
Recreation	Council supports the development and maintenance of recreation reserves across the Shire and also supports recreation clubs and committees.
Building Services	Statutory building services includes processing of building applications, emergency response responsibilities, fire safety inspections, audits of swimming pool barriers and investigations of complaints and illegal works.
Environmental Health	Registration and inspection of all food premises, wastewater applications, investigation of complaints in relation to noise, odours, dealing with infectious disease outbreaks and other health issues.
Compliance and Local Laws	This area provides animal registrations, animal management, local law enforcement, and municipal fire prevention inspections.
Statutory Planning	Assessment of planning applications, the provision of advice to developers and property owners and representing Council at the Victorian Civil and Administrative Tribunal.
Strategic Planning	Prepares and reviews amendments to the Alpine Planning Scheme, structure plans, strategies, master plans, urban growth plans, frameworks and design guidelines.
Asset Development	Delivers the critical projects to renew and upgrade our community assets and to develop new assets. The area is in part subsidised by recurrent and non- recurrent grants.

## Service Performance Indicators

The following statement provides the results of the prescribed service performance indicators and measures including explanation of material variations.

Service/indicator/measure	2021/22	2022/23	2023/24	2024/25	Comments
<b>Animal Management</b>					
<b>Timeliness</b>					
<b>Time taken to action animal management requests</b> <i>[Number of days between receipt and first response action for all animal management requests / Number of animal management requests]</i>	1.6	2.5	3.6	3.7	Response times slightly increased compared to the previous year. Council responds to 66% of all Domestic Animals jobs in 1 day, 20% in 2-5 days, with the remaining 13% taking six or more days.
<b>Service standard</b>					
<b>Animals reclaimed</b> <i>[Number of animals reclaimed / Number of animals collected] x100</i>	29.9%	48.8%	64.6%	66.2%	Council continued to be successful in returning two-thirds of registered animals to their owners, a similar positive result to the previous year. The community utilises social media to assist in returning lost animals to their owners, meaning Council officers are generally called where these social media efforts are unsuccessful. Council undertakes an annual awareness campaign to ensure that pets are microchipped and registered.
<b>Animals rehomed</b> <i>[Number of unclaimed collected animals rehomed / Number of unclaimed collected animals] x100</i>	41.4%	33.8%	79.3%	100.0%	Council increased its success in ensuring that all registerable cats and dogs that are collected find their way to a forever home. This is assisted by Council managing its own pound, and being able to rehome animals by advertising them on social media platforms.
<b>Service cost</b>					
<b>Cost of animal management service per population</b> <i>[Direct cost of the animal management service / Population]</i>	\$8.50	\$9.98	\$12.26	\$10.39	Cost of animal management service per population decreased slightly, mostly driven by a reduction in material costs which will vary from year to year.
<b>Health and safety</b>					
<b>Animal management prosecutions</b> <i>[Number of successful animal management prosecutions / Number of animal management prosecutions] x 100</i>	0.0%	0.0%	0.0%	0.00%	No animal management prosecutions were presented to court in 2024/25. This is consistent with Council's target for this measure.

Service/indicator/measure	2021/22	2022/23	2023/24	2024/25	Comments
<b>Food Safety</b>					
<b>Timeliness</b>					
<b>Time taken to action food complaints</b> <i>[Number of days between receipt and first response action for all food complaints / Number of food complaints]</i>	3.0	3.7	2.5	1.8	Council's Environmental Health team continued to focus on improved food safety awareness to promote compliance with Food Safety Standards, helping to keep the number of food complaints low.
<b>Service standard</b>					
<b>Food safety assessments</b> <i>[Number of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment in accordance with the Food Act 1984 / Number of registered class 1 food premises and class 2 food premises that require an annual food safety assessment in accordance with the Food Act 1984] x100</i>	64.0%	78.3%	22.8%	24.9%	Category 1 inspections were completed as a priority followed by a risk-based approach of Category 2, new food business applications, mandatory food sampling, and ensuring Council is meeting its statutory obligations under other Acts and Regulations.
<b>Food safety samples</b> <i>[Number of food safety samples obtained / Required number of food samples] x100</i>	New	New	100.0%	82.2%	Council undertook sampling in accordance with Gazetted food sampling requirements, however a small number of samples were deemed insufficient and did not contribute to the final number of samples assessed. Process improvements have been implemented to ensure that 100% of samples reach analysis in the future.
<b>Service cost</b>					
<b>Cost of food safety service</b> <i>[Direct cost of the food safety service / Number of food premises registered or notified in accordance with the Food Act 1984]</i>	\$170.14	\$264.09	\$368.64	\$517.57	Cost of food safety service per registered premises has increased due to an increase in officer time spent on Food Safety. Council's Environmental Health department oversees many other public health responsibilities other than food safety, hence costs are apportioned based on proportion of time spent.
<b>Health and safety</b>					
<b>Critical and major non-compliance outcome notifications</b> <i>[Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100</i>	100%	100%	0.0%	0.0%	No critical or major non-compliance notifications were received. Council's Environmental Health department continues to focus on improved food safety awareness to promote compliance with the Food Safety Standards.

Service/indicator/measure	2021/22	2022/23	2023/24	2024/25	Comments
<b>Roads</b>					
<b>Satisfaction of use</b>					
<b>Sealed local road requests</b> <i>[Number of sealed local road requests / Kilometres of sealed local roads] x100</i>	100.3	127.7	83.1	59.4	A focus on inspection frequency and proactive inspections in accordance with the Road Management Plan ensures that Council is maintaining roads in accordance with the Road Management Plan. This results in fewer requests for sealed local road maintenance.
<b>Condition</b>					
<b>Sealed local roads maintained to condition standards</b> <i>[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100</i>	98.8%	99.4%	99.6%	99.4%	The result for sealed local roads maintained to condition standards appears to have fallen slightly compared to the previous year, however the result reflects an increase in the total length of sealed local roads maintained by Council, and is above the target result. A new Road Management Plan was adopted in July 2025, which makes improvements to the intervention levels across Council's road network from 2025/26.
<b>Service cost</b>					
<b>Cost of sealed local road reconstruction</b> <i>[Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed]</i>	\$25.22	\$53.03	\$66.27	\$41.07	Cost of sealed road reconstruction has decreased, primarily due to a more straightforward stabilisation program that did not require the complexities of the previous year. This was reflected in a lower cost per square metre.
<b>Cost of sealed local road resealing</b> <i>[Direct cost of sealed local road resealing / Square metres of sealed local roads resealed]</i>	\$12.81	\$6.87	\$6.26	\$9.51	One of the resealing works undertaken in 2024/25 was geographically separated from the reseals renewal program, which involved a two coat seal and two mobilisations to complete. This was reflected in a higher cost per square metre for this project, which resulted in a higher average across the entire program.
<b>Satisfaction</b>					
<b>Satisfaction with sealed local roads</b> <i>[Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]</i>	61	49	41	45	Satisfaction with sealed local roads improved, with performance now slightly better than Small Rural Council average and equal to the State-wide average. Council remains committed to the maintenance of sealed local roads in accordance with its Road Management Plan. It is noted that arterial roads between towns are not under the control of Council.

Service/indicator/measure	2021/22	2022/23	2023/24	2024/25	Comments
<b>Statutory Planning</b>					
<b>Timeliness</b>					
<b>Time taken to decide planning applications</b> <i>[The median number of days between receipt of a planning application and a decision on the application]</i>	114	145	178	117	Time taken to decide planning applications has reduced, with almost half of all applications determined in the four month period March - June 2025. In this time Council has rebuilt the Statutory Planning team after a period of resourcing challenges and implemented a suite of process improvements. Council expects to continue to see improvements in planning response times into 2025/26.
<b>Service standard</b>					
<b>Planning applications decided within required time frames</b> <i>[(Number of regular planning application decisions made within 60 days) + (Number of VicSmart planning application decisions made within 10 days) / Number of planning application decisions made] x100</i>	41.4%	19.4%	22.8%	27.4%	The number of planning applications decided within required timeframes has increased slightly compared to the previous year, but remains below the target set for this measure. Almost half of all planning applications determined in 2024/25 were made in the period March - June 2025. In this time Council has rebuilt the Statutory Planning team after a period of resourcing challenges and implemented a suite of process improvements. The resolution of a number of legacy applications has impacted the results.
<b>Service cost</b>					
<b>Cost of statutory planning service</b> <i>[Direct cost of the statutory planning service / Number of planning applications received]</i>	\$1,936	\$2,846	\$5,366	\$4,869	Cost per planning application has reduced primarily due to Council moving to an employee-based statutory planning team in 2024/25.
<b>Decision making</b>					
<b>Council planning decisions upheld at VCAT</b> <i>[Number of VCAT decisions that did not set aside council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100</i>	66.7%	0.0%	50.0%	0.0%	There were no VCAT decisions that set aside Council decisions during 2024/25.

+ The Local Government (Planning and Reporting) Regulations 2020 require Council to report material variations between the current year results, and the preceding three years' results. Comments are included where necessary to aid the reader's understanding.

## Strategic Indicators

Indicator	Result 2024/25
Council planning decisions upheld at VCAT	Target = not applicable, Result = 0.0% Refer to 'service performance indicators' for more details.
Planning applications decided within required timeframes%	Target = 61.0%. Result = 27.4% Refer to 'service performance indicators' for more details.
Time taken to decide planning applications	Target = not applicable, Result = 117 days Refer to 'service performance indicators' for more details.
Sealed local roads maintained to condition standards	Target = 98.0%, Result = 99.6% Refer to 'service performance indicators' for more details.
Community satisfaction with sealed local roads	Target = not applicable, Result = Index score of 45 (an increase compared to 41 in 2024). Refer to 'service performance indicators' for more details.



## 5. For strong and informed leadership

### Performance against the Council Plan

The following is a statement of progress in relation to the services and initiatives identified in the 2024/25 Budget which contribute to the Council Plan 2021-2025:

2024/25 Actions	Progress to 30 June 2025
<b>Strategic Objective: 5.1 Effective communication and engagement</b>	
Development of a new Community Vision, Council Plan, Financial Plan and Asset Plan through a deliberative engagement process*	<p>Throughout 2024/25, Council's online engagement platform - Engage Alpine - attracted 29,745 visits from 20,176 unique visitors, resulting in 1,183 contributions from 757 contributors. This included 547 new members, bringing the total to 1,408, and saw 4,293 downloads of documents relating to a variety of topics. Sixty-two email campaigns reached 7,327 recipients, with 13 projects open for engagement throughout the year.</p> <p>The Council Plan was the most visited project with 2,304 visitors. To support this, Council held ten pop-up sessions in November 2024 and May 2025, and ran six Community Panel workshops in January / February 2025. Additional pop-ups and workshops were also delivered by the Strategic Planning team for the Neighbourhood Character and Rural Directions Strategy projects.</p> <p>Other popular engagement projects included the Aquatics and Indoor Sport Feasibility Study (842 visitors) and the Tracks and Trails Gap Analysis (583 visitors). Themed hubs also saw strong engagement, particularly the Recovery Hub (2,234 visits), followed by the Animal Hub (856), Business Hub (658), and Youth Hub (595). The 'Keeping Up with Council' newsletter attracted 1,205 visits over six editions, with over 200 people subscribing to the monthly update, highlighting the community's interest in staying informed.</p>
Use deliberative engagement methods to engage on specific important projects and initiatives	<p>Deliberative engagement was a strong driver in the development of the Alpine Shire Council Plan 2025-29. The Community Panel was made up of fourteen members across Alpine Shire, including three from Dinner Plain. Recruitment was both broad, through EOIs on Council's website and social media, as well as targeted to ensure that the Panel captured a range of demographics to capture the social, cultural, and geographic diversity of the region. This included identifying people from across townships, First Nations peoples, women, young people, people with disability or caring for people with disability, people who identify as LBGQTQIA+ and people who are culturally and / or linguistically diverse. All applications asked people to provide these demographic details so that gaps could be identified and filled. This dedicated group had options to engage in-person or online through a personalised hub and were engaged for the Community Vision, Council Plan, Municipal Public Health and Wellbeing Plan, Asset Plan, and to inform the development of the Financial Plan. The Community Development team also actively used deliberative engagement processes through Resilient Alpine Youth Squad (RAYS) where the Youth team regularly involved young people in their decision-making processes to ensure that their concerns and aspirations were reflected in decisions made by the team.</p>
Implementation online forms for all internal Council forms to increase efficiencies between departments	<p>The backlog of long-term outstanding customer requests was dramatically reduced to a workable average during the year. This took considerable time and effort by all team members and supported Council teams moving forward to increase their responsiveness to customers.</p>
Develop Information and Communication Technology Strategy	<p>The Information and Communication Technology Strategy was approved by the CEO in January 2025, and implementation of a Security Operations Centre commenced in December 2024 to support Council defending its system from cyber-attack.</p> <p>The Information and Communication Technology team structure was reviewed during the year, with implementation to commence in 2025/26.</p>

2024/25 Actions	Progress to 30 June 2025
<b>Strategic Objective: 5.2 A responsible, transparent and responsive organisation</b>	
Implement mandatory Induction and Professional Development training for Councillors, Mayor, and Deputy Mayor	Councillor Inductions were delivered across 14 sessions from 12 November 2024 through to 4 March 2025, plus mandatory training for the Mayor and Deputy Mayor over two days in December 2024. All Councillors made written declarations stating that they had completed their training. Further Professional Development training will be provided to Councillors on an annual basis.
Risk Management Framework refresh	The Risk Management Policy and the Governance and Risk Framework refresh were delayed due to resourcing and will be completed in 2025/26. Both the policy and framework remain current until July 2026.
Develop new Financial Plan	Work commenced to draft a 2025 – 2035 Financial Plan which is due to be adopted by Council by 31 October 2025.
Gender Equality Action Plan Implementation	Over the past year, Council's Gender Equality Program continued to build organisational capacity through ongoing provision of targeted resources. This equipped employees with the knowledge and tools needed to apply a gender equity lens across all areas of their work. A central focus this year was the development and integration of gender impact assessments. These assessments shape the way Council designs and deliver programs and services, ensuring they reflect and respond to the diverse experiences of women, men, and gender diverse individuals. For eligible programs, policies, and services, responsible officers have engaged in critical reflection to evaluate impacts, helping to foster more inclusive and equitable outcomes for all members of our community. In addition, Council remains committed to supporting employees affected by family violence, and recognises that family violence can take many forms and profoundly affect both personal wellbeing and professional life. In response, Council provides confidential access to resources, information, and support to our staff and individuals across the Alpine Shire.
Explore alternative income stream opportunities	A review of fees and charges were undertaken as a part of the 2025/26 Budget process. Further work on developing a fee pricing policy will be undertaken in 2025/26..
Prepare for review of Workforce Plan - due for adoption December 2025	<p>Council has invested into the cultural transformation of the organisation, with experienced external support. The focus of this engagement in 2025 has been on the continued development of leadership capability within an extended leadership team. A refresh of Council's values was progressed and will be formalised in 2025/26. A suite of key initiatives is underway, intended to deliver cultural change across the organisation.</p> <p>A suite of core training and development opportunities has been provided to staff, which includes project management, finance, front-line customer service training, and mental health awareness training.</p>
<b>Strategic Objective: 5.3 Bold leadership, strong partnerships and effective advocacy</b>	
Participate in regional partnerships and groups	Council contributed positively to a number of regional partnerships, including the Ovens and Murray Regional Partnership, the Hume Region Local Government Network, Rural Councils Victoria, and the Municipal Association of Victoria.
Continue strong working relationships with Alpine resorts and regional tourism bodies	Council continues to be represented on the Board of Tourism North East (TNE), having a voice at the table where TNE's priorities and focus is established. Council has benefited from significant external grant funding secured by TNE, which has enabled investments in infrastructure and art along the Murray to Mountains Rail Trail, and promotion of iconic gravel trails across the Alpine Shire.

2024/25 Actions	Progress to 30 June 2025
Engage with State and Federal Governments	Council engaged frequently with Victorian and Australian Government representatives on a broad range of advocacy priorities. Priorities in 2024/25 included support to Council's strategic and statutory work programs, the Emergency Services and Volunteers Fund (ESVF), a single-site greenfield hospital to service the Albury-Wodonga catchment, and a range of capital works funding requests.
Advocacy Plan	Through development of the draft Council Plan 2025-29, Council established the key advocacy priorities for the Councillors' four year term. The Council Plan will be adopted ahead of the legislated deadline of 31 October 2025.

\* Indicates a major initiative in Council's 2024/25 Budget.

The following information details additional highlights and deliverables during the year.

## Council Elections

A general election for the Alpine Shire Council was held on 26 October 2024. Planning for the election commenced in the 2023/24 year with a cross-functional team of staff members meeting regularly to ensure that all statutory processes were planned for and undertaken in the lead up to and during the election period, and following the election.

Newly elected Councillors took their Oath / Affirmation of Office on 14 November 2024, and Mayor and Deputy Mayor were elected on 26 November 2024. A comprehensive Councillor Induction schedule was developed and delivered across 14 sessions during the period 12 November 2024 through to Tuesday 4 March 2025. Inductions covered the topics required by the *Local Government Act 2020*, including: working together in Council, decision making integrity and accountability, community representation, strategic planning and financial management, conduct, land use planning, and any other matter relating to the role of Councillor which the CEO has determined should be addressed. The Mayor and Deputy Mayor also attended mandatory training for their roles in December 2024.

## Council Vision and Council Plan

The development of the new Community Vision and Council Plan commenced with a community survey, held from July-September 2024. Following the election of Councillors in October 2024, a secondary survey was undertaken from November 2024-January 2025, with four market pop-ups run concurrently.

A Community Panel of 14 members was also formed to help shape the Plan and related strategic documents. Panel members participated both in-person at six

workshops and online, contributing to the Community Vision, Municipal Public Health and Wellbeing Plan, Asset Plan, and Financial Plan.

The draft Plan was then released for public exhibition in May 2025, giving the community another opportunity to provide feedback, and an additional six pop-ups were held across the Shire, including in the two smaller localities of Dederang and Freeburgh.

The Council Plan page on Engage Alpine was the most visited project of the year, attracting 2,304 visitors.

This project represents a major milestone for Council's Engagement and Communications team, who delivered the entire engagement process and graphic design of the Plan in-house.

## Revenue and Rating Plan 2025

The Revenue and Rating Plan establishes the revenue raising framework within which the Council proposes to work.

The purpose of the Plan is to determine the most appropriate and affordable revenue and rating approach for Alpine Shire Council which, in conjunction with other income sources will adequately finance the objectives in the Council Plan. It identifies financial and revenue related risks and ensures these are mitigated and effectively managed. The plan outlines the principles and strategic framework that Council will utilise in calculating and distributing rates to property owners. However, the quantum of rate revenue and rating differential amounts is determined in the annual Budget.

The Plan was formally adopted by Council on 24 June 2025.

## Cyber Operations Centre

Council undertook a collaborative procurement process with Indigo Shire Council to investigate ways to address cyber security risk in both organisations. A Memorandum of Understanding was established to enable this process.

Procuring a Security Operations Centre (SOC) / Security Information and Event Management (SIEM) solution was essential to addressing various technical functional requirements that Council did not have the architecture or resourcing to build and manage.

The SOC / SIEM had been identified as a key body of work to address the various recommendations for compliance imposed on Council from governing bodies Victorian Auditors General Office (VAGO), Australian Signals Directorate (ASD) and Office of the Victorian Information Commissioner (OVIC).

The SOC / SIEM has helped address close to 40% of the VAGO / Essential8 and OVIC compliance requirements. The SOC / SIEM service remediates both attacker and user behaviour incidents by incorporating digital forensics and threat intelligence at the beginning of the investigation process, without additional charges for retainers or separate forensic services.

