



OUR VISION & VALUES ONE TEAM DELIVERING WITH

PRIDE

Passion | Respect | Innovation | Dedication | Excellence

OUR MISSION TO BE EASY TO DO BUSINESS WITH

ATTACHMENTS

ENCLOSURES

Ordinary Council Meeting

1 November 2022

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Goulburn Mulwaree Resourcing Strategy

Workforce Management Plan
2022 - 2026

Asset Management Plan

Long Term Financial Plan

Adopted: TBA

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Acknowledgement of Country

“Goulburn Mulwaree Council acknowledges and pays our respects to the Aboriginal elders both past and present as well as emerging leaders and acknowledge the traditional custodians of the land on which we all live”.

Executive Summary

Goulburn Mulwaree Council has developed a Community Strategic Plan which identifies the community’s priorities and expectations for over the period to 2026 and outlines strategies to achieve them.

Through the Regional Community Strategic Plan, the following five strategic pillars were identified to guide Council in working to meet the needs of the community:

- ✓ **Our Community**
- ✓ **Our Economy**
- ✓ **Our Environment**
- ✓ **Our Infrastructure**
- ✓ **Our Civic Leadership**

In order to achieve these goals, adequate resources (human, financial and assets) will need to be provided by Council to ensure service delivery success. To achieve this, a Resourcing Strategy has been prepared.

The Resourcing Strategy is a key part of the Integrated Planning and Reporting framework for Council’s long-term planning. Council’s Resourcing Strategy includes the following integrated documents:

- ✓ Long Term Financial Plan
- ✓ Workforce Management Plan
- ✓ Asset Management Plan

Long Term Financial Plan

The Long Term Financial Plan sets out Council’s projected income and expenditure, balance sheet and cash flows for the coming 10 years, and outlines methods of monitoring financial performance.

Asset Management Plan

The Asset Management Plan is an ongoing process that covers all areas of Council’s corporate planning and management. The asset management continuous improvement process covers all aspects of service delivery.

Workforce Management Plan

The Workforce Management Strategy develops the framework, strategies and actions for ensuring that Council achieves the outcomes required from the current four year Delivery Program.



Mayor
Cr Peter Walker



Chief Executive Officer
Aaron Johansson

Your Councillors 2022 – 2026



Cr Peter Walker

Cr Peter Walker was first elected to Goulburn Mulwaree Council in September 2016. He was elected Mayor in January 2022.

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Cr Andy Wood

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Cr Carol James

Cr Carol James was first elected to Goulburn Mulwaree Council in September 2008 