## Services provided to the community

Service area	Description of services provided
Corporate	Support function to enable Council to deliver services in an efficient, effective and safe manner. This includes financial control, revenue collection, information technology, governance, and risk management.
Councillors and Executive	This area includes all remuneration for the Executive and Councillors.

## Service Performance Indicators

The following statement provides the results of the prescribed service performance indicators and measures including explanation of material variations.

Service/indicator/measure	2021/22	2022/23	2023/24	2024/25	Comments <sup>+</sup>
<b>Governance</b>					
<b>Transparency</b>					
<b>Council decisions made at meetings closed to the public</b> <i>[Number of Council resolutions made at meetings of Council, or at meetings of a delegated committee consisting only of Councillors, closed to the public / Number of Council resolutions made at meetings of Council or at meetings of a delegated committee consisting only of Councillors ] x100</i>	1.6%	2.1%	3.5%	0.0%	Council did not make any decisions at meetings closed to the public in 2024/25, maintaining a strong preference for transparent decision making in an open Council meeting.
<b>Consultation and engagement</b>					
<b>Satisfaction with community consultation and engagement</b> <i>[Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement ]</i>	55	50	46	46	Satisfaction with community consultation and engagement remained constant compared to the previous year, however performance remains significantly lower than the Small Rural Council average and is lower than Council's target result. Work will continue in 2025/26 to improve community perceptions of Council's performance.
<b>Attendance</b>					
<b>Councillor attendance at council meetings</b> <i>[The sum of the number of Councillors who attended each Council meeting / (Number of Council meetings) × (Number of Councillors elected at the last Council general election)] x100</i>	96.4%	91.8%	90.9%	94.5%	Councillor attendance at Council meetings remained stable between those Councillors leaving office in October 2024 (94.3%) and those Councillors elected in October 2024 (94.6%).
<b>Service cost</b>					
<b>Cost of elected representation</b> <i>[Direct cost of the governance service / Number of Councillors elected at the last Council general election]</i>	\$36,342	\$40,179	\$40,328	\$42,807	Cost of governance increased slightly due to scheduled increases in Mayor, Deputy Mayor, and Councillor allowances set by the Victorian Independent Remuneration Tribunal.
<b>Satisfaction</b>					
<b>Satisfaction with council decisions</b> <i>[Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]</i>	56	51	45	45	Satisfaction with community decisions remained constant compared to the previous year, however performance remains significantly lower than the Small Rural Council average. Work will continue in 2025/26 to improve community perceptions of Council's performance.

<sup>+</sup> The Local Government (Planning and Reporting) Regulations 2020 require Council to report material variations between the current year results, and the preceding three years' results. Comments are included where necessary to aid the reader's understanding.

## Strategic Indicators

Indicator	Commentary 2024/25
Community satisfaction with Council's community consultation and engagement performance - Target 60	Target = not applicable, Result = Index score of 46 (consistent with 46 in 2024). Refer to 'service performance indicators' for more details.
Council decisions made at meetings closed to the public	Target = not applicable, Result = 0.0% Refer to 'service performance indicators' for more details.
Councillor attendance at Council meetings	Target = not applicable, Result = 94.5% Refer to 'service performance indicators' for more details.
Satisfaction with Council decisions	Target = not applicable, Result = 46 Refer to 'service performance indicators' for more details.
Community satisfaction with Council's overall performance	Target = not applicable, Result = Index score of 47 (a reduction compared to 50 in 2024).
Working capital (current assets as percentage of current liabilities)	Target = 255.4%, Result = 376.3% Refer to 'financial performance indicators' in the Performance Statement on page 134 for more details.

# Governance report

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## Council report

### Council's role

Council's role, functions and powers are governed by the *Local Government Act 2020* (LGA 2020), with several provisions remaining in the *Local Government Act 1989* (LGA 1989) as at 30 June 2025. Both Acts set out the legislative framework under which all councils in Victoria must operate.

### Councillors

The Alpine Shire Council comprises seven elected members in an un-subdivided Shire.

#### Councillors pre-October 2024

Council elections occurred on 24 October 2020, appointing Councillors for a four-year term. Following the resignation of a Councillor in December 2021, the Victorian Electoral Commission conducted a countback on 20 January 2022, where one new Councillor was deemed elected.

Councillors' term ended at 6am on Saturday 26 October 2024, being the date of the next Council General Election.

#### Councillors post-October 2024

Council elections occurred on 26 October 2024 (via postal voting), appointing Councillors for a four-year term.

On 26 November 2024, Council resolved to appoint both the Mayor and Deputy Mayor to a one-year term, and to appoint the Deputy Mayor as Acting Mayor in accordance with section 21 of the LGA 2020. Councillor Sarah Nicholas was elected as Council's Mayor, with Cr Peter Smith elected as Deputy Mayor.

### Councillor Code of Conduct

The Alpine Shire Council Councillor Code of Conduct was adopted on 23 February 2021 and includes the standards of conduct expected to be observed by Councillors in the course of performing their duties and functions as councillors, including prohibiting discrimination, harassment, and vilification.

On 26 October 2024, the *Local Government Act 2020* introduced the Model Councillor Code of Conduct, which replaced all previous individual Councillor Codes of Conduct.

Councillors took their Oath or Affirmation of Office on 14 November 2024, which included a declaration stating that they will abide by the Model Councillor Code of Conduct.

### Council decision making

Decisions made by Council are made in one of two ways:

- At ordinary and special meetings of Council by resolution; or
- Under delegated authority by Council officers.

A 'decision of Council' (resolution) can only be made in the formal setting of an ordinary or special Council meeting. Decisions are made by majority voting. As individuals, neither the Mayor nor Councillors have the authority to act or make decisions on behalf of Council or its staff.

The majority of decisions, particularly those of an operational nature, are made under delegated authority from Council, either directly to officers or through the CEO. See 'delegated authority' on page 59 for more details.

### Council meetings

During 2024/25, Council conducted 12 Ordinary Council meetings (OCM) and one Special Council (SPM) meeting.

The majority of ordinary and special Council meetings are typically held in Bright, with three meetings held Mount Beauty (OCM August 2024, OCM February 2025, and OCM May 2025), and two meetings held wholly by virtual means (OCM September 2024, and SPM October 2024) through the year. No meetings were held in Myrtleford during 2024/25, however Council will resume hosting at least one meeting in Myrtleford during 2025/26.

Council updated its Governance Rules in July 2024 to clarify Councillor attendance by electronic means, and other minor amendments to improve interpretation of the Governance Rules. The Election Period Policy, which is required to be included in the Governance Rules was also updated at this time.

All Council meetings held in Bright Council Chambers or online were livestreamed, while those held in alternative venues in either Mount Beauty and Myrtleford are

recorded and uploaded to Council's website the following day.

Council meeting agendas, attachments, minutes, and recordings of meetings are available on Council's website.

Councillor briefing sessions are held to give Councillors the opportunity to meet with management to keep up to date with issues as they arise. No formal decisions of Council may be made at these meetings. Each is considered an 'Informal meeting of Councillors' and reported at Council meetings.

In addition to the schedule of Ordinary Council Meetings, Council also held a Joint Council Meeting with Indigo Shire Council and Towong Shire Council on 13 August 2024. The meeting was held to advocate for critical healthcare infrastructure needs in Albury-Wodonga. The meeting was hosted by Indigo Shire Council, and the agenda, minutes, and recording were made available on Alpine Shire Council's website.

#### Council meeting attendance 2024/25

	Ordinary Council	Special Council
<b>Councillors pre-October 2024</b>		
Cr Forsyth	4	1
Cr Nicholas	4	0
Cr Hughes	4	1
Cr Janas	4	1
Cr Keeble	4	0
Cr Kelley	4	1
Cr Prime	4	1
<b>Total meetings</b>	<b>4</b>	<b>1</b>
<b>Councillors post-October 2024</b>		
Cr Andersen	8	0
Cr Byrne	8	0
Cr Graham	8	0
Cr Nicholas	8	0
Cr Ronco	8	0
Cr Smith	5	0
Cr Tanzen	8	0
<b>Total meetings</b>	<b>8</b>	<b>0</b>

## Councillor committees

Councillors were appointed to individual committees on 26 November 2024.

Councillor delegates were appointed on the following groups and committees (non-executive):

Committee	Delegate
Municipal Association of Victoria	Cr Nicholas (Mayor) Cr Smith (Deputy Mayor)
Hume Region Local Government Network	Cr Nicholas (Mayor)
CEO Employment and Remuneration Committee	Cr Nicholas (Mayor) Cr Andersen Cr Tanzen
Rural Councils Victoria (RCV)	Cr Nicholas (Mayor)
Taungurung Local Government Forum	Cr Nicholas (Mayor)
Alpine Shire Council – Finance Committee	Cr Byrne Cr Smith
Alpine Shire Council – Audit and Risk Committee	Cr Byrne Cr Smith
Alpine Children's' Services Inc.	Cr Andersen
Goulburn Murray Climate Alliance	Cr Graham Cr Andersen
Alpine Resilience Partnership	Cr Ronco

## Councillor allowances

### Victorian Independent Remuneration Tribunal

On 7 March 2022 the Victorian Independent Remuneration Tribunal made its first Determination setting allowances payable to Mayors, Deputy Mayors, and Councillors. The Determination applied to all Victorian Councils, and took effect retrospectively from 18 December 2021.

The Determination sets a single base allowance for each Category of Council which is inclusive of a superannuation guarantee payment. Councils are required to pay the set allowance amounts, with no ability to vary this at a Council level. However, individual Councillors can elect to receive the entire allowance, a specified part, or none of the allowance.

On 1 July 2024, the VIR Tribunal made an annual adjustment determination, reflecting a 3.5% increase to the base values of allowances payable to Mayors,



Deputy Mayors, and Councillors. A further 2.6% increase was added to the scheduled adjustment payable for Mayors and Deputy Mayors only from 18 December 2024. There was no increase to Councillor allowances made on this date.

Alpine Shire Council allowances applicable for the 2024/25 year are presented on this page. Noting that allowances were paid pro-rata for the part of the year where the allowance applied, and no allowances were paid in the period between the date of the Council General Election on 26 October 2024, and when Councillors took their Oath or Affirmation of Office on 14 November 2024.

**Councillor allowance:**

1 July 2024 – 30 June 2025:

\$ 27,291 per annum

**Deputy Mayor allowance:**

1 July 2024 – 17 December 2024:

\$ 42,248 per annum

18 December 2024 – 30 June 2025:

\$ 43,360 per annum

**Mayor allowance:**

1 July 2024 – 17 December 2024:

\$ 84,498 per annum

18 December 2024 – 30 June 2025:

\$ 86,722 per annum

**Councillor allowances paid 2024/25**

<b>Total allowance paid (\$)</b>	
<b>Councillors pre-October 2024</b>	
Cr Forsyth (Mayor)	\$27,030
Cr Hughes	\$8,730
Cr Janas	\$8,730
Cr Keeble	\$8,730
Cr Kelley (Deputy Mayor)	\$13,515
Cr Nicholas	\$8,730
Cr Prime	\$8,730
<b>Total</b>	<b>\$84,196</b>
<b>Councillors post-October 2024</b>	
Cr Andersen	\$17,209
Cr Byrne	\$17,209
Cr Graham	\$17,209
Cr Nicholas (Mayor)	\$52,569
Cr Ronco	\$17,209
Cr Smith (Deputy Mayor)	\$26,739
Cr Tanzen	\$17,209
<b>Total</b>	<b>\$165,351</b>

*Allowances are paid in advance, so 2024/25 allowances presented above are adjusted for fall of accrual.*

## Councillor expenses

The Councillor Expenses and Support policy was reviewed and adopted on 30 July 2024. This policy sets out the electronic equipment that will be provided to Councillors, as well as the types of approved support provided to Councillors, and expenses that will be reimbursed under the policy. Expenses can only be reimbursed if the expense was incurred while performing duties as a Councillor or committee member and fulfils the requirements as described in the policy.

During 2024/25, a fully maintained vehicle was available for use by the Mayor, and Councillors were able to utilise fleet vehicles to attend to council business in accordance with the policy.

In accordance with regulation 10(g) of the *Local Government (Planning and Reporting) Regulations 2020*, the following table presents the expense declarations incurred by Council on behalf of each Councillor and member of a Council committee:

## Councillor & committee member\*\* expenses 2024/25

	Travel <sup>1</sup>	Professional Development <sup>2</sup>	Performance of the Role <sup>3</sup>	Total
	\$	\$	\$	\$
<b>Councillors pre-October 2024</b>				
Cr Forsyth (Mayor)	2,254	182	307	2,743
Cr Hughes			307	307
Cr Janas			307	307
Cr Keeble			307	307
Cr Kelley (Deputy Mayor)			205	205
Cr Nicholas			342	342
Cr Prime			1,457	1,457
<b>Total</b>	<b>2,254</b>	<b>182</b>	<b>3,232</b>	<b>5,668</b>
<b>Councillors post-October 2024</b>				
Cr Andersen		3,721	1,132	4,853
Cr Byrne		3,621	1,264	4,885
Cr Graham	141	3,721	1,264	5,126
Cr Nicholas (Mayor)	8,510	3,621	1,132	13,263
Cr Ronco		3,621	1,132	4,753
Cr Smith (Deputy Mayor)	317	3,621	1,264	5,202
Cr Tanzen		3,621	1,132	4,753
<b>Total</b>	<b>8,968</b>	<b>25,547</b>	<b>8,320</b>	<b>42,835</b>

<sup>1</sup> Travel expenses include vehicle usage (costed at the ATO rate of \$0.88/km), and other minor expenses associated with travel including meals not associated with conferences.

<sup>2</sup> Professional Development expenses include attendance at conferences, workshops, and other learning opportunities. For Councillors elected in October 2024, this item includes the apportioned cost of delivering the statutory Councillor Induction program required by the LGA 2020 following the Council General Elections.

<sup>3</sup> Expenses to support the performance of the role include Information and Communication Technology (ICT) allowances, childcare expenses, and any other miscellaneous expenses such as catering.

\*\* Audit committee members were paid sitting fees (allowances), but no other expenses were incurred.

## Delegated authority

The *Local Government Act 1989* (LGA 1989), *Local Government Act 2020* (LGA 2020) and numerous other pieces of legislation confer specific powers, duties, and functions on a council.

An Instrument of Delegation under section 11 of the LGA 2020 provides the CEO with the necessary authority to perform the duties of the position. Council delegates powers, duties, and functions to staff, and appoints authorised officers under various Acts. The CEO can further sub-delegate powers, duties, and functions to staff.

Following the commencement of the LGA 2020, delegations from Council to the CEO and Staff were updated in accordance with legislative timeframes. Additional updates have been made each year – refer to “Delegations” in the Governance and Management Framework on page 62 for further details.

## Policies

Decision making must be made in accordance with legislative frameworks and the policies and procedures that Council adopts.

Policies reviewed or adopted by Council during 2024/25 include:

- Banking Authorisation
- Corporate Credit Cards
- Councillor Expenses and Support
- Councillor Internal Resolution Procedure
- Dealing With Difficult Customers
- Election Period
- Fraud and Corruption Control
- Grievance Policy
- Mobile Phone
- Our Ways of Working
- Performance Management, Counselling and Discipline
- Procurement
- Public Transparency
- Recruitment, Selection and Appointment

## Audit and Risk Committee

Council’s Audit and Risk Committee, established under section 53(1) of the *Local Government Act 2020*, is part of Council’s good governance and accountability obligations to the community by providing oversight, advice and guidance on Council’s frameworks, systems and controls relating to:

- legislative and good governance compliance;
- financial and performance reporting;
- risk management; and
- internal and external audits.

The specific functions and responsibilities of the Committee are detailed in its Charter adopted by Council under section 54(1) of the Act.

### Audit and Risk Committee Membership

Councillor Representatives	
Cr Forsyth	appointed November 2022 ended October 2024
Cr Janas	appointed November 2023 ended October 2024
Cr Smith	appointed November 2024
Cr Byrne	appointed November 2024
Independent Representatives	
Gerard Moore	appointed August 2020 reappointed May 2021 reappointed March 2024
Craig Covich	appointed August 2020 reappointed September 2022 reappointed June 2025 (new term starts September 2025)
Jason Young	appointed May 2021 reappointed March 2024
Julie Guest	appointed July 2021 reappointed June 2023

### Audit and Risk Committee Sitting Fees paid

Independent Representatives	Sitting Fee paid
Gerard Moore	\$2,880
Craig Covich	\$2,880
Jason Young (Acting Chair – 1 meeting)	\$2,990
Julie Guest (Chair)	\$3,540
<b>Total</b>	<b>\$12,290</b>

### Audit and Risk Committee Meeting Attendance

Councillor Representatives	Meetings eligible to attend	Meetings attended
Cr Forsyth	3	3
Cr Janas	3	2
Cr Smith	3	2
Cr Byrne	3	3
Independent Representatives	Meetings eligible to attend	Meetings attended
Gerard Moore	6	6
Craig Covich	6	6
Jason Young	6	6
Julie Guest	6	5

### Committee Charter Review

Section 54(4) of the LGA 2020 stipulates that 'a Council must prepare and approve an Audit and Risk Committee Charter'.

The Committee was engaged in the holistic review of its Charter in December 2024 and February 2025. The Charter was updated to include Committee oversight on cyber security and fraud reporting and clarification on membership matters. The updated Charter was endorsed by the Committee at its February 2025 meeting and adopted by Council in March 2025.

### Internal Audit

In 2016, Council moved to engaging internal auditor/s on an audit-by-audit basis. Council and the Committee reconsidered this approach during 2024 culminating in the formalisation of the internal audit service with the engagement of an independent internal auditor. The Internal Audit Program will deliver:

- initial three-year program;
- enterprise-wide assurance mapping;
- internal audit plan;
- three internal audits per year;
- annual report on the Audit and Risk Committee operations; and
- attendance at Audit and Risk Committee meetings.

### Other Key Activities of the Committee

Key areas of focus for the Audit Committee during the year were:

- Annual work program responsibilities;
- Annual financial and performance reports;
- Quarterly reports: budget; performance; councillor and committee expenses; health and safety; finance controls audits; investments; insurance claims; asset management documentation; and capital project reporting;
- Review of policies including: mobile devices; procurement; corporate credit cards; banking authorisation; debtor management; employee expense reimbursement and intangible assets;
- Oversight of Council's ICT cyber security response;
- Oversight of Council's response and compliance with findings by VAGO, Ombudsman, Minister for Local Government and Local Government Inspectorate reports.

## Risk Management

Council is committed to reducing its exposure to financial, strategic, and operational risk. As part of this commitment, Council:

- Commenced a review and reassessment of its risk register;
- Maintained its ongoing financial controls audits including credit cards, float balances and purchasing;
- Continued implementation of the health and safety management system;
- Undertook a review and development of asbestos risk registers for 53 buildings across 49 sites.

### Insurable risk

Council has an insurance program in place to cover its insurable risk which is reviewed annually to ensure adequate insurance coverage. Council procures its professional indemnity and public liability insurance through the Municipal Association of Victoria (MAV) Liability Mutual Insurance Scheme.

## Community Asset Committees

Section 65 of the LGA 2020 provides for Council to establish Community Asset Committees (CACs) to manage community assets such as halls and recreation reserves.

Council has formally established CACs for the Bright Senior Citizens' Centre and the Mount Beauty Senior Citizens' Centre.

Bright Senior Citizens Community Asset Committee effectively managed the facility during 2024/25 and successfully secured grant funding to enhance the outdoor space at the facility.

Mount Beauty Senior Citizens Community Asset Committee was formed in February 2025. A Committee has been appointed and initial meetings held to establish management requirements and priorities for the facility.

The Mount Beauty Recreation Reserve was under review with an Instrument of Delegation due in late 2025.

## Organisational committees

*Audit and Risk Committee* - see previous page.

*Finance Committee* - provides oversight of Council's financial performance and management. Quarterly reports against Council's budget are also presented to Council meetings as required by s97 of the *Local Government Act 2020*.

## Governance and Management Checklist

Governance and Management Items	Assessment	
<b>Community engagement policy</b> (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 LGA 2020 Date of adoption 25/06/2024	<input checked="" type="checkbox"/>
<b>Community engagement guidelines</b> (guidelines to assist staff to determine when and how to engage with the community)	Guidelines Date of commencement of current guidelines: 25/06/2024 High level guidelines are contained in Council's Community Engagement Policy, including specifying when Council will engage and won't engage with the community. The policy also includes specifications for an engagement plan. Additional detailed guidance will be developed as required.	<input checked="" type="checkbox"/>
<b>Financial Plan</b> (plan under section 91 of the Act outlining the financial and non-financial resources required for at least the next 10 financial years)	Adopted in accordance with section 91 of the LGA 2020 Date of adoption: 5/10/2021 Council also keeps a Long Term Financial Plan updated regularly as part of annual budget preparations.	<input checked="" type="checkbox"/>
<b>Asset Plan</b> (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 LGA 2020 Date of adoption: 7/06/2022	<input checked="" type="checkbox"/>
<b>Revenue and Rating Plan</b> (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 LGA 2020 Date of adoption: 24/06/2025	<input checked="" type="checkbox"/>
<b>Annual budget</b> (plan under section 94 of 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 LGA 2020 Date of adoption: 24/06/2025	<input checked="" type="checkbox"/>
<b>Risk policy</b> (policy outlining Council's commitment and approach to minimising the risks to Council's operations)	Policy Date of commencement of current policy: 5/07/2022	<input checked="" type="checkbox"/>
<b>Fraud policy</b> (policy outlining Council's commitment and approach to minimising the risk of fraud)	Policy Date of commencement of current policy: 30/07/2024	<input checked="" type="checkbox"/>

Governance and Management Items	Assessment
<p><b>Municipal emergency management planning</b> (participation in meetings of the Municipal Emergency Management Planning Committee)</p>	<p>Municipal Emergency Management Planning Committee (MEMPC) meetings attended by one or more representatives of Council (other than the chairperson of the MEMPC) during the financial year            Dates of MEMPC meetings attended:            CEO delegates Council officers to act as the chair of the Municipal Emergency Management Planning Committee (MEMPC), with other Council officers also in attendance. Meetings held during 2024/25 were:            - 14/08/2024            - 20/11/2024            - 03/04/2025</p>
<p><b>Procurement Policy</b> (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)</p>	<p>Adopted in accordance with section 108 of the LGA 2020            Date of adoption:            24/06/2025</p>
<p><b>Business continuity plan</b> (plan setting out the actions that will be undertaken to ensure that key services continue to operate in the event of a disaster)</p>	<p>Plan            Date of commencement of current plan:            11/12/2009            A review of the Business Continuity Plan was undertaken during 2019/20, but did not reach completion for approval. This will be revisited in 2025/26.</p>
<p><b>Disaster recovery plan</b> (plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster)</p>	<p>Plan            Date of commencement of current plan:            16/09/2019            In October 2024 a new Disaster Recovery Plan draft was created and updated throughout the year. A full test backup process is required to be completed to finalise and validate the new procedure. This test is due to be undertaken in 2025/26.</p>
<p><b>Complaint policy</b> (policy under section 107 of the Act outlining Council's commitment and approach to managing complaints)</p>	<p>Developed in accordance with section 107 of the LGA 2020            Date of commencement of current policy:            9/11/2021</p>
<p><b>Workforce plan</b> (plan under section 46 of the Act outlining Council's commitment and approach to planning for current and future workforce requirements)</p>	<p>Developed in accordance with section 46 of the LGA 2020            Date of commencement of current plan:            24/12/2021</p>
<p><b>Payment of rates and charges hardship policy</b> (policy outlining Council's commitment and approach to assisting ratepayers who are experiencing financial hardship or difficulty paying their rates)</p>	<p>Policy            Date of commencement of current policy:            26/07/2023</p>

Governance and Management Items	Assessment
<p><b>Risk management framework</b> (framework outlining Council's approach to managing risks to the Council's operations)</p>	<p>Framework <input checked="" type="checkbox"/></p> <p>Date of commencement of current framework: 5/07/2022</p> <p>A scheduled review of the Risk Management Framework is planned to be undertaken in 2025/26.</p>
<p><b>Audit and Risk Committee</b> (see sections 53 and 54 of the Act)</p>	<p>Established in accordance with section 53 of the LGA 2020 <input checked="" type="checkbox"/></p> <p>Date of establishment: 25/08/2020</p>
<p><b>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)</p>	<p>Engaged <input checked="" type="checkbox"/></p> <p>Date of engagement of current provider: 23/04/2025</p> <p>Council, in consultation with the Audit and Risk Committee, engaged an independent internal auditor in 2024/25. Outcomes of audits are monitored through Council's Audit and Risk Committee.</p>
<p><b>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)</p>	<p>Framework <input checked="" type="checkbox"/></p> <p>Date of adoption of current framework: 24/10/2020</p> <p>Council reports on the financial and non-financial measures prescribed by section 98 of the <i>Local Government Act 2020</i>, and Local Government (Planning and Reporting) Regulations 2020. Additional performance measures are contained within the Alpine Shire Council Plan 2021-2025, and reported against annually.</p>
<p><b>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 6 months of the financial year)</p>	<p>Report <input checked="" type="checkbox"/></p> <p>Date of report: Quarterly Council Plan Performance reports were presented at the following Council meetings: Q4: 22/10/2024 (as part of annual report); Q1: not presented; Q2: 25/02/2025; Q3: 27/05/2025.</p>
<p><b>Quarterly budget reports</b> (quarterly reports to the Council under section 97 of the Act, comparing actual and budgeted results and an explanation of any material variations)</p>	<p>Reports presented to the Council in accordance with section 97(1) of the LGA 2020 <input checked="" type="checkbox"/></p> <p>Dates reports presented: Quarterly budget reports were presented at the following Council meetings: Q4: 08/10/2024 (in-principle financial statements for annual report); and 22/10/2024 (as part of annual report); Q1: 28/01/2025; Q2: 25/03/2025; Q3: 24/06/2025.</p>



Governance and Management Items	Assessment
<p><b>Risk reports</b> (6-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies)</p>	<p>Reports <input checked="" type="checkbox"/></p> <p>Dates of reports:</p> <p>Strategic risks are reported to Council through its Audit and Risk Committee. Audit and Risk Committee meetings were held on the following dates:</p> <ul style="list-style-type: none"> <li>- 16/08/2024</li> <li>- 20/09/2024</li> <li>- 08/10/2024</li> <li>- 06/12/2024</li> <li>- 21/02/2025</li> <li>- 16/05/2025</li> </ul>
<p><b>Performance reports</b> (6-monthly reports of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 98 of the Act)</p>	<p>Reports <input checked="" type="checkbox"/></p> <p>Dates of reports:</p> <p>Quarterly progress reports against the non-financial service performance indicators included in the Council Plan were presented at the following Council meetings:</p> <p>Q4: 22/10/2024 (as part of annual report);  Q1: not presented;  Q2: 25/02/2025;  Q3: 27/05/2025.</p> <p>All other non-financial and financial performance indicators are reported at end of financial year.</p>
<p><b>Annual report</b> (annual report under sections 98 and 99 of the Act containing a report of operations and audited financial and performance statements)</p>	<p>Presented at a meeting of the Council in accordance with section 100 of the LGA 2020 <input checked="" type="checkbox"/></p> <p>Date of presentation: 22/10/2024</p>
<p><b>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)</p>	<p>Reviewed and adopted in accordance with section 139 of the LGA 2020 <input checked="" type="checkbox"/></p> <p>Date reviewed and adopted: 14/11/2024</p> <p>A model Councillor Code of Conduct was introduced as part of changes to the Local Government Act 2020, which became operational on 26 October 2024. Councillors took their Oath or Affirmation of Office on 14 November 2024, which included a declaration stating that they will abide by the Model Councillor Code of Conduct.</p>

Governance and Management Items	Assessment
<p><b>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)</p>	<p>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 LGA 2020 <input checked="" type="checkbox"/></p> <p>Date of review under section 11(7): 05/10/2021</p> <p>Delegations were reviewed in October 2021, as required by s11(7) of the Local Government Act 2020. Council regularly reviews delegations throughout the year, with formal reviews adopted by Council on:</p> <ul style="list-style-type: none"> <li>- 07/06/2022</li> <li>- 02/08/2022</li> <li>- 13/12/2022</li> <li>- 26/04/2023</li> <li>- 26/03/2024</li> <li>- 24/09/2024</li> <li>- 24/06/2025</li> </ul> <p>The CEO also delegates their powers, duties, and functions directly to staff. Reviews were undertaken in June 2022, December 2022, April 2023, March 2024, October 2024, December 2024, March 2025, and June 2025.</p>
<p><b>Meeting procedures</b> (Governance Rules under section 60 of the Act governing the conduct of meetings of Council and delegated committees)</p>	<p>Governance Rules adopted in accordance with section 60 of the LGA 2020 <input checked="" type="checkbox"/></p> <p>Date Governance Rules adopted: 30/07/2024</p>

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

Signed by Will Jeremy,  
Chief Executive Officer

Will Jeremy  
Chief Executive Officer  
Date: 2 October 2025

Signed by Cr  
Sarah Nicholas,  
Mayor

Cr Sarah Nicholas  
Mayor  
Date: 2 October 2025

## Statutory Information Report

### Documents Available for Public Inspection

In accordance with regulation 10(k) of the *Local Government (Planning and Reporting) Regulations 2020* a summary of information that is publicly available for the purposes of Council's Public Transparency Policy adopted under section 57 of the Act is found below.

Council will at minimum publish the following information for access by the public, except where the information is confidential in accordance with legislation:

- Plans, strategies, reports, policies, and documents required by the *Local Government Act 2020*;
- Plans, strategies, and policies otherwise adopted by Council;
- Local Laws;
- Council meeting agendas, minutes, and meeting recordings;
- Terms of reference or charters for Council committees;
- Application processes for approvals, permits, grants, and access to services.

Council will at minimum make the following information available to the public upon request, except where confidential in accordance with legislation:

- Plans, strategies, reports, and documents required by any Act or which have been adopted by Council;
- Project and service plans which have been adopted by Council;
- Guidelines, manuals, policies and procedures;
- Technical reports and / or research used to inform decision making;
- Registers required by LGA 2020 or any other legislation;
- Newsletters, handbooks and promotional materials;
- Building approval registers as required by the *Building Act 1993*;
- Planning permit registers and documentation as required by the *Planning and Environment Act 1987*.

Council may require that a formal Freedom of Information request is submitted where the information requested is not listed above.

Information published for access by the public can be found on Council's website. Additional information made available upon request can be inspected by appointment at Council's Bright Office located at 2 Churchill Avenue, Bright.

### Information privacy

The primary legislative obligations applying to Council's treatment of personal and health information are contained in the Victorian Government's *Privacy and Data Protection Act 2014* and the *Health Records Act 2001*.

The legislation prescribes a number of Information Privacy Principles that the Council is required to comply with to promote and ensure the fair and responsible collection and handling of personal and health information.

Council will continue to comply with the privacy principles contained in the Act, and its Information Privacy Policy.

More privacy information can be obtained from Council's website: [www.alpineshire.vic.gov.au](http://www.alpineshire.vic.gov.au).

### Freedom of Information

Freedom of Information (FoI) legislation ensures public accountability at all levels of government in Australia.

The *Freedom of Information Act 1982* gives the public a legal right to see certain council documents created after 1 January 1989 and also any personal documents relating to individuals (regardless of how long they have been held).

*How do I make a request?*

An application under the *Freedom of Information Act 1982* can be made by forwarding the following:

- The request must be made in writing, providing sufficient information to enable the documents to be identified, and where possible, include the approximate date range of the documents requested.
- Applications must be accompanied with the prescribed fee.

Forward your request to:

Freedom of Information officer  
Alpine Shire Council  
PO Box 139  
BRIGHT 3741

Council will respond to your request within the legislated period. Search and access charges allowable under the Act may apply to your request.

For further information, contact Council's Freedom of Information officer on 03 5755 0555 or email [foi@alpineshire.vic.gov.au](mailto:foi@alpineshire.vic.gov.au).

## Contracts

In accordance with the *Local Government (Planning and Reporting) Regulations 2020*, Council is required to report:

*(i) a list of contracts entered into by Council valued above the contract value at which the Council must invite a tender or seek an expression of interest under its Procurement Policy;*

Council adopted version 11.0 of its Procurement Policy on 24 June 2025.

Under this policy, the value above which procurement required an Invitation to Tender process is \$200,000 (excluding GST). The CEO's financial delegation matches this threshold, hence any contracts valued greater than the CEO's financial delegation required to be awarded at a Council meeting.

Refer to the following page for July 2024 – June 2025 on page 69 for a full list of contracts presented to a Council meeting during 2024/25, including where the total value of the contract was >\$200,000 (excl GST).

*(ii) a list of contracts entered into by Council valued above the contract value at which the Council must engage a competitive process under its Procurement Policy but for which the Council did not invite a tender or seek an expression of interest and which did not meet the conditions for the Council to purchase goods or services without inviting a public tender or seeking an expression of interest.*

No contracts were awarded during 2024/25 above \$200,000 that did not first engage a competitive process.

### Contracts awarded at Council meetings during 2024/25

Project	Contract Name	Supplier	Value (excl GST) \$
Corporate	Banking and Financial Services	Commonwealth Bank of Australia via State Purchasing Contract	\$ 273,000
	Cyber Security Operations Centre	PRJ Consulting Pty Ltd T/A 3columns	\$ 218,800
Dinner Plain	Dinner Plain Entrance Civil Works and Landscaping	KR Hoysted Construction and Landscapers Pty Ltd	\$ 2,486,155
	Dinner Plain Snowmaking - Installation of Pump, Reservoir and Reticulation	ABC Civils Group Pty Ltd	\$ 268,521
Facilities	Management and Operation of the Seasonal Pools and Bright Sports Centre (variation and one year extension)	Belgravia Leisure Pty Ltd	\$ 613,326
	Tawonga Memorial Hall Refurbishment	Joss Facility Management Pty Ltd	\$ 705,599
	Alpine Better Places Harrietville – Tronoh Dredgehole Precinct Upgrade	Stadelmann Group Pty Ltd	\$ 478,335
	Myrtleford Memorial Hall Refurbishment Construction	Joss Facility Management Pty Ltd	\$ 1,238,636
Land	Purchase of Discontinued Road - Mount Beauty Airport	Victorian Government (Crown Land)	\$ 20,995
Roads	Resealing Program	Rich River Asphalt	\$ 446,884
	Gravel Road Reconstruction and Re-sheeting 2024/25	Roche Excavations Pty Ltd	\$ 400,879
Transfer Stations	Myrtleford Landfill Cap Construction Cell 1 and Cell 2	Extons Pty Ltd	\$ 2,224,670
	Myrtleford Landfill Cap Construction Cell 1 and Cell 2 GITA level 1 and CQA Inspector Services	Terra Firma Laboratories Pty Ltd	\$ 230,401
	Myrtleford Landfill Cap Construction Cells 1 and 2 (variation)	Extons Pty Ltd	\$ 306,250
Waste	Public Bins and Amenities Cleaning Services (variation)	SSX Group Pty Ltd	\$ 59,591
	Public Bins and Amenities Cleaning Services (future capital works)	SSX Group Pty Ltd	\$ 114,491
Workforce	Building Services Support	GovSS Pty Ltd (trading as Government Shared Services)	\$ 340,500
<b>Total</b>			<b>\$ 10,427,033</b>

## Infrastructure and development contributions

In accordance with section 46GM and 46QD 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 Planning on infrastructure and development contributions including levies and works in kind. The report must be published in a council's annual report.

For the 2024/25 year, Council did not receive any infrastructure and development contributions of the type specified in s46GM or 46QD of the *Planning and Environment Act 1987*.

## Public Interest Disclosures Act

The *Public Interest Disclosures Act 2012* aims to encourage and facilitate the making of disclosures in relation to the improper conduct of Council and its employees and to provide protection for persons making disclosures against detrimental action.

Council fully supports the Act, having a high regard for transparency and accountability.

In accordance with Section 70 of the *Public Interest Disclosures Act 2012*, the following information is provided:

a) *Information about how to access the Protected Disclosure Procedures document*

The policy is available in hard copy at the Council offices or by request and electronically via the Council website and staff intranet.

*The number of disclosures made to Council and notified to the IBAC for assessment*

There were no disclosures made directly to Council during the period of 1 July 2024 to 30 June 2025.

## Road Management Act 2004

Council, as a road authority, is required under section 22 of the *Road Management Act 2004* to publish a copy of any direction received from the Minister in its annual report. No directions were received from the Minister in 2024/25.

## Food Act 1984

Council is required under section 7E of the *Food Act 1984* to publish a copy of any direction received from the Minister in its annual report. No directions were received from the Minister in 2024/25.

## Carers Recognition Act 2012

Council did not provide a Home and Community Care service during 2024/25 and therefore does not meet the definition of a care agency under the *Carers Recognition Act 2012*. Therefore, the reporting obligations for care agencies under s12(2)(a) of the Act do not apply to Council for the 2024/25 year.

## Disability Act 2006

Alpine Shire Council is committed to supporting the rights of people with a disability to achieve full participation in community life.

As required under section 38 of the *Disability Act 2006*, Alpine Shire Council adopted a Disability Action Plan (Access and Inclusion Plan) in October 2021.

Activity continued throughout 2024/25:

- Review and prioritise actions from Access and Inclusion Plan.
- Review, prioritise and action recommendations of Access Appraisals.
- Commence scoping for updated Access and Inclusion Plan.
- Incorporate accessibility considerations into Council Infrastructure Needs Assessment
- The Alpine Shire currently has six RECHARGE points across the Shire.
- 2024 Seniors Festival was delivered.
- 2024 International Day of People with Disability acknowledged on Council's social media in conjunction with 16 Days of Activism campaign.
- Promote 2024 Victorian Disability Awards.
- Building and facility upgrades scoped and delivered during 2024/25 were completed with consideration to accessibility.
- Council's website updated with consideration for people with disabilities.

## Domestic Animals Act 1994

Pursuant to section 68A of the *Domestic Animals Act 1994*, Council must prepare a Domestic Animal Management Plan (DAMP) every four years, review the plan annually, and publish an evaluation of its implementation of the plan in its annual report.

The DAMP sets out how Council manages its responsibilities under the *Domestic Animals Act 1994* and delivers services to enhance and promote responsible pet ownership in the community.

### Annual animal registration reminders

Renewal notices were sent out with rates notices, and Local Laws Officers followed up on animals that did not have registration renewed.

### Community Partnerships

Liaison with local Vets on animal management issues continued.

### Overpopulation and High Euthanasia

Desex Your Animal month was undertaken in the month of July, Council engaged with the community and local vets to encourage community participation. Council continues to have a high success rate with the rehoming of cats and dogs.

### Domestic Animal Businesses

There were two Domestic Animal Businesses (DAB) within the Alpine Shire – Local Laws Officers engaged with these businesses to ensure they complied with the Act and are registered.

### Declared dogs

The *Domestic Animals Act 1994* allows Council to declare a dog dangerous or menacing. Once declared the owner of the animal has certain obligations under the Act. Local Laws Officers declared several dogs menacing and dangerous during 2024/25, and continued audits of addresses of all known dangerous dogs as part of annual requirements.

### Cat Curfew

Initial work began on investigation of a cat curfew, starting with comparisons with other similar Councils. This work will be revisited as a part of the 2025/26 Domestic Animal Management Plan review.

## Local Laws

Copies of current Local Laws are available from the Council Offices in Bright and on the Alpine Shire Council website.

### Community Local Law 2019

The objectives of the Community Local Law are to:

- provide for the peace, order, and good government of the municipal district;
- protect, maintain, and enhance the natural environment of the municipal district;
- ensure the protection of Council assets and the sustainable use of resources;
- protect the health and safety of persons within the municipal district;
- regulate the management of animals on land and on Council land; and
- provide uniform and fair administration of this Local Law.

Council gazetted a provision under section 224A of the *Local Government Act 1989* on 1 August 2019, to allow Victorian Police to act as authorised officers to enforce 'Part 2.2 – Consumption of liquor on Council land' and 'Part 7 – Enforcement', where they relate to the use, possession or consumption of alcohol.

### Governance Local Law

The objectives of the Governance Local Law are to:

- regulate the use of the Alpine Shire Council Common Seal;
- provide for offences in relation to unauthorised use of the Common Seal or any device resembling the Common Seal; and
- provide for offences in relation to Council meetings and Delegated Committee meetings.

# Glossary

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<b>Alpine Shire</b>	the geographic region in which the Alpine Shire Council operates.
<b>Alpine Shire Council</b>	the organisation represented by elected councillors and staff.
<b>Annual report</b>	a report of the council's operations of the previous financial year and contains a report of operations, audited financial statements and an audited performance statement
<b>Budget</b>	a plan setting out the services and initiatives to be funded for the financial year and how they will contribute to achieving the strategic objectives specified in the council plan
<b>Council</b>	the abbreviation of Alpine Shire Council
<b>council (lowercase)</b>	a reference to councils generally, not specifically the Alpine Shire Council
<b>Council Plan</b>	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 year
<b>Financial performance indicators</b>	a prescribed set of indicators and measures that assess the effectiveness of financial management in a council covering operating position, liquidity, obligations, stability, and efficiency
<b>Financial statements</b>	the financial statements and notes prepared in accordance with the Local Government Model Financial Report, Australian Accounting Standards, and other applicable standards as they apply to the general purpose financial reports and a statement of capital works and included in the annual report
<b>Financial year</b>	the period of 12 months ending on 30 June each year
<b>Indicator</b>	what will be measured to assess performance
<b>Initiatives</b>	actions that are one-off in nature and/or lead to improvements in service
<b>Measure</b>	how an indicator will be measured and takes the form of a computation, typically including a numerator and denominator
<b>Minister</b>	the Minister for Local Government
<b>Performance statement</b>	a statement including the results of the prescribed service outcome indicators, financial performance indicators and sustainable capacity indicators for the financial year and included in the annual report
<b>Planning and accountability framework</b>	the key statutory planning and reporting documents that are required to be prepared by councils to ensure accountability to local communities in the performance of functions and exercise of powers under the Act
<b>Regulations</b>	the <i>Local Government (Planning and Reporting) Regulations 2020</i>
<b>Services</b>	assistance, support, advice, and other actions undertaken by a council for the benefit of the local community
<b>Service outcome indicators</b>	the prescribed service performance indicators to be included in the performance statement which measure whether the stated service objective has been achieved
<b>Service performance indicators</b>	a prescribed set of indicators measuring the effectiveness and efficiency of council services covering appropriateness, quality, cost, and service outcomes
<b>Strategic objectives</b>	the outcomes a council is seeking to achieve over the next four years and included in the council plan
<b>Strategies</b>	high level actions directed at achieving the strategic objectives in the council plan
<b>Sustainable capacity indicators</b>	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 covering financial performance, capacity and governance and management



# Annual Financial Report

For the year ended 30 June 2025

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## Understanding the Financial Report

The Annual Financial Report comprises of the audited Financial Statements and Performance Statement. The purpose of the Financial Statements is to provide readers with a detailed report of Council's financial performance (profit or loss), financial position (level of assets against liabilities) and cash flow (increase or decrease in cash held by Council) in accordance with Australian Accounting Standards. The preparation of the Financial Statements is consistent for all councils across Victoria and also provides a comparison against the previous financial year.

The purpose of the performance statement is to provide readers with an overview of how Council performed against the nominated Service Performance, Sustainable Capacity and Financial Capacity indicators as required by section 98 of the *Local Government Act 2020* and part 4 of the *Local Government (Planning and Reporting) Regulations 2020*. This reporting is consistent for all councils across Victoria and provides a comparison against the previous financial year(s) results.

# Financial Statements

For the year ended 30 June 2025

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# Alpine Shire Council

## Annual Financial Report

for the year ended 30 June 2025

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### Certification of the Financial Statements

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.

Signed by Nathalie  
Cooke, Principal  
Accounting Officer

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**Nathalie Cooke**  
**Principal Accounting Officer**  
**Dated: 8 October 2025**  
Bright, Victoria

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

At the date of signing, we are not aware of any circumstances which 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.

Signed by Cr Peter  
Smith

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**Cr Peter Smith**  
**Councillor**  
**Dated: 8 October 2025**  
Bright, Victoria

Signed by Cr Dave Byrne

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**Cr Dave Byrne**  
**Councillor**  
**Dated: 8 October 2025**  
Bright, Victoria

Signed by Will Jeremy,  
Chief Executive Officer

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**Will Jeremy**  
**Chief Executive Officer**  
**Dated: 8 October 2025**  
Bright, Victoria

# Independent Auditor's Report

## To the Councillors of Alpine Shire Council

**Opinion** I have audited the financial report of Alpine Shire Council (the council) which comprises the:

- balance sheet as at 30 June 2025
- comprehensive income statement for the year then ended
- statement of changes in equity for the year then ended
- statement of cash flows for the year then ended
- statement of capital works for the year then ended
- notes to the financial statements, including material accounting policy information
- certification of the financial statements.

In my opinion the financial report presents fairly, in all material respects, the financial position of the council as at 30 June 2025 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 4 of the *Local Government Act 2020*, the Local Government (Planning and Reporting) Regulations 2020 and applicable Australian Accounting Standards.

**Basis for Opinion** I have conducted my audit in accordance with the *Audit Act 1994* which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report.

My independence is established by the *Constitution Act 1975*. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

**Councillors' responsibilities for the financial report** The Councillors are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, the *Local Government Act 2020* and the Local Government (Planning and Reporting) Regulations 2020, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Councillors are responsible for assessing the council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.

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

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

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

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

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

---

Signed by  
Travis  
Derricott

MELBOURNE  
9 October 2025

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

# Alpine Shire Council

## Comprehensive Income Statement

for the year ended 30 June 2025

	Note	2025 \$ '000	2024 \$ '000
<b>Income / Revenue</b>			
Rates and charges	3.1	22,810	21,916
Statutory fees and fines	3.2	710	566
User fees	3.3	1,258	1,195
Grants - operating	3.4	9,083	4,709
Grants - capital	3.4	13,773	6,369
Contributions - monetary	3.5	997	839
Contributions - non monetary	3.5	168	3,217
Fair value increment on investment properties	6.2	–	(672)
Other income	3.7	3,028	2,606
<b>Total income / revenue</b>		<b>51,827</b>	<b>40,745</b>
<b>Expenses</b>			
Employee costs	4.1	13,525	12,170
Materials and services	4.2	18,265	15,629
Depreciation	4.3	7,293	5,329
Amortisation - Intangible assets	4.4	–	12
Net loss on disposal of property, infrastructure, plant and equipment	3.6	2,897	222
Other expenses	4.6	1,039	835
Landfill rehabilitation expense	4.7	985	161
<b>Total expenses</b>		<b>44,004</b>	<b>34,358</b>
<b>Surplus/(deficit) for the year</b>		<b>7,823</b>	<b>6,387</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	18,473	50,837
<b>Total items which will not be reclassified subsequently to the operating result</b>		<b>18,473</b>	<b>50,837</b>
<b>Total other comprehensive income</b>		<b>18,473</b>	<b>50,837</b>
<b>Total comprehensive result</b>		<b>26,296</b>	<b>57,224</b>

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

# Alpine Shire Council

## Balance Sheet

as at 30 June 2025

	Note	2025 \$ '000	2024 \$ '000
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	5.1	17,225	11,054
Trade and other receivables	5.1	4,142	2,289
Prepayments	5.2	22	22
Other financial assets	5.1	13,002	27,000
Inventories	5.2	115	103
Contract assets	5.1(f)	2,227	895
Other assets	5.2	2	60
<b>Total current assets</b>		<b>36,735</b>	<b>41,423</b>
<b>Non-current assets</b>			
Property, infrastructure, plant and equipment	6.1	370,932	345,472
Investment property	6.2	10,000	10,000
Intangible assets	5.2	–	377
<b>Total non-current assets</b>		<b>380,932</b>	<b>355,849</b>
<b>Total assets</b>		<b>417,667</b>	<b>397,272</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	5.3	3,454	2,662
Trust funds and deposits	5.3	1,095	699
Contract and other liabilities	5.3	670	8,961
Provisions	5.4	4,542	3,067
<b>Total current liabilities</b>		<b>9,761</b>	<b>15,389</b>
<b>Non-current liabilities</b>			
Contract and other liabilities	5.3	276	312
Provisions	5.4	3,495	3,732
<b>Total non-current liabilities</b>		<b>3,771</b>	<b>4,044</b>
<b>Total liabilities</b>		<b>13,532</b>	<b>19,433</b>
<b>Net assets</b>		<b>404,135</b>	<b>377,839</b>
<b>Equity</b>			
Accumulated surplus		189,907	181,419
Reserves	9.1	214,228	196,420
<b>Total Equity</b>		<b>404,135</b>	<b>377,839</b>

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



# Alpine Shire Council

## Statement of Changes in Equity

for the year ended 30 June 2025

	Note	Total \$ '000	Accumulated Surplus \$ '000	Revaluation Reserves \$ '000	Other Reserves \$ '000
<b>2025</b>					
<b>Balance at beginning of the financial year</b>		377,839	181,419	190,377	6,043
<b>Surplus/(deficit) for the year</b>		7,823	7,823	–	–
<b>Other comprehensive income</b>					
Net asset revaluation gain/(loss)	6.1	18,473	–	18,473	–
<b>Other comprehensive income</b>		18,473	–	18,473	–
<b>Total comprehensive income</b>		26,296	7,823	18,473	–
Transfers from other reserves	9.1	–	665	–	(665)
<b>Balance at end of the financial year</b>		404,135	189,907	208,850	5,378
<b>2024</b>					
<b>Balance at beginning of the financial year</b>		320,615	175,003	139,540	6,072
<b>Surplus/(deficit) for the year</b>		6,387	6,387	–	–
<b>Other comprehensive income</b>					
Net asset revaluation gain/(loss)	6.1	50,837	–	50,837	–
<b>Other comprehensive income</b>		50,837	–	50,837	–
<b>Total comprehensive income</b>		57,224	6,387	50,837	–
Transfers to other reserves	9.1	–	(815)	–	815
Transfers from other reserves	9.1	–	844	–	(844)
<b>Balance at end of the financial year</b>		377,839	181,419	190,377	6,043

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

# Alpine Shire Council

## Statement of Cash Flows

for the year ended 30 June 2025

	Note	2025 Inflows/ (Outflows) \$ '000	2024 Inflows/ (Outflows) \$ '000
<b>Cash flows from operating activities</b>			
Rates and charges		22,139	21,893
Statutory fees and fines		853	566
User fees		1,218	1,231
Grants - operating		8,898	5,092
Grants - capital		2,912	2,166
Contributions - monetary		997	923
Interest received		1,989	1,568
Rent received		883	581
Trust funds and deposits taken		396	520
Other receipts		353	48
Net GST refund/(payment)		2,703	1,667
Employee costs		(13,271)	(11,958)
Materials and services		(20,037)	(19,471)
Trust funds and deposits repaid		-	(213)
Other payments		(1,085)	(735)
<b>Net cash provided by/(used in) operating activities</b>	9.2	<u>8,948</u>	<u>3,878</u>
<b>Cash flows from investing activities</b>			
Payments for property, infrastructure, plant and equipment	6.1	(16,775)	(9,007)
Proceeds from sale of investments		13,998	2,500
<b>Net cash provided by/(used in) investing activities</b>		<u>(2,777)</u>	<u>(6,507)</u>
<b>Net Increase (decrease) in cash and cash equivalents</b>		<u>6,171</u>	<u>(2,629)</u>
Cash and cash equivalents at the beginning of the financial year		11,054	13,683
<b>Cash and cash equivalents at the end of the financial year</b>	5.1	<u>17,225</u>	<u>11,054</u>
Financing arrangements	5.5	300	300

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

# Alpine Shire Council

## Statement of Capital Works

for the year ended 30 June 2025

	Note	2025 \$ '000	2024 \$ '000
<b>Property</b>			
Land		546	39
<b>Total land</b>		<b>546</b>	<b>39</b>
Buildings		4,886	2,794
<b>Total buildings</b>		<b>4,886</b>	<b>2,794</b>
<b>Total property</b>		<b>5,432</b>	<b>2,833</b>
<b>Plant and equipment</b>			
Plant, machinery and equipment		1,695	528
Fixtures, fittings and furniture		102	–
Computers and telecommunications		13	148
Library books		79	77
<b>Total plant and equipment</b>		<b>1,889</b>	<b>753</b>
<b>Infrastructure</b>			
Roads		1,339	2,382
Bridges		585	208
Footpaths and cycleways		2,475	100
Drainage		315	270
Recreational, leisure and community facilities		324	1,865
Waste management		67	594
Parks, open space and streetscapes		4,329	–
<b>Total infrastructure</b>		<b>9,434</b>	<b>5,419</b>
<b>Total capital works expenditure</b>	6.1	<b>16,755</b>	<b>9,005</b>
<b>Represented by:</b>			
New asset expenditure		6,313	687
Asset renewal expenditure		4,531	2,851
Asset upgrade expenditure		5,911	5,467
<b>Total capital works expenditure</b>		<b>16,755</b>	<b>9,005</b>

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

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 1. Overview

---

#### Introduction

The Alpine Shire Council (Council) was established by an Order of the Governor in Council on 18 November 1994 and is a body corporate.

The Council's main office is located at 2 Churchill Avenue, Bright, Victoria 3741

#### 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 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.

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.

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.

Revisions to accounting estimates are recognised in the period in which the estimate is revised and also 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.)
- the determination of employee provisions (refer to Note 5.4.)
- the determination of landfill provisions (refer to Note 5.4.)
- the determination of whether performance obligations are sufficiently specific so as 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

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.

Notes to the Financial Statements

for the year ended 30 June 2025

Note 1. Overview (continued)

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**Goods and Services 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.

# Alpine Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 2. Analysis of our results

#### Note 2.1 Performance against budget

The performance against budget notes compare 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 materiality threshold of greater than \$100,000 and movements over 10% where further explanation is warranted. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its nature.

The budget figure details below are those adopted by Council on 25 June 2024. The budget was based on assumptions that were relevant at the time of adoption of the budget. Council set guidelines and parameters for income and expense targets in this budget in order to meet Council's planning and financial performance targets for both the short and long-term. The budget did not reflect any changes to equity resulting from asset revaluations, as their impacts were not considered predictable.

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

#### 2.1.1 Income / Revenue and expenditure

	Budget 2025 \$ '000	Actual 2025 \$ '000	Variance \$ '000	Variance %	Ref
<b>Income / Revenue</b>					
Rates and charges	22,764	22,810	46	0.20%	
Statutory fees and fines	625	710	85	13.60%	1
User fees	998	1,258	260	26.05%	2
Grants - operating	5,835	9,083	3,248	55.66%	3
Grants - capital	12,818	13,773	955	7.45%	4
Contributions - monetary	692	997	305	44.08%	5
Contributions - non monetary	1,075	168	(907)	(84.37)%	6
Other income	2,106	3,028	922	43.78%	7
<b>Total income / revenue</b>	<b>46,913</b>	<b>51,827</b>	<b>4,914</b>	<b>10.47%</b>	
<b>Expenses</b>					
Employee costs	13,221	13,525	(304)	(2.30)%	8
Materials and services	16,708	18,265	(1,557)	(9.32)%	9
Depreciation	7,431	7,293	138	1.86%	10
Amortisation - intangible assets	55	-	55	100.00%	11
Net loss on disposal of property, infrastructure, plant and equipment	(25)	2,897	(2,922)	11,688.00%	12
Other expenses	733	1,039	(306)	(41.75)%	13
Landfill rehabilitation expense	200	985	(785)	(392.50)%	14
<b>Total expenses</b>	<b>38,323</b>	<b>44,004</b>	<b>(5,681)</b>	<b>(14.82)%</b>	
<b>Surplus/(deficit) for the year</b>	<b>8,590</b>	<b>7,823</b>	<b>(767)</b>	<b>(8.93)%</b>	

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 2.1 Performance against budget (continued)

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#### (i) Explanation of material variations

Variance Ref	Explanation
--------------	-------------

- |     |  |
|-----|--|
| 1.  | Revenue related to Animal Management and general Local Laws exceeded budget due to focus of Local Laws team to ensure animals are registered and infringements are followed through.   |
| 2.  | Balance of Mystic Park membership fees held by Alpine Community Plantation transferred to Council.   |
| 3.  | Advance payment of 50% of 2025/26 Financial Assistance Grant received in 2024/25.  |
| 4.  | Recognition of unbudgeted Local Roads and Community Infrastructure grants.   |
| 5.  | Monetary contributions received from subdivisions exceeded budget.   |
| 6.  | Non-monetary contributions that had been budgeted for 2024/25 were not received due to delays in development projects in relation to Council expectations. Amount to be received has been delayed to future years.   |
| 7.  | Investment income received from term deposits exceeded budget.   |
| 8.  | Workcover expense included in Materials and Services in 2024/25 budget.  |
| 9.  | Projects budgeted as capital programs were identified as non-recurrent projects, including ICT improvements  |
| 10. | Slightly lower than budgeted depreciation expense on property, plant and infrastructure.   |
| 11. | A review of Council's intangible assets identified that they should have been expensed, as such there are no assets that would incur amortisation. Refer note 5.2 (b).   |
| 12. | Council has written off the recent value of construction works recently completed on a child care centre as the item is not an asset controlled by Council. Additionally, cybersecurity projects and concept designs work done in prior years were expensed. |
| 13. | Recognition of estimated volunteer wages and Fire Services Property Levy tax expenses on Council-owned properties.   |
| 14. | Exceeded budget due to higher ongoing costs of landfill monitoring and rehabilitation, and recognition of future works identified in the Myrtleford landfill site.   |

# Alpine Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 2.1 Performance against budget (continued)

#### 2.1.2 Capital works

	Budget 2025 \$ '000	Actual 2025 \$ '000	Variance \$ '000	Variance %	Ref
<b>Property</b>					
Land	–	546	546	∞	1
<b>Total land</b>	<b>–</b>	<b>546</b>	<b>546</b>	<b>∞</b>	
Buildings	3,490	4,886	1,396	40.00%	2
<b>Total buildings</b>	<b>3,490</b>	<b>4,886</b>	<b>1,396</b>	<b>40.00%</b>	
<b>Total property</b>	<b>3,490</b>	<b>5,432</b>	<b>1,942</b>	<b>55.64%</b>	
<b>Plant and equipment</b>					
Plant, machinery and equipment	333	1,695	1,362	409.01%	3
Fixtures, fittings and furniture	–	102	102	∞	4
Computers and telecommunications	788	13	(775)	(98.35)%	5
Library books	75	79	4	5.33%	
<b>Total plant and equipment</b>	<b>1,196</b>	<b>1,889</b>	<b>693</b>	<b>57.94%</b>	
<b>Infrastructure</b>					
Roads	5,110	1,339	(3,771)	(73.80)%	6
Bridges	1,095	585	(510)	(46.58)%	7
Footpaths and cycleways	1,339	2,475	1,136	84.84%	8
Drainage	234	315	81	34.62%	
Recreational, leisure and community facilities	4,911	324	(4,587)	(93.40)%	9
Waste management	1,611	67	(1,544)	(95.84)%	10
Parks, open space and streetscapes	–	4,329	4,329	∞	11
<b>Total infrastructure</b>	<b>14,300</b>	<b>9,434</b>	<b>(4,866)</b>	<b>(34.03)%</b>	
<b>Total capital works expenditure</b>	<b>18,986</b>	<b>16,755</b>	<b>(2,231)</b>	<b>(11.75)%</b>	
<b>Represented by:</b>					
New asset expenditure	9,452	6,313	(3,139)	(33.21)%	
Asset renewal expenditure	4,888	4,531	(357)	(7.30)%	
Asset upgrade expenditure	4,646	5,911	1,265	27.23%	
<b>Total capital works expenditure</b>	<b>18,986</b>	<b>16,755</b>	<b>(2,231)</b>	<b>(11.75)%</b>	



## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 2.1 Performance against budget (continued)

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#### (i) Explanation of material variations

Variance	Explanation
Ref	

Some differences between budgets and actuals are caused by the completed asset classification being different to how it was identified in the Budget.

1. Council has purchased two blocks of land for future Council use in Myrtleford and Tawonga that were unbudgeted.
2. Components of the Tronoh Dredgehole Upgrade, Dinner Plain Activation and the Myrtleford Tip Shop were classified as buildings however were budgetted under other classifications.
3. A new water tank and a reserve pump at Dinner Plain were provided through Dinner Plain Snowmaking, budgetted under "Recreational, leisure and community facilities".
4. Assets related to the Living Libraries self loan system and OH&S duress system were not budgetted.
5. With the change in ICT projects a number of items are now expensed through the operating statement rather than being capitalised - ie IT software.
6. Referring to the first line of this table, a number of projects budgetted as roads were on completion classified as buildings and open spaces - this was mainly related to Dinner Plain Activation.
7. Under budget due to delays in completion of the Nimmo Pedestrian Bridge.
8. Higher than budgetted footpath renewal costs due to amount of deterioration in condition. In addition, upgrade to footpaths at Horseshoe Circuit Dinner Plain was budgetted in "Roads".
9. Dinner Plain irrigation works at Peashooter toboggan slope budgetted as "Recreational, leisure and community facilities".
10. Landfill capping works funded by the Waste Reserve.
11. Works budgetted under this classification were recognised in "Parks, open spaces, and streetscapes" - these mainly being Myrtleford Splashpark and Dinner Plain Snowmaking.

# Alpine Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 2.2 Analysis of Council results by program

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#### 2.2.1 Analysis of Council results by program

##### **Executive**

Includes all human resources support and advocacy activities. This area also includes remuneration for the Council Executive, the Mayor and the Councillors

##### **Regulatory Services**

Regulatory Services provides various services to uphold the amenity and safety of the community. These include assessment of planning, building and waste water applications, conduct of fire safety and environmental health inspections, registration of food premises, management of animals and enforcement of local laws.

##### **Community Development**

Community Development supports a thriving, connected community and focuses on building community capacity through community services such as youth activities, community grants, emergency management and the Maternal and Child Health service

##### **Corporate**

Corporate manages the supporting functions that help Council to deliver services in a responsible and sustainable manner. Services include financial control and planning, revenue collection, governance, risk management and information technology.

##### **Customer Experience**

Customer Experience oversees library services, the visitor information centres, events throughout the Shire and the communications and marketing on behalf of Council.

##### **Engineering and Assets**

Engineering and Assets delivers the critical projects to develop, renew and upgrade our community assets.

##### **Growth and Future**

Growth and Future centres around delivering the strategic planning and economic development capability for the Shire's long term future. It also has a strong focus on planning for the Council's vision for a climate sensitive sustainable future. It is also responsible for maintaining the Council's property & contracts.

##### **Operations**

Operations is responsible for maintaining vital civil assets in order to underpin the wellbeing of the community. Services include maintenance of local roads, bridges and drainage, footpaths, open spaces and buildings, operations, and occupational health and safety.

# Alpine Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 2.2 Analysis of Council results by program (continued)

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

Functions/activities	Income / Revenue \$ '000	Expenses \$ '000	Surplus / (Deficit) \$ '000	Grants included in income / revenue \$ '000	Total assets \$ '000
<b>2025</b>					
Executive	4	1,926	(1,922)	–	22
Building and Environmental Health	–	–	–	–	–
Community Development	1,288	2,006	(718)	1,250	–
Corporate	32,510	5,152	27,358	7,426	35,485
Customer Experience	857	3,242	(2,385)	238	115
Engineering and Assets	12,934	14,789	(1,855)	13,444	368,163
Growth and Future	1,723	2,296	(573)	475	10,000
Operations	1,689	12,551	(10,862)	19	3,882
Statutory Planning, Compliance and Local Laws	–	–	–	–	–
Regulatory Services	822	2,042	(1,220)	4	–
<b>Total functions and activities</b>	<b>51,827</b>	<b>44,004</b>	<b>7,823</b>	<b>22,856</b>	<b>417,667</b>
<b>2024</b>					
Executive	–	1,838	(1,838)	–	–
Building and Environmental Health	158	843	(685)	–	–
Community Development	1,253	2,053	(800)	1,253	–
Corporate	23,886	3,762	20,124	466	41,421
Customer Experience	837	3,188	(2,351)	209	–
Engineering and Assets	11,118	5,929	5,189	8,993	342,545
Growth and Future	3	1,540	(1,537)	–	10,000
Operations	2,917	13,630	(10,713)	149	3,306
Statutory Planning, Compliance and Local Laws	573	1,575	(1,002)	8	–
Regulatory Services	–	–	–	–	–
<b>Total functions and activities</b>	<b>40,745</b>	<b>34,358</b>	<b>6,387</b>	<b>11,078</b>	<b>397,272</b>

# Alpine Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 3. Funding for the delivery of our services

	2025	2024
	\$ '000	\$ '000

#### 3.1 Rates and charges

Council uses capital improved value (CIV) as the basis of valuation of all properties within the shire. The CIV of a property is the total market value of the land plus buildings and other improvements.

The valuation base used to calculate general rates for 2024/2025 was \$7,688 million (\$7,683 million in 2023/2024). The 2024/2025 rate in the dollar was 0.002292 for residential, 0.001674 for farm and 0.003279 for commercial/industrial (2023/24 0.002246 for residential, 0.001640 for farm and 0.003213 for commercial/industrial).

General rates	17,528	17,021
Waste charges	4,517	4,241
Dinner Plain special rate	167	156
Supplementary rates and rate adjustments	88	59
Interest on rates and charges	175	111
Revenue in lieu of rates	335	328
<b>Total rates and charges</b>	<b>22,810</b>	<b>21,916</b>

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

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

#### 3.2 Statutory fees and fines

Town planning fees	248	293
Health services	155	135
Infringements and costs	149	95
Land information certificates	20	19
Permits	99	20
Other	39	4
<b>Total statutory fees and fines</b>	<b>710</b>	<b>566</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.

# Alpine Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 3. Funding for the delivery of our services (continued)

	2025	2024
	\$ '000	\$ '000
<b>3.3 User fees</b>		
Registration and other permits	1	1
Building services	178	259
Waste management services	598	611
Engineering works	6	22
Leisure centre and recreation	164	15
Community centres	18	13
Legal costs recovered	21	17
Visitor information centres	241	238
Library income	14	18
Other fees / charges	17	1
<b>Total user fees</b>	<b>1,258</b>	<b>1,195</b>
<b>User fees by timing of revenue recognition</b>		
User fees recognised at a point in time	1,258	1,195
<b>Total user fees</b>	<b>1,258</b>	<b>1,195</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.

# Alpine Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 3. Funding for the delivery of our services (continued)

	2025 \$ '000	2024 \$ '000
<b>3.4 Funding from other levels of government</b>		
Grants were received in respect of the following:		
<b>Summary of grants</b>		
Commonwealth funded grants	11,286	3,673
State funded grants	11,570	7,405
<b>Total grants received</b>	<b>22,856</b>	<b>11,078</b>
<b>(a) Operating Grants</b>		
<b>Recurrent - Commonwealth Government</b>		
Financial Assistance Grants <sup>1</sup>	7,355	207
<b>Recurrent - State Government</b>		
School crossing supervisors	47	46
Maternal and child health	378	459
Other	3	5
Rates administration	57	109
Youth services	94	91
Senior citizen centres	–	–
Library services	162	162
Immunisation funding	–	–
Weed management	19	21
Tobacco activity	4	7
<b>Total recurrent operating grants</b>	<b>8,119</b>	<b>1,107</b>
<b>Non-recurrent - Commonwealth Government</b>		
Other	6	775
Bushfire Recovery	–	1,976
<b>Non-recurrent - State Government</b>		
Family and children	161	137
Maternal and child health	24	25
Other	44	20
Learning and development	4	–
Municipal emergency resourcing program	124	124
Economic development and tourism	–	4
Housing	–	–
Community development	175	48
COVID-19 Recovery	–	60
Youth services	164	59
Flood/storm incident and recovery	211	100
Waste	1	82
Bushfire Recovery	50	192
<b>Total non-recurrent operating grants</b>	<b>964</b>	<b>3,602</b>
<b>Total operating grants</b>	<b>9,083</b>	<b>4,709</b>

# Alpine Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 3. Funding for the delivery of our services (continued)

	2025 \$ '000	2024 \$ '000
<b>(b) Capital Grants</b>		
<b>Recurrent - Commonwealth Government</b>		
Roads to recovery	–	715
Other	2,269	–
<b>Total recurrent capital grants</b>	<b>2,269</b>	<b>715</b>
<b>Non-recurrent - Commonwealth Government</b>		
Buildings	1,656	–
Roads	–	–
<b>Non-recurrent - State Government</b>		
Buildings	1,211	490
Other	–	336
Capital projects	1,402	150
Roads	–	1,399
Bridges	21	1,115
Recreational, leisure	7,214	2,164
Pathways	–	–
<b>Total non-recurrent capital grants</b>	<b>11,504</b>	<b>5,654</b>
<b>Total capital grants</b>	<b>13,773</b>	<b>6,369</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 for 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.

<b>Income recognised under AASB 1058 Income of Not-for-Profit Entities</b>		
General purpose	7,354	1,032
Specific purpose grants to acquire non-financial assets	13,772	8,525
Other specific purpose grants	1,571	1,358
<b>Revenue recognised under AASB 15 Revenue from Contracts with Customers</b>		
Specific purpose grants	159	163
	<b>22,856</b>	<b>11,078</b>

# Alpine Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 3. Funding for the delivery of our services (continued)

	2025	2024
	\$ '000	\$ '000
<b>(d) Unspent grants received on condition that they be spent in a specific manner:</b>		
<b>Operating</b>		
Balance at start of year	359	751
Received during the financial year and remained unspent at balance date	–	85
Received in prior years and spent during the financial year	(185)	(477)
<b>Balance at year end</b>	<b>174</b>	<b>359</b>
<b>Capital</b>		
Balance at start of year	8,525	11,563
Received in prior years and spent during the financial year	(8,066)	(3,038)
<b>Balance at year end</b>	<b>459</b>	<b>8,525</b>

Unspent grants are determined and disclosed on a cash basis.

(1) Financial Assistance Grant - 100% of the 2024/25 and 50% of the 2025/26 Financial Assistance Grant were received during 2024/25.



# Alpine Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 3. Funding for the delivery of our services (continued)

	2025 \$ '000	2024 \$ '000
<b>3.5 Contributions</b>		
<b>Monetary contributions</b>		
Monetary	997	839
<b>Total monetary contributions</b>	<b>997</b>	<b>839</b>
<b>Non-monetary contributions</b>		
Non-monetary	57	3,123
Other	111	94
<b>Total non-monetary contributions</b>	<b>168</b>	<b>3,217</b>
<b>Total contributions</b>	<b>1,165</b>	<b>4,056</b>

Contributions of non monetary assets were received in relation to the following asset classes.

Roads	–	432
Other infrastructure	57	2,691
<b>Total non-monetary contributions</b>	<b>57</b>	<b>3,123</b>

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

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

<b>Property, infrastructure, plant and equipment</b>		
Written down value of assets disposed	(2,897)	(222)
<b>Total net gain/(loss) on disposal of property, infrastructure, plant and equipment</b>	<b>(2,897)</b>	<b>(222)</b>
<b>Total net gain/(loss) on disposal of property, infrastructure, plant and equipment</b>	<b>(2,897)</b>	<b>(222)</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 on investments	1,696	1,624
Rent	919	909
Other	6	70
Sundry income	407	3
<b>Total other income</b>	<b>3,028</b>	<b>2,606</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.

# Alpine Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 4. The cost of delivering services

	2025	2024
	\$ '000	\$ '000
<b>4.1 Employee costs</b>		
<b>(a) Employee costs</b>		
Wages and salaries - permanent	10,143	9,254
WorkCover	210	240
Wages and salaries - casual	580	565
Annual leave and long service leave	1,171	895
Superannuation	1,398	1,200
Fringe benefits tax	23	16
<b>Total employee costs</b>	<b>13,525</b>	<b>12,170</b>

#### (b) Superannuation

Council made contributions to the following funds:

##### Defined benefit fund

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	13	15
	<b>13</b>	<b>15</b>

##### Accumulation funds

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	407	389
Employer contributions - other funds	978	796
	<b>1,385</b>	<b>1,185</b>

Employer contributions payable at reporting date	–	57
<b>Total superannuation costs</b>	<b>1,398</b>	<b>1,200</b>

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2026 is \$9,715.30. Contributions made exclude amounts accrued at balance date.

Refer to note 9.4 for further information relating to Council's superannuation obligations.

### 4.2 Materials and services

Building maintenance	373	329
General maintenance	812	1,258
Office administration	18	–
Information technology	109	240
Insurance	778	59
Administration	4,553	4,077
Operational	5,778	6,328
Asset maintenance	2,320	1,872
Non-recurrent projects	3,524	1,466
<b>Total materials and services</b>	<b>18,265</b>	<b>15,629</b>

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

# Alpine Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 4. The cost of delivering services (continued)

	2025 \$ '000	2024 \$ '000
<b>4.3 Depreciation</b>		
<b>Property</b>		
Buildings - non specialised	1,561	1,719
<b>Total depreciation - property</b>	<b>1,561</b>	<b>1,719</b>
<b>Plant and equipment</b>		
Plant machinery and equipment	500	464
Fixtures fittings and furniture	31	30
Computers and telecomms	205	122
Library books	100	84
<b>Total depreciation - plant and equipment</b>	<b>836</b>	<b>700</b>
<b>Infrastructure</b>		
Roads	2,645	1,529
Bridges	924	577
Footways and cycleways	304	170
Drainage	410	252
Recreational, leisure and community	266	76
Waste management	78	64
Parks open spaces and streetscapes	269	242
<b>Total depreciation - infrastructure</b>	<b>4,896</b>	<b>2,910</b>
<b>Total depreciation</b>	<b>7,293</b>	<b>5,329</b>

Refer to note 6 for a more detailed breakdown of depreciation charges and accounting policy.

### 4.4 Amortisation - Intangible assets

Software and Implementation costs	–	12
<b>Total Amortisation - Intangible assets</b>	<b>–</b>	<b>12</b>

### 4.5 Allowance for impairment losses

Other debtors	–	–
<b>Total allowance for impairment losses</b>	<b>–</b>	<b>–</b>
<b>Movement in allowance for impairment losses in respect of debtors</b>		
Balance at the beginning of the year	–	(2)
Amounts already allowed for and written off as uncollectible	–	2
<b>Balance at end of year</b>	<b>–</b>	<b>–</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.

# Alpine Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 4. The cost of delivering services (continued)

	2025	2024
	\$ '000	\$ '000
<b>4.6 Other expenses</b>		
Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	123	66
Councillors' allowances	280	298
Other	259	94
Council grants and contributions	377	377
<b>Total other expenses</b>	<b>1,039</b>	<b>835</b>
<b>4.7 Landfill rehabilitation expenses</b>		
<b>Landfill rehabilitation expenses</b>		
Additional provisions	985	161
<b>Total landfill rehabilitation expenses</b>	<b>985</b>	<b>161</b>

# Alpine Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 5. Investing in and financing our operations

	2025	2024
	\$ '000	\$ '000
<b>5.1 Financial assets</b>		
<b>(a) Cash and cash equivalents</b>		
<b>Current</b>		
Cash on hand	3	2
Cash at bank	17,222	11,052
<b>Total current cash and cash equivalents</b>	<b>17,225</b>	<b>11,054</b>
<b>Total cash and cash equivalents</b>	<b>17,225</b>	<b>11,054</b>
<b>(b) Other financial assets</b>		
<b>Current</b>		
Term deposits	13,002	27,000
<b>Total current other financial assets</b>	<b>13,002</b>	<b>27,000</b>
<b>Total other financial assets</b>	<b>13,002</b>	<b>27,000</b>
<b>Total current financial assets</b>	<b>30,227</b>	<b>38,054</b>
<b>Total cash and cash equivalents and other financial assets</b>	<b>30,227</b>	<b>38,054</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.

Other financial assets are valued at fair value, at balance date. Term deposits are measured at original cost. Any unrealised gains and losses on holdings at balance date are recognised as either a revenue or expense.

Other financial assets include term deposits and those with original maturity dates of three to 12 months are classified as current, whilst term deposits with maturity dates greater than 12 months are classified as non-current.

# Alpine Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 5. Investing in and financing our operations (continued)

	2025 \$ '000	2024 \$ '000
<b>(c) Trade &amp; Other Receivables</b>		
<b>Current</b>		
<i>Statutory receivables</i>		
Rates debtors	2,278	1,607
Net GST receivable	327	400
<i>Non-statutory receivables</i>		
Other debtors	1,541	284
Allowance for expected credit loss - other debtors	(4)	(2)
<b>Total current trade and other receivables</b>	<b>4,142</b>	<b>2,289</b>
<b>Total trade and other receivables</b>	<b>4,142</b>	<b>2,289</b>

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.

#### (d) Ageing of receivables

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

Current (not yet due)	808	82
Past due by up to 30 days	554	3
Past due between 31 and 180 days	52	24
Past due between 181 and 365 days	40	18
Past due by more than 1 year	83	155
<b>Total trade and other receivables</b>	<b>1,537</b>	<b>282</b>

#### (e) Ageing of individually impaired receivables

At balance date, other debtors representing financial assets with a nominal value of \$3,830.31 (2024: \$2,000) were impaired. The amount of the allowance raised against these debtors was \$3,830.31 (2024: \$2,000).

All of the long outstanding past due amounts have been lodged with Council's debt collectors or are on payment arrangements.

#### (f) Contract assets

##### Current

Contract Assets	2,227	895
<b>Total contract assets</b>	<b>2,227</b>	<b>895</b>

Contract assets are recognised when Council has transferred goods or services to the customer but where Council is yet to establish an unconditional right to consideration.

# Alpine Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 5. Investing in and financing our operations (continued)

	2025 \$ '000	2024 \$ '000
<b>5.2 Non-financial assets</b>		
<b>(a) Inventories</b>		
<b>Current</b>		
Merchandise	115	103
<b>Total current inventories</b>	<b>115</b>	<b>103</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>(b) Other assets</b>		
<b>Current</b>		
Other	2	60
<b>Total current other assets</b>	<b>2</b>	<b>60</b>
Prepayments	22	22
<b>Total current Prepayments</b>	<b>22</b>	<b>22</b>
<b>(c) Intangible assets</b>		
Software and implementation costs	–	377
<b>Total intangible assets</b>	<b>–</b>	<b>377</b>
	<b>Software \$ '000</b>	<b>Total \$ '000</b>
<b>Gross Carrying Amount</b>		
Balance at 1 July 2024	549	549
Other additions	–	–
<b>Balance at 30 June 2025</b>	<b>549</b>	<b>549</b>
<b>Accumulated amortisation and impairment</b>		
Balance at 1 July 2024	172	172
Amortisation expense	377	377
<b>Balance at 30 June 2025</b>	<b>549</b>	<b>549</b>
<b>Net book value at 30 June 2024</b>	<b>377</b>	<b>377</b>
<b>Net book value at 30 June 2025</b>	<b>–</b>	<b>–</b>

Intangible assets with finite lives are amortised as an expense on a systematic basis over the asset's useful life. Amortisation is generally calculated on a straight line basis, at a rate that allocates the asset value, less any estimated residual value over its estimated useful life. Estimates of the remaining useful lives and amortisation method are reviewed at least annually, and adjustments made where appropriate.

An assessment was conducted of intangible assets in 2024-25 against AASB138 which resulted in all subscription and Software as a Service assets to be impaired.

# Alpine Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 5. Investing in and financing our operations (continued)

	2025 \$ '000	2024 \$ '000
<b>5.3 Payables, trust funds and deposits and contract and other liabilities</b>		
<b>(a) Trade and other payables</b>		
<b>Current</b>		
<i>Non-statutory payables</i>		
Trade payables	1,489	2,004
Accrued expenses	1,969	636
<i>Statutory payables</i>		
Other	(4)	2
Other creditors	–	20
<b>Total current trade and other payables</b>	<b>3,454</b>	<b>2,662</b>
<b>(b) Trust funds and deposits</b>		
<b>Current</b>		
Fire services levy	522	338
Retention amounts	443	251
Subdivision works	70	52
Other deposits	60	58
<b>Total current trust funds and deposits</b>	<b>1,095</b>	<b>699</b>
<b>(c) Contract and other liabilities</b>		
<b>Contract liabilities</b>		
<b>Current</b>		
<b>Grants received in advance:</b>		
Grants received in advance - operating	174	359
Grants received in advance - capital	459	8,525
<b>Total grants received in advance</b>	<b>633</b>	<b>8,884</b>
<b>User fees received in advance:</b>		
Other	–	40
<b>Total user fees received in advance</b>	<b>–</b>	<b>40</b>
<b>Total current contract liabilities</b>	<b>633</b>	<b>8,924</b>
<b>Other liabilities</b>		
<b>Current</b>		
Lease income received in advance	37	37
<b>Total current other liabilities</b>	<b>37</b>	<b>37</b>
<b>Total current contract and other liabilities</b>	<b>670</b>	<b>8,961</b>
<b>Other liabilities</b>		
<b>Non-current</b>		
Lease income received in advance	276	312
<b>Total Other liabilities</b>	<b>276</b>	<b>312</b>
<b>Total non-current contract and other liabilities</b>	<b>276</b>	<b>312</b>



## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 5. Investing in and financing our operations (continued)

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

#### *Other liabilities*

Grant consideration was received from numerous government entities to support the construction of a number of varied assets. 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 staged completion of these projects. As such, Council has deferred recognition of a portion of the grant consideration received as a liability for outstanding obligations.

**Lease Income Received in Advance** - This represents lease income received in advance for the Bright and Myrtleford Caravan Park leases at the start of the lease to be recognised on a straight line basis over the life of the leases (21 years).

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

**Other deposits** – Deposits are taken by Council as a form of surety in a number of circumstances, including in relation to building works, tender deposits, contract deposits and the use of civic facilities.

**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.

**Subdivision works** – Council receives deposits as a form of surety from property developers until certain works are completed. Once the works are completed the amounts are refunded.

Notes to the Financial Statements

for the year ended 30 June 2025

Note 5. Investing in and financing our operations (continued)

	Employee provisions \$ '000	Landfill restoration \$ '000	Total \$ '000
<b>5.4 Provisions</b>			
<b>2025</b>			
Balance at the beginning of the financial year	1,934	4,865	6,799
Additional provisions	1,822	2,988	4,810
Amounts used	(1,332)	(2,069)	(3,401)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	(236)	65	(171)
<b>Balance at the end of the financial year</b>	<b>2,188</b>	<b>5,849</b>	<b>8,037</b>
<b>Provisions</b>			
Provisions - current	1,979	2,563	4,542
Provisions - non-current	209	3,286	3,495
<b>Total Provisions</b>	<b>2,188</b>	<b>5,849</b>	<b>8,037</b>
<b>2024</b>			
Balance at the beginning of the financial year	1,716	6,405	8,121
Additional provisions	974	731	1,705
Amounts used	(766)	(1,701)	(2,467)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	10	(570)	(560)
<b>Balance at the end of the financial year</b>	<b>1,934</b>	<b>4,865</b>	<b>6,799</b>
<b>Provisions</b>			
Provisions - current	1,803	1,264	3,067
Provisions - non-current	131	3,601	3,732
<b>Total Provisions</b>	<b>1,934</b>	<b>4,865</b>	<b>6,799</b>

# Alpine Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 5. Investing in and financing our operations (continued)

	2025 \$ '000	2024 \$ '000
<b>(a) Employee provisions</b>		
<b>Current provisions expected to be wholly settled within 12 months</b>		
Annual leave	664	646
Long service leave	129	726
Other accrued and parental leave	179	159
	972	1,531
<b>Current provisions expected to be wholly settled after 12 months</b>		
Annual leave	231	171
Long service leave	776	101
	1,007	272
<b>Total current employee provisions</b>	1,979	1,803
<b>Non-Current</b>		
Long service leave	209	131
<b>Total Non-Current Employee Provisions</b>	209	131
Aggregate Carrying Amount of Employee Provisions:		
Current	1,979	1,803
Non-current	209	131
<b>Total Aggregate Carrying Amount of Employee Provisions</b>	2,188	1,934

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

#### *Annual leave*

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

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

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

#### *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.

#### *Paid parental leave and other accrued leave*

A liability for paid parental leave, time in lieu and rostered day off is recognised in the provision for employee benefits under the Alpine Shire Enterprise Agreement 2023. The liability is measured at the nominal value as it expected to be settled within 12 months.

#### Key assumptions:

Weighted average increase in employee costs	4.25%	4.45%
Weighted average discount rates	4.20%	4.35%
Weighted average settlement period in years	2	2

# Alpine Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 5. Investing in and financing our operations (continued)

	2025	2024
	\$ '000	\$ '000
<b>(b) Landfill restoration</b>		
<b>Current</b>		
Current	2,563	1,264
<b>Total current</b>	<b>2,563</b>	<b>1,264</b>
<b>Non-current</b>		
Non-current	3,286	3,601
<b>Total non-current</b>	<b>3,286</b>	<b>3,601</b>
<b>Total</b>	<b>5,849</b>	<b>4,865</b>

Council is obligated to restore former landfill sites at Myrtleford and Porepunkah to a particular standard.

The provision for landfill restoration has been calculated based on the present value of the expected cost of works to be undertaken, which has been estimated based on current understanding of work required to reinstate the sites to this standard.

Accordingly, the estimation of the provision required is dependent on the accuracy of the forecast timing of the work, work required and related costs

Key assumptions:

Weighted average increase in restoration costs	3.00%	3.12%
Weighted average discount rates	4.20%	4.35%
Weighted average settlement period in years	2	3

### 5.5 Financing arrangements

The Council has the following funding arrangements in place as at 30 June 2025.

Bank overdraft	250	250
Credit card	50	50
<b>Total Facilities</b>	<b>300</b>	<b>300</b>
Used facilities	24	29
<b>Used facilities</b>	<b>24</b>	<b>29</b>
<b>Unused facilities</b>	<b>276</b>	<b>271</b>

Notes to the Financial Statements

for the year ended 30 June 2025

Note 5. Investing in and financing our operations (continued)

5.6 Commitments

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

(a) Commitments for expenditure

	Not later than 1 year \$ '000	Later than 1 year and not later than 2 years \$ '000	Later than 2 years and not later than 5 years \$ '000	Later than 5 years \$ '000	Total \$ '000
<b>2025</b>					
<b>Operating</b>					
Waste management	3,668	3,775	9,852	–	17,295
Electricity	412	412	1,029	–	1,853
Cleaning	938	995	2,820	–	4,753
Other	904	98	85	–	1,087
<b>Total</b>	<b>5,922</b>	<b>5,280</b>	<b>13,786</b>	<b>–</b>	<b>24,988</b>
<b>Capital</b>					
Buildings	744	–	–	–	744
Roads	91	–	–	–	91
Other	2,655	–	–	–	2,655
<b>Total</b>	<b>3,490</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>3,490</b>
<b>2024</b>					
<b>Operating</b>					
Waste management	3,668	3,775	9,750	–	17,193
Electricity	412	412	1,235	823	2,882
Cleaning	917	911	2,733	–	4,561
Other	777	711	85	–	1,573
<b>Total</b>	<b>5,774</b>	<b>5,809</b>	<b>13,803</b>	<b>823</b>	<b>26,209</b>
<b>Capital</b>					
Buildings	1,222	–	–	–	1,222
Roads	138	–	–	–	138
Other	2,988	–	–	–	2,988
<b>Total</b>	<b>4,348</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>4,348</b>

# Alpine Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 5. Investing in and financing our operations (continued)

	2025	2024
	\$ '000	\$ '000

#### (b) Operating lease receivables

##### *Operating lease receivables*

The Council has entered into commercial property leases on some properties, consisting of caravan parks, a community centre and a cafe. These properties held under operating leases have remaining non-cancellable lease terms between 1 and 15 years. All leases include a CPI based revision of the rental charge annually.

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

Not later than one year	491	497
Later than one year and not later than five years	1,910	1,930
Later than five years	2,627	3,080
	<u>5,028</u>	<u>5,507</u>

# Alpine Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 6. Assets we manage

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

<b>Summary of property, infrastructure, plant and equipment</b>	<b>Carrying amount 30 June 2024 \$ '000</b>	<b>Additions \$ '000</b>	<b>Contributions \$ '000</b>	<b>Revaluation \$ '000</b>	<b>Disposal \$ '000</b>	<b>Depreciation \$ '000</b>	<b>Write-off \$ '000</b>	<b>Transfers \$ '000</b>	<b>Carrying amount 30 June 2025 \$ '000</b>
Property	150,496	4,730	–	477	–	(1,561)	–	1,091	155,233
Plant and equipment	4,144	1,035	–	30	(4)	(836)	–	25	4,394
Infrastructure	184,582	9,417	57	17,966	(308)	(4,896)	–	2,633	209,451
Work in progress	6,250	1,573	–	–	–	–	(2,231)	(3,738)	1,854
<b>Total</b>	<b>345,472</b>	<b>16,755</b>	<b>57</b>	<b>18,473</b>	<b>(312)</b>	<b>(7,293)</b>	<b>(2,231)</b>	<b>11</b>	<b>370,932</b>

<b>Summary of Work in Progress</b>	<b>Opening WIP \$ '000</b>	<b>Additions \$ '000</b>	<b>Write-off \$ '000</b>	<b>Transfers \$ '000</b>	<b>Closing WIP \$ '000</b>
Property	2,471	51	(2,000)	450	972
Plant and equipment	137	853	(137)	–	853
Infrastructure	3,642	669	(94)	(4,188)	29
<b>Total</b>	<b>6,250</b>	<b>1,573</b>	<b>(2,231)</b>	<b>(3,738)</b>	<b>1,854</b>

# Alpine Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 6. Assets we manage (continued)

	Land \$ '000	Land under roads \$ '000	Total land \$ '000	Buildings \$ '000	Total buildings \$ '000	Work in progress \$ '000	Total property \$ '000
<b>Property</b>							
At fair value 1 July 2024	67,418	32,435	99,853	74,665	74,665	2,471	176,989
Accumulated depreciation at 1 July 2024	–	–	–	(24,022)	(24,022)	–	(24,022)
	<b>67,418</b>	<b>32,435</b>	<b>99,853</b>	<b>50,643</b>	<b>50,643</b>	<b>2,471</b>	<b>152,967</b>
<b>Movements in fair value</b>							
Additions	542	–	542	4,188	4,188	51	4,781
Revaluation	–	47	47	430	430	–	477
Disposal	–	–	–	–	–	–	–
Write-off	–	–	–	–	–	(2,000)	(2,000)
Transfers	39	–	39	1,052	1,052	450	1,541
	<b>581</b>	<b>47</b>	<b>628</b>	<b>5,670</b>	<b>5,670</b>	<b>(1,499)</b>	<b>4,799</b>
<b>Movements in accumulated depreciation</b>							
Depreciation and amortisation	–	–	–	(1,561)	(1,561)	–	(1,561)
Accumulated depreciation on revaluation	–	–	–	–	–	–	–
	<b>–</b>	<b>–</b>	<b>–</b>	<b>(1,561)</b>	<b>(1,561)</b>	<b>–</b>	<b>(1,561)</b>
At fair value 30 June 2025	67,999	32,482	100,481	80,334	80,334	972	181,787
Accumulated depreciation at 30 June 2025	–	–	–	(25,582)	(25,582)	–	(25,582)
<b>Carrying amount</b>	<b>67,999</b>	<b>32,482</b>	<b>100,481</b>	<b>54,752</b>	<b>54,752</b>	<b>972</b>	<b>156,205</b>



# Alpine Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 6. Assets we manage (continued)

	Plant machinery and equipment \$ '000	Fixtures fittings and furniture \$ '000	Computers and telecomms \$ '000	Library books \$ '000	Total \$ '000	Work in progress \$ '000	Total plant and equipment \$ '000
<b>Plant and Equipment</b>							
At fair value 1 July 2024	7,409	514	1,137	1,089	10,149	137	10,286
Accumulated depreciation at 1 July 2024	(4,103)	(371)	(729)	(802)	(6,005)	–	(6,005)
	<b>3,306</b>	<b>143</b>	<b>408</b>	<b>287</b>	<b>4,144</b>	<b>137</b>	<b>4,281</b>
<b>Movements in fair value</b>							
Additions	841	102	13	79	1,035	853	1,888
Revaluation	–	–	–	–	–	–	–
Disposal	(89)	–	(324)	(293)	(706)	–	(706)
Write-off	–	–	–	–	–	(137)	(137)
Transfers	25	–	–	–	25	–	25
	<b>777</b>	<b>102</b>	<b>(311)</b>	<b>(214)</b>	<b>354</b>	<b>716</b>	<b>1,070</b>
<b>Movements in accumulated depreciation</b>							
Depreciation and amortisation	(500)	(31)	(205)	(100)	(836)	–	(836)
Accumulated depreciation of disposals	85	–	324	293	702	–	702
Accumulated depreciation on revaluation	–	–	–	30	30	–	30
	<b>(415)</b>	<b>(31)</b>	<b>119</b>	<b>223</b>	<b>(104)</b>	<b>–</b>	<b>(104)</b>
At fair value 30 June 2025	8,186	616	827	875	10,504	853	11,357
Accumulated depreciation at 30 June 2025	(4,518)	(402)	(611)	(579)	(6,110)	–	(6,110)
<b>Carrying amount</b>	<b>3,668</b>	<b>214</b>	<b>216</b>	<b>296</b>	<b>4,394</b>	<b>853</b>	<b>5,247</b>

# Alpine Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 6. Assets we manage (continued)

	Roads \$ '000	Bridges \$ '000	Footpaths and cycleways \$ '000	Drainage \$ '000	Recrea- tional, leisure and community \$ '000	Waste \$ '000	Parks open spaces and streets- capes \$ '000	Total \$ '000	Work in progress \$ '000	Total infra- structure \$ '000
<b>Infrastructure</b>										
At fair value 1 July 2024	161,897	63,957	17,172	37,266	6,934	2,175	3,518	292,919	3,642	296,561
Accumulated depreciation at 1 July 2024	(64,455)	(17,173)	(7,906)	(14,192)	(2,349)	(521)	(1,741)	(108,337)	–	(108,337)
	<b>97,442</b>	<b>46,784</b>	<b>9,266</b>	<b>23,074</b>	<b>4,585</b>	<b>1,654</b>	<b>1,777</b>	<b>184,582</b>	<b>3,642</b>	<b>188,224</b>
<b>Movements in fair value</b>										
Additions	1,339	568	2,475	315	324	67	4,329	9,417	669	10,086
Contributions	–	–	22	35	–	–	–	57	–	57
Revaluation	(1,118)	9,601	(1,003)	3,385	8,242	57	70	19,234	–	19,234
Disposal	–	–	–	–	–	(362)	(50)	(412)	–	(412)
Write-off	–	–	–	–	–	–	–	–	(94)	(94)
Transfers	1,534	–	–	–	1,165	(66)	–	2,633	(4,188)	(1,555)
	<b>1,755</b>	<b>10,169</b>	<b>1,494</b>	<b>3,735</b>	<b>9,731</b>	<b>(304)</b>	<b>4,349</b>	<b>30,929</b>	<b>(3,613)</b>	<b>27,316</b>
<b>Movements in accumulated depreciation</b>										
Depreciation and amortisation	(2,645)	(924)	(304)	(410)	(266)	(78)	(269)	(4,896)	–	(4,896)
Accumulated depreciation of disposals	–	–	–	–	–	85	19	104	–	104
Accumulated depreciation on revaluation	(84)	–	–	–	(1,060)	–	(124)	(1,268)	–	(1,268)
	<b>(2,729)</b>	<b>(924)</b>	<b>(304)</b>	<b>(410)</b>	<b>(1,326)</b>	<b>7</b>	<b>(374)</b>	<b>(6,060)</b>	<b>–</b>	<b>(6,060)</b>
At fair value 30 June 2025	163,651	74,126	18,666	41,001	16,664	1,870	7,867	323,845	29	323,874
Accumulated depreciation at 30 June 2025	(67,183)	(18,097)	(8,210)	(14,602)	(3,674)	(513)	(2,115)	(114,394)	–	(114,394)
	<b>96,468</b>	<b>56,029</b>	<b>10,456</b>	<b>26,399</b>	<b>12,990</b>	<b>1,357</b>	<b>5,752</b>	<b>209,451</b>	<b>29</b>	<b>209,480</b>

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 6. Assets we manage (continued)

#### 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 years	Threshold Limit \$ '000
<b>Asset recognition thresholds and depreciation periods</b>		
Land	-	-
Land under roads	-	5
Buildings	15 to 100 years	5
Roads	20 to 80 years	5
Bridges	70 years	5
Drainage	50 to 100 years	5
Footpaths and cycleways	22 to 60 years	5
Recreational, leisure and community facilities	15 to 50 years	5
Parks, open space and streetscapes	20 to 50 years	5
Waste management	12 to 20 years	-
Plant, machinery and equipment	3 to 20 years	2
Fixtures, fittings and furniture	5 to 20 years	2
Computers and telecomms	3 to 10 years	2

#### Land under roads

Council recognises land under roads it controls at fair value.

#### Depreciation

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.

Road earthworks are not depreciated on the basis that they are assessed as not having a limited useful life.

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 land under roads

Valuation of land was undertaken by a qualified independent valuation firm, LG Valuations in May 2024. The valuation of land is at fair value, being market value based on highest and best use permitted by relevant land planning provisions. 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.

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 6. Assets we manage (continued)

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 and land under roads will have a significant impact on the fair value of these assets.

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

#### Valuation of buildings

Valuation of buildings was undertaken by a qualified independent valuation firm, LG Valuations in May 2024. The valuation is at fair value based on depreciated replacement costs.

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

	Level 1	Level 2	Level 3	Date of valuation	Type of Valuation
Specialised Land	–	–	32,418	Jun/24	Independent
Non-specialised Land	–	–	35,581	Jun/24	Independent
Land under roads	–	–	32,482	Jun/24	Independent
Specialised buildings	–	–	50,978	Jun/24	Independent
Non-specialised buildings	–	–	3,774	Jun/24	Independent
<b>Total</b>	–	–	<b>155,233</b>		

#### Valuation of infrastructure

Valuation of Council's roads, footpaths and drainage assets was performed in 2022/23 by an asset management consultant Robert Uebergang, Bachelor of Engineering (Civil). The valuation was at fair value based on depreciated replacement costs using industry standards (Rawlinson's Construction Cost Guide). The date of the current valuation is detailed in the following table.

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

A valuation of bridges was undertaken in 2024/25 by Council staff based on depreciated replacement cost and supported by condition assessments provided by Tasman Associates Pty Ltd.

A formal valuation of playgrounds and sporting infrastructure was undertaken in 2024/25 by Robert Uebergang, Bachelor of Engineering (Civil).

	Level 1	Level 2	Level 3	Date of valuation	Type of Valuation
Roads	–	–	96,468	Jun/23	Independent
Bridges	–	–	56,029	Jun/25	Indexation
Footpaths and cycleways	–	–	10,456	Jun/23	Independent
Drainage	–	–	26,399	Jun/23	Independent
Waste management	–	–	12,990	Jun/22	Independent
Recreational, leisure & community facilities	–	–	1,357	Jun/25	Independent
Parks, open space & streetscapes	–	–	5,752	Jun/25	Independent
<b>Total</b>	–	–	<b>209,451</b>		

# Alpine Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 6. Assets we manage (continued)

	2025 \$ '000	2024 \$ '000
<b>Reconciliation of specialised land</b>		
Land under roads	32,482	32,435
Parks and reserves	4,107	4,107
Facilities	20,421	20,421
Office/depots	9,011	8,829
<b>Total specialised land</b>	<b>66,021</b>	<b>65,792</b>

### 6.2 Investment property

	2025 \$ '000	2024 \$ '000
Balance at beginning of financial year	10,000	5,450
Fair value increment	–	(672)
Other	–	5,222
<b>Balance at end of financial year</b>	<b>10,000</b>	<b>10,000</b>

Investment property is held to generate long-term rental yields. Investment property is measured initially at cost, including transaction costs. Costs incurred subsequent to initial acquisition are capitalised when it is probable that future economic benefit in excess of the originally assessed performance of the asset will flow to the Council. Subsequent to initial recognition at cost, investment property is carried at fair value, determined annually by independent valuers. Changes to fair value are recorded in the comprehensive income statement in the period that they arise.

#### Valuation of investment property

Valuation of investment property has been determined in accordance with an independent valuation by a qualified independent valuer LG Valuation Services Pty Ltd (API Registration no. 62901) who has recent experience in the location and category of the property being valued. The valuation is at fair value, based on the current market value for the property as at 31 May 2024.

# Alpine Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 7. People and relationships

#### 7.1 Council and key management remuneration

##### (a) Related Parties

###### Parent entity

Council is the parent entity.

##### (b) Key Management Personnel

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

Details of KMP at any time during the year are:

###### Councillors

John Forsyth - Mayor - 1 July 2024 - 26 Oct 2024  
Simon Kelley - Deputy Mayor 1 July 2024 - 26 Oct 2024  
Tony Keeble - Councillor 1 July 2024 - 26 Oct 2024  
Ron Janas - Councillor 1 July 2024 - 26 Oct 2024  
Kelli Prime - Councillor 1 July 2024 - 26 Oct 2024  
Katarina Hughes - Councillor 1 July 2024 - 26 Oct 2024  
Sarah Nicholas - Councillor 1 July 2024 - 26 Oct 2024, Councillor 14 Nov 2024 - 25 Nov 2024, Mayor 26 Nov 2024 to 30 Jun 2025  
Peter Smith - Councillor 14 Nov 2024 - 25 Nov 2024, Deputy Mayor 26 Nov 2024 to 30 Jun 2025  
John Andersen - Councillor 14 Nov 2024 - 30 Jun 2025  
Gareth Graham - Councillor 14 Nov 2024 - 30 Jun 2025  
Noah Tanzen - Councillor 14 Nov 2024 - 30 Jun 2025  
Dave Byrne - Councillor 14 Nov 2024 - 30 Jun 2025  
Jean-Pierre Ronco - Councillor 14 Nov 2024 - 30 Jun 2025

###### Chief Executive Officer and other key management personnel

Will Jeremy - Chief Executive Officer (1 July 2024 - 30 June 2025)  
Nathalie Cooke - Acting Chief Executive Officer (23 Sep 2024 - 4 Oct 2024) and (7 April 2025 to 11 April 2025)  
Helen Havercroft - Director Customer and Community (1 July 2024 - 12 July 2024)  
Nathalie Cooke - Acting Director Customer and Community (8 Jul 2024 to 13 Oct 2024)  
Nathalie Cooke - Director Corporate and Community (14 Oct 2024 - 30 June 2025)  
Alan Rees - Director Assets (1 July 2024 - 30 June 2025)

	2025 No.	2024 No.
<b>Total Number of Councillors</b>	13	7
<b>Total of Chief Executive Officer and other Key Management Personnel</b>	4	4
<b>Total Number of Key Management Personnel</b>	17	11

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 7. People and relationships (continued)

#### (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.

	2025 \$ '000	2024 \$ '000
Total remuneration of key management personnel was as follows:		
Short-term employee benefits	946	908
Other long-term employee benefits	15	14
Post-employment benefits	69	65
Termination benefits	2	–
<b>Total</b>	<b>1,032</b>	<b>987</b>

	2025 No.	2024 No.
The numbers of key management personnel whose total remuneration from Council and any related entities, fall within the following bands:		
\$1 - \$9,999	3	–
\$10,000 - \$19,999	7	1
\$20,000 - \$29,999	3	2
\$30,000 - \$39,999	–	3
\$40,000 - \$49,999	–	1
\$60,000 - \$69,999	1	–
\$90,000 - \$99,999	–	1
\$200,000 - \$209,999	–	2
\$210,000 - \$219,999	1	–
\$230,000 - \$239,999	1	–
\$260,000 - \$269,999	–	1
\$300,000 - \$309,999	1	–
	<b>17</b>	<b>11</b>

Notes to the Financial Statements

for the year ended 30 June 2025

Note 7. People and relationships (continued)

**(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.

	2025 \$ '000	2024 \$ '000
Total remuneration of other senior staff was as follows:		
Short-term employee benefits	980	–
Other long-term employee benefits	22	–
Post-employment benefits	100	–
Termination benefits	–	–
<b>Total</b>	1,102	–

	2025 No.	2024 No.
The number of other senior staff are shown below in their relevant income bands:		
Income Range:		
\$170,000 - \$179,999	3	–
\$180,000 - \$189,999	2	–
\$200,000 - \$209,999	1	–
	6	–

	2025 \$ '000	2024 \$ '000
Total remuneration for the reporting year for other senior staff included above, amounted to:	1,102	–



# Alpine Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 7. People and relationships (continued)

	2025	2024
	\$ '000	\$ '000

#### 7.2 Related party disclosure

##### (a) Transactions with related parties

During the period Council entered into the following transactions with related parties:

###### *Department of Energy, Environment and Climate Action*

A Councillor is employed by the Department of Energy, Environment and Climate Action (DEECA). DEECA is a Victorian State Department which oversees items such as licenses for waste transfer stations, regional water quality monitoring, and animal registrations.

###### *Rural City of Wangaratta*

A Director provides consultancy services to the Rural City of Wangaratta. The Rural City of Wangaratta provides support in waste disposal.

###### *Tourism North East*

The CEO is a member of the Tourism North East board of directors. Tourism North East provides marketing and advertising services for Council.

Paid to Related Parties	339	286
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Council employed partners of Key Management Personnel. This is a normal Council employee/contractor relationship	–	1
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##### (b) Outstanding balances with related parties

The outstanding balances owing with related parties is to Tourism North East	23	–
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##### (c) Loans to/from related parties

There were no loans either to or from related parties.

### Note 8. Managing uncertainties

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#### 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.

##### **(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.

##### **Landfill**

Council is responsible for three small landfill sites that have been closed for more than twenty years at Myrtleford, Mount Beauty and Harrietville. These sites are being monitored by Council and it may be required to perform rehabilitation works in the future.

##### **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.

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 8. Managing uncertainties (continued)

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#### 8.2 Change in accounting standards

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2025 reporting period. Council assesses the impact of these new standards. As at 30 June 2025 there were no new accounting standards or interpretations issued by the AASB which are applicable for the year ending 30 June 2025 that are expected to impact Council.

In September 2024 the Australian Accounting Standards Board (AASB) issued two Australian Sustainability Reporting Standards (ASRS). This followed Commonwealth legislation establishing Australia's sustainability reporting framework. Relevant entities will be required to undertake mandatory reporting of climate-related disclosures in future financial years. Public sector application issues remain under consideration and Council will continue to monitor developments and potential implications for future financial years.

#### 8.3 Financial instruments

##### (a) Objectives and policies

The Council's principal financial instruments comprise cash assets, term deposits, receivables (excluding statutory receivables), payables (excluding statutory payables) and bank borrowings. Details of the material accounting policy information and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset, financial liability and equity instrument is disclosed in the notes of the financial statements. Risk management is 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.

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 8. Managing uncertainties (continued)

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#### (b) Market risk

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

#### *Interest rate risk*

Interest rate risk refers to the risk that the value of a financial instrument or cash flows associated with the instrument will fluctuate due to changes in market interest rates. Council's interest rate liability risk arises primarily from long term loans and borrowings at fixed rates which exposes Council to fair value interest rate risk / Council does not hold any interest bearing financial instruments that are measured at fair value, and therefore has no exposure 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 has 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 has a policy for establishing credit limits for the entities Council deals with;
- Council may require collateral where appropriate; and
- Council only invests 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.

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.

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 8. Managing uncertainties (continued)

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#### (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:

- has a liquidity policy which targets a minimum and average level of cash and cash equivalents to be maintained;
- has readily accessible standby facilities and other funding arrangements in place;
- has a liquidity portfolio structure that requires surplus funds to be invested within various bands of liquid instruments;
- monitors budget to actual performance on a regular basis; and
- sets 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.

All financial liabilities are expected to be settled within normal terms of trade.

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 0.75% and -1.00% in market interest rates (AUD) from year end rates of 4.20%.

These movements will not have a material impact on the valuation of Council's financial assets and liabilities, nor will they have a material impact on the results of Council's operations.

## 8.4 Fair value measurement

### *Fair Value Hierarchy*

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

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

Council has considered the amendments to AASB 13 Fair Value Measurement that apply for the 2024-25 financial year as a result of AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities. For assets, where the Council adopts a current replacement cost approach to determine fair value, the Council now considers the inclusion of site preparation costs, disruption costs and costs to restore another entity's assets in the underlying valuation.

The AASB 13 amendments apply prospectively, comparative figures have not been restated.

The AASB 13 amendments have not resulted in any material impacts to Council's financial statements.

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:

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 8. Managing uncertainties (continued)

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. (For plant and equipment carrying amount is considered to approximate fair value given short useful lives). 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 4 years. The valuation is performed either by experienced Council officers or independent experts. The following table sets out the frequency of revaluations by asset class.

<b>Asset Class</b>	<b>Revaluation frequency</b>
Land	3-4 years
Buildings	3-4 years
Roads	3-4 years
Bridges	3-4 years
Footpaths and cycleways	3-4 years
Drainage	3-4 years
Recreational, leisure and community facilities	3-4 years
Waste management	3-4 years
Parks, open space and streetscapes	3-4 years
Other infrastructure	3-4 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.

# Alpine Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 8. Managing uncertainties

#### 8.5 Events occurring after balance date

No matters have occurred after balance date that require disclosure in the financial report.

# Alpine Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 9. Other matters

	Balance at beginning of reporting period \$ '000	Increase (decrease) \$ '000	Balance at end of reporting period \$ '000
<b>9.1 Reserves</b>			
<b>(a) Asset revaluation reserves</b>			
<b>2025</b>			
<b>Property</b>			
Land	50,685	–	50,685
Land under roads	4,882	47	4,929
Buildings	34,526	–	34,526
Buildings - non specialised	–	430	430
	<b>90,093</b>	<b>477</b>	<b>90,570</b>
<b>Plant and equipment</b>			
Books	94	30	124
	<b>94</b>	<b>30</b>	<b>124</b>
<b>Infrastructure</b>			
Roads	38,438	(1,202)	37,236
Bridges	41,440	9,601	51,041
Footpaths and cycleways	1,764	(1,003)	761
Drainage	8,007	3,385	11,392
Recreational, leisure and community facilities	1,407	7,182	8,589
Waste	7,983	57	8,040
Parks, open space and streetscapes	1,152	(54)	1,098
	<b>100,191</b>	<b>17,966</b>	<b>118,157</b>
<b>Total asset revaluation reserves</b>	<b>190,378</b>	<b>18,473</b>	<b>208,851</b>



# Alpine Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 9. Other matters (continued)

	Balance at beginning of reporting period \$ '000	Increase (decrease) \$ '000	Balance at end of reporting period \$ '000
<b>2024</b>			
<b>Property</b>			
Land	26,856	23,829	50,685
Land under roads	–	4,882	4,882
Buildings	20,998	13,528	34,526
	<b>47,854</b>	<b>42,239</b>	<b>90,093</b>
<b>Plant and equipment</b>			
Books	94	–	94
	<b>94</b>	<b>–</b>	<b>94</b>
<b>Infrastructure</b>			
Roads	38,438	–	38,438
Bridges	32,908	8,532	41,440
Footpaths and cycleways	1,764	–	1,764
Drainage	8,007	–	8,007
Recreational, leisure and community facilities	1,407	–	1,407
Waste	7,983	–	7,983
Parks, open space and streetscapes	1,085	67	1,152
	<b>91,592</b>	<b>8,599</b>	<b>100,191</b>
<b>Total asset revaluation reserves</b>	<b>139,540</b>	<b>50,838</b>	<b>190,378</b>

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

	Balance at beginning of reporting period \$ '000	Transfer from Accumulated Surplus \$ '000	Transfer to Accumulated Surplus \$ '000	Balance at end of reporting period \$ '000
<b>(b) Other reserves</b>				
<b>2025</b>				
Dinner Plain	1,340	–	(372)	968
Waste	4,009	–	(222)	3,787
Subdivision recreation	694	–	(71)	623
<b>Total Other reserves</b>	<b>6,043</b>	<b>–</b>	<b>(665)</b>	<b>5,378</b>
<b>2024</b>				
Dinner Plain	845	–	495	1,340
Waste	4,853	(844)	–	4,009
Subdivision recreation	374	–	320	694
<b>Total restricted reserves</b>	<b>6,072</b>	<b>(844)</b>	<b>815</b>	<b>6,043</b>
<b>Total Other reserves</b>	<b>6,072</b>	<b>(844)</b>	<b>815</b>	<b>6,043</b>

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 9. Other matters (continued)

The **Dinner Plain reserve** is maintained to ensure all rates raised from Dinner Plain properties are quarantined and invested back into Dinner Plain. During 2024/25 Council approved ceasing the operation of the Dinner Plain reserve from 30 June 2024. Any remaining balance will be utilised in accordance with the establishment of the Dinner Plain reserve until all remaining funds are expended.

The **waste reserve** is maintained to fund landfill rehabilitation works. Where budgeted rehabilitation projects are not carried out in the financial year, funds are allocated to the reserve to fund future rehabilitation work.

The **subdivision recreation reserve** is maintained to account for contributions received under the *Subdivision Act 1988*. This reserve funds future recreational projects which meet the definition in the Act.

	2025 \$ '000	2024 \$ '000
<b>9.2 Reconciliation of cash flows from operating activities to surplus/(deficit)</b>		
Surplus/(deficit) for the year	7,823	6,387
<b>Non-cash adjustments:</b>		
Depreciation/amortisation	7,293	5,341
Profit/(loss) on disposal of property, infrastructure, plant and equipment	2,897	222
Fair value adjustments for investment property	–	672
Contributions - Non-monetary assets	(57)	(3,123)
Adjustment landfill rehabilitation expense	–	161
Additions for Intangibles	–	(142)
<b>Change in assets and liabilities:</b>		
(Increase)/decrease in trade and other receivables	(1,853)	(156)
(Increase)/decrease in inventories	(12)	(7)
(Increase)/decrease in prepayments	–	688
Increase/(decrease) in contract assets	(1,332)	(297)
Increase/(decrease) in other assets	58	(56)
Increase/(decrease) in trade and other payables	792	(1,618)
Increase/(decrease) in provisions	1,238	(1,047)
(Decrease)/increase in trust funds and other deposits	396	279
(Decrease)/increase in contract and other liabilities	(8,295)	(3,426)
<b>Net cash provided by/(used in) operating activities</b>	<b>8,948</b>	<b>3,878</b>

### 9.3 Superannuation

Council makes a large portion of its employer superannuation contributions in respect of its employees to the Local Authorities Superannuation Fund (the Fund). This Fund has two categories of membership, accumulation and defined benefit, each of which is funded differently. Obligations for contributions to the Fund are recognised as an expense in the Comprehensive Income Statement when they are made or due.

#### Accumulation

The Fund's accumulation category, Vision MySuper/Vision Super Saver, receives both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2025, this was 11.5% as required under Superannuation Guarantee (SG) legislation (2024: 11.0%)).

#### Defined Benefit

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.

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 9. Other matters (continued)

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 Alpine Shire 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. As at 30 June 2024, an interim actuarial investigation was held as the Fund provides lifetime pensions in the Defined Benefit category. The vested benefit index (VBI) of the Defined Benefit category as at 30 June 2024 (of which Council is a contributing employer) was 105.4%. The financial assumptions used to calculate the VBI were:

Net investment returns 5.6% pa

Salary information 3.5% pa

Price inflation (CPI) 2.7% pa

As at 30 June 2025, an interim actuarial investigation is underway as the Fund provides lifetime pensions in the Defined Benefit category. It is expected to be completed by 31 October 2025. The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2024 actuarial investigation determined the Defined Benefit category was in a satisfactory financial position and that no change was necessary to the Defined Benefit category's funding arrangements from prior years

#### Employer contributions

##### (a) Regular contributions

On the basis of the results of the 2024 interim 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 2025, this rate was 11.5% of members' salaries (11.0% in 2023/24). This rate is expected to increase in line with any increases in the SG contribution rate and was reviewed as part of the 30 June 2023 triennial valuation.

In addition, Council reimburses the Fund to cover the excess of the benefits paid as a consequence of retrenchment above the funded resignation or retirement benefit.

##### (b) Funding calls

If the Defined Benefit category is in an unsatisfactory financial position at an actuarial investigation or the Defined Benefit category's VBI is below its shortfall limit at any time other than the date of the actuarial investigation, the Defined Benefit category has a shortfall for the purposes of SPS 160 and the Fund is required to put a plan in place so that the shortfall is fully funded within three years of the shortfall occurring. The Fund monitors its VBI on a quarterly basis and the Fund has set its shortfall limit at 98% from 26 July 2024 (previously 97%).

In the event that the Fund Actuary determines that there is a shortfall based on the above requirement, the Fund's participating employers (including Council) are required to make an employer contribution to cover the shortfall.

Using the agreed methodology, the shortfall amount is apportioned between the participating employers based on the pre-1 July 1993 and post-30 June 1993 service liabilities of the Fund's Defined Benefit category, together with the employer's payroll at 30 June 1993 and at the date the shortfall has been calculated.

Due to the nature of the contractual obligations between the participating employers and the Fund, and that the Fund includes lifetime pensioners and their reversionary beneficiaries, it is unlikely that the Fund will be wound up. If there is a surplus in the Fund, the surplus cannot be returned to the participating employers.

In the event that a participating employer is wound-up, the defined benefit obligations of that employer will be transferred to that employer's successor.

#### The 2024 interim actuarial investigation surplus amounts

An actuarial investigation is conducted annually for the Defined Benefit category of which Council is a contributing employer. Generally, a full actuarial investigation is conducted every three years and interim actuarial investigations are conducted for each intervening year. An interim investigation was conducted as at 30 June 2024 while a full investigation was conducted as at 30 June 2023.

The Fund's actuarial investigation identified the following for the Defined Benefit category of which Council is a contributing employer:

Notes to the Financial Statements

for the year ended 30 June 2025

Note 9. Other matters (continued)

	2024 (Interim) \$m	2023 (Triennial) \$m
- A VBI Surplus	108.4	85.7
- A total service liability surplus	141.4	123.6
- A discounted accrued benefits surplus	156.7	141.9

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 2024.

The total service liability surplus means that the current value of the assets in the Fund's Defined Benefit category plus expected future contributions exceeds the value of expected future benefits and expenses as at 30 June 2024.

The discounted accrued benefit surplus means that the current value of the assets in the Fund's Defined Benefit category exceeds the value of benefits payable in the future but accrued in respect of service to 30 June 2024.

**The 2025 interim actuarial investigation**

An interim actuarial investigation is being conducted for the Fund's position as at 30 June 2025 as the Fund provides lifetime pensions in the Defined Benefit category.

Vision Super has advised that the VBI at 30 June 2025 was 110.5%. Council was notified of the 30 June 2025 VBI during August 2025 (2024: August 2024). The financial assumptions used to calculate this VBI were:

- Net investment returns 5.7% pa
- Salary information 3.5% pa
- Price inflation (CPI) 2.6% pa

It is anticipated that this actuarial investigation will be completed by 31 October 2025.

**The 2023 triennial investigation**

The last triennial actuarial investigation conducted prior to 30 June 2023 was at 30 June 2020. This actuarial investigation was completed by 31 December 2020. The financial assumptions for the purposes of these investigations were:

	2023 Triennial investigation	2020 Triennial investigation
Net investment return	5.7% pa	5.6% pa
Salary inflation	3.50% pa	2.5% pa for two years and 2.75% pa thereafter
Price inflation	2.8% pa	2.0% pa

**Superannuation contributions**

Contributions by Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2025 are detailed below:

Scheme	Type of scheme	Rate	2025 \$ '000	2024 \$ '000
Vision Super	Defined benefit	11.5% (2024:11.0%)	13	15
Vision Super	Accumulation fund	11.5% (2024:11.0%)	407	389
Other funds	Accumulation fund	11.5% (2024:11.0%)	978	796

There were no contributions outstanding and no loans issued from or to the above schemes as at 30 June 2025.

# Alpine Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2025

### Note 9. Other matters (continued)

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The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2026 is \$9,715.30.

### Note 10. Changes in accounting policies

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There have been no changes to accounting policies in the 2024-25 year.

# Performance Statement

For the year ended 30 June 2025

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# Certification of the Performance Statement

For the year ended 30 June 2025

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*.

Signed by Nathalie  
Cooke, Principal  
Accounting Officer

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**Nathalie Cooke**  
**Principal Accounting Officer**

Date: 8 October 2025

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

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

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

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

Signed by Cr Peter  
Smith

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**Cr Peter Smith**

Date: 8 October 2025

Signed by Cr Dave Byrne

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**Cr Dave Byrne**

Date: 8 October 2025

Signed by Will Jeremy,  
Chief Executive Officer

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**William Jeremy**  
**Chief Executive Officer**

Date: 8 October 2025

# Independent Auditor's Report

## To the Councillors of Alpine Shire Council

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



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

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

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

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

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Signed by Travis Derricott



MELBOURNE  
9 October 2025

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

## Description of the municipality

For the year ended 30 June 2025

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The Alpine Shire is situated in north-east Victoria, approximately 300km from the Victorian state capital Melbourne, and 70km south of Albury-Wodonga. The area of the Alpine Shire is 4,790 square kilometres consisting of 92% public land.

The Shire extends from mountain ranges to the valley floor, where residents choose to live predominantly around the three main towns of Bright, Myrtleford and Mount Beauty. Other members of the populace live in the smaller towns, villages and surrounding farming communities that are spread throughout the Shire.

The region offers a diverse lifestyle with a mix of culture, history and experiences. The region is a well-known destination for tourists with festivals, markets, exhibitions, sporting and recreational activities held throughout the Alpine Shire; together with a range of cafes, restaurants and wineries.

The estimated resident population of the Shire is 13,199, a number which significantly increases with the seasonal influx of tourists. Population demographics in the 2021 Census show a lower population of 0-49 year olds, but a much higher population of persons aged 50 and over, as compared to the Victorian averages.

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## Service Performance Indicators

For the year ended 30 June 2025

Service / indicator / measure	Results			Target as per Budget	Result	Material Variations
	2021/22	2022/23	2023/24	2024/25	2024/25	
<b>Aquatic Facilities</b> <b>Utilisation</b> <i>Utilisation of aquatic facilities</i> [Number of visits to aquatic facilities / Population]	2.7	2.4	3.0	2.7	3.5	Utilisation of Council's three aquatic facilities increased again in 2024/25, continuing a trend from the previous year, and surpassing Council's target result. Visitation at outdoor pools during the seasonal opening period (November - March) increased slightly compared to the previous year, in part due to a hotter summer season and a streamlined marketing program. The greatest driver of change was a 30% increase in visitation at Bright Sports Centre compared to the previous year. This was driven by an increase in member visitation during January - June 2025, in response to new equipment in the gymnasium section of the Centre.
<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	0%	0%	0%	0%	0%	No animal management prosecutions were presented to court in 2024/25. This is consistent with Council's target for this measure.

## Service Performance Indicators (continued)

For the year ended 30 June 2025

Service/indicator /measure	Results			Target as per Budget	Result	Material Variations
	2021/22	2022/23	2023/24	2024/25	2024/25	
<b>Food Safety</b> <b>Health and safety</b> <i>Critical and major non-compliance outcome</i> [Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100	100.0 %	100.0 %	0.0 %	100.0 %	0.0 %	No critical or major non-compliance notifications were received. Council's Environmental Health department continues to focus on improved food safety awareness to promote compliance with the Food Safety Standards.

## Service Performance Indicators (continued)

For the year ended 30 June 2025

Service/indicator /measure	Results			Target as per Budget	Result	Material Variations
	2021/22	2022/23	2023/24	2024/25	2024/25	
<b>Governance</b> <b>Consultation and engagement</b> <i>Satisfaction with community consultation and engagement</i> [Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement ]	55	50	46	55	46	Satisfaction with community consultation and engagement remained constant compared to the previous year, however performance remains significantly lower than the Small Rural Council average and is lower than Council's target result. Work will continue in 2025/26 to improve community perceptions of Council's performance.
<b>Libraries</b> <b>Participation</b> <i>Library membership</i> [Number of registered library members / Population] x100	New in 2023/24	New in 2023/24	32.2 %	12.0 %	33.2 %	Library membership has increased, reflecting a similar increase in loans per head of population. This is well above the target set for this year, which was set before the 2023/24 results were available, and is higher than the average of other similar sized Councils in 2023/24.

## Service Performance Indicators (continued)

For the year ended 30 June 2025

Service/indicator /measure	Results			Target as per Budget	Result	Material Variations
	2021/22	2022/23	2023/24	2024/25	2024/25	
<b>Maternal and Child Health (MCH)</b>						
<b>Participation</b>						
<i>Participation in the MCH service</i> [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100	83.4 %	83.4 %	84.0 %	82.0 %	83.2 %	Participation in the Maternal and Child Health Service continues to show high demand for service.
<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 Aboriginal children enrolled in the MCH service] x100	64.7 %	82.6 %	89.5 %	82.0 %	95.7 %	Council has a small number of First Nations children enrolled in the Maternal and Child Health service, therefore a slight change in participation creates a greater change in overall results. The result is better than the target set for this measure, which was based on 2022/23 results.

## Service Performance Indicators (continued)

For the year ended 30 June 2025

Service/indicator /measure	Results			Target as per Budget	Result	Material Variations
	2021/22	2022/23	2023/24	2024/25	2024/25	
<b>Roads</b> <b>Condition</b> <i>Sealed local roads maintained to condition standards</i> [Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100	98.8%	99.4%	99.6%	98.0%	99.4%	The result for sealed local roads maintained to condition standards appears to have fallen slightly compared to the previous year, however the result reflects an increase in the total length of sealed local roads maintained by Council, and is above the target result. A new Road Management Plan was adopted in July 2025, which makes improvements to the intervention levels across Council's road network from 2025/26.

## Service Performance Indicators (continued)

For the year ended 30 June 2025

Service/indicator /measure	Results			Target as per Budget	Result	Material Variations
	2021/22	2022/23	2023/24	2024/25	2024/25	
<b>Statutory Planning</b> <b>Service standard</b> <i>Planning applications decided within required time</i> [(Number of regular planning application decisions made within 60 days) + (Number of VicSmart planning application decisions made within 10 days) / Number of planning application decisions made] x100	41.4 %	19.4 %	22.8 %	61.0%	27.4%	<p>The number of planning applications decided within required timeframes has increased slightly compared to the previous year, but remains below the target set for this measure. Almost half of all planning applications determined in 2024/25 were made in the period March - June 2025. In this time Council has rebuilt the Statutory Planning team after a period of resourcing challenges and implemented a suite of process improvements. The resolution of a number of legacy applications has impacted the results.</p> <p>Council continues to have issues with data uploaded to the State Government's PPARS website. As a result, LGPRF data has been generated manually from Council's records. Data integrity issues will be systematically addressed throughout 2025/26.</p>



## Service Performance Indicators (continued)

For the year ended 30 June 2025

Service/indicator /measure	Results			Target as per Budget	Result	Material Variations
	2021/22	2022/23	2023/24	2024/25	2024/25	
<b>Waste Management</b> <b>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] x100	40.0 %	39.8 %	73.4 %	51.0%	74.1 %	Council continues to see improvement in kerbside collection waste being diverted from landfill in 2024/25, being the second year of a Food Organics Garden Organics (FOGO) service in the municipality. The result is better than the target for this measure, which was set before the 2023/24 results were available. Council's participation in the soft plastics recycling trial has also contributed to the improvement in waste diverted from landfill.

## Financial Performance Indicators

For the year ended 30 June 2025

Dimension / indicator /	2021/22	2022/23	2023/24	Target as per Budget 2024/25	Result 2024/25	Forecasts				Material Variations
					2025/26	2026/27	2027/28	2028/29		
<b>Efficiency</b>										
<b>Expenditure level</b>										
<i>Expenses per property</i> [Total expenses / Number of property assessments]	\$3,451	\$3,818	\$3,794	\$4,211	\$4,901	\$4,037	\$4,200	\$4,279	\$4,359	Operating expenses increased by over 28% compared to the prior year. This was caused by increases across all expenditure categories - in particular, depreciation and net losses on disposal of assets.
<b>Revenue level</b>										
<i>Average rate per property</i> [General rates and Municipal charges / Number of property assessments]	\$1,787	\$1,852	\$1,886	\$1,820	\$1,945	\$2,014	\$2,065	\$2,112	\$2,159	

## Financial Performance Indicators (continued)

For the year ended 30 June 2025

Dimension / indicator /				Target as	Result	Forecasts				Material Variations
	2021/22	2022/23	2023/24	per Budget 2024/25	2024/25	2025/26	2026/27	2027/28	2028/29	
<b>Liquidity</b>										
<b>Working capital</b>										
<i>Current assets compared to current liabilities</i> [Current assets / Current liabilities] x100	235.0 %	220.2 %	269.2 %	255.4%	376.3%	338.6%	356.0%	313.6%	277.4%	Current liability associated with unearned grant revenue decreased by nearly \$8 million, while cash reserves decreased by a lower rate providing a higher liquidity result.
<b>Unrestricted cash</b>										
<i>Unrestricted cash compared to current liabilities</i> [Unrestricted cash / Current liabilities] x100	18.2 %	-44.8 %	-55.2 %	61.3%	135.8%	31.5%	49.7%	38.5%	20.1%	Council has moved towards holding a higher proportion of its investments in shorter period term deposits, maturing within 90 days and therefore classified as unrestricted cash, in order to secure higher returns in a changing interest rate environment. Council's liabilities have decreased significantly as capital projects have been completed and unearned grant revenue has decreased.

## Financial Performance Indicators (continued)

For the year ended 30 June 2025

Dimension / indicator /				Target as	Result	Forecasts				Material Variations
	2021/22	2022/23	2023/24	per Budget 2024/25	2024/25	2025/26	2026/27	2027/28	2028/29	
<b>Obligations</b>										
<b>Loans and borrowings</b>										
<i>Loans and borrowings</i> [Interest bearing loans and borrowings / Rate revenue] x100	0.0 %	0.0 %	0.0 %	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	Council continues to operate free from borrowings.
<i>Loans and borrowings</i> [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100	0.0 %	0.0 %	0.0 %	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	Council continues to operate free from borrowings.
<b>Indebtedness</b>										
<i>Non-current liabilities compared to own source revenue</i> [Non-current liabilities / Own source revenue] x100	11.1 %	16.1 %	15.8 %	27.6%	13.6%	15.1%	15.3%	13.5%	12.7%	Non-current employee liability is less than prior year compared to a slightly higher own source revenue figure, leading to a result below previous years.

## Financial Performance Indicators (continued)

For the year ended 30 June 2025

Dimension / indicator /	2021/22	2022/23	2023/24	Target as per Budget 2024/25	Result 2024/25	Forecasts				Material Variations
					2025/26	2026/27	2027/28	2028/29		
<b>Asset renewal and upgrade</b>										
<i>Asset renewal and upgrade compared to depreciation</i> [Asset renewal and asset upgrade expense / Asset depreciation] x100	216.9%	163.7%	156.1%	137.1%	143.2%	120.6%	136.7%	131.3%	124.6%	Asset renewal and upgrade compared to depreciation was lower than the previous year due to the calculated increase in depreciation being larger than the increase in asset renewal and upgrade spend. This measure remains greater than 100% and therefore within Council's expected range.

## Financial Performance Indicators (continued)

For the year ended 30 June 2025

Dimension / indicator /				Target as	Result	Forecasts				Material Variations
	2021/22	2022/23	2023/24	per Budget 2024/25	2024/25	2025/26	2026/27	2027/28	2028/29	
<b>Operating position</b>										
<b>Adjusted underlying result</b>										
<i>Adjusted underlying surplus (or deficit)</i> [Adjusted underlying surplus (deficit)/ Adjusted underlying revenue] x100	4.5 %	8.7 %	-10.7 %	-39.1%	-10.5%	-3.9%	-3.7%	-3.2%	-3.4%	The calculation to generate the target result in the 2024/25 Budget has been identified as incorrect. It should be noted that the correct calculation would set the target for 2024/25 at -13.6%. The improvement in the adjusted underlying position compared to the corrected target amount is due to 50% of the 2025/26 Financial Assistance Grant being received in 2024/25.

## Financial Performance Indicators (continued)

For the year ended 30 June 2025

Dimension / indicator /	2021/22	2022/23	2023/24	Target as per Budget 2024/25	Result 2024/25	Forecasts				Material Variations
					2025/26	2026/27	2027/28	2028/29		
<b>Stability</b>										
<b>Rates concentration</b>										
<i>Rates compared to adjusted underlying revenue</i>	60.2 %	54.6 %	70.1 %	67.5%	56.4%	66.4%	65.3%	65.2%	65.6%	Adjusted Underlying position - rates revenue has increased by the rate cap however the underlying position is better than budgeted. This was caused by the early payment of 50% of the 2025/26 Financial Assistance Grant in 2023/24.
[Rate revenue / Adjusted underlying revenue] x100										
<b>Rates effort</b>										
<i>Rates compared to property values</i>	0.37 %	0.34 %	0.28 %	0.5%	0.29%	0.30%	0.30%	0.30%	0.30%	
[Rate revenue / Capital improved value of rateable properties in the municipality ] x100										

## Sustainable Capacity Indicators

For the year ended 30 June 2025

Indicator / measure	Results				Material Variations
	2021/22	2022/23	2023/24	2024/25	
<b>Population</b>					
<i>Expenses per head of municipal population</i> [Total expenses / Municipal population]	\$2,377	\$2,621	\$2,606	\$3,362	Expenses have increased by 28% compared to the prior year - caused by increases in material and services costs, depreciation expenses and net loss on assets. The population has remained stable.
<i>Infrastructure per head of municipal population</i> [Value of infrastructure / Municipal population]	\$16,858	\$16,528	\$18,633	\$20,490	
<i>Population density per length of road</i> [Municipal population / Kilometres of local roads]	22.6	23.0	22.7	22.7	
<b>Own-source revenue</b>					
<i>Own-source revenue per head of municipal population</i> [Own-source revenue / Municipal population]	\$1,716	\$2,031	\$1,943	\$2,107	



## Sustainable Capacity Indicators (continued)

For the year ended 30 June 2025

Indicator / measure	Results				Material Variations
	2021/22	2022/23	2023/24	2024/25	
<p><b>Recurrent grants</b>  <i>Recurrent grants per head of municipal population</i>                      [Recurrent grants / Municipal population]</p>	\$534.01	\$539.96	\$138.22	\$787.03	Timing of receipt of Financial Assistance Grants affects the revenue recognised in 2023/24 and 2024/25. In 2024/25 the full year plus an early payment of 2025/26 was received. Recurrent grants received increased from \$1.8 million in 2023/24 to \$9.7 million in 2024/25.
<p><b>Disadvantage</b>  <i>Relative Socio-Economic Disadvantage</i>                      [Index of Relative Socio-Economic Disadvantage by decile]</p>	5	7	7	7	The Socio-Economic Indexes for Areas (SEIFA) relative socio-economic disadvantage index is released following each census, and is not updated annually. A higher score indicates a relative lack of disadvantage.

## Sustainable Capacity Indicators (continued)

Sustainable Capacity Indicators (continued)

Indicator / measure	Results				Material Variations
	2021/22	2022/23	2023/24	2024/25	
<p><b>Workforce turnover</b></p> <p><i>Percentage of staff turnover</i></p> <p>[Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100</p>	26.5 %	27.9 %	25.9 %	13.3 %	Council's permanent workforce turnover was below 15% for the first time since before COVID-19 impacted on the way people work. This reflects a stabilising of the workforce, including fewer vacant positions at the end of the year.

## Notes to the accounts

For the year ended 30 June 2025

### 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 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 2020* and *Local Government (Planning and Reporting) Regulations 2020*.

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

The Performance Statement presents the actual results for the current year and the previous three years, along with the current year's target, if mandated by the *Local Government (Planning and Reporting) Regulations 2020*. Additionally, for the prescribed financial performance indicators and measures, the performance statement includes the target budget for the current year and the results forecast for the period 2025/26 to 2028/29 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.

## Definitions

For the year ended 30 June 2025

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
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

## Definitions (continued)

For the year ended 30 June 2025

Key term	Definition
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

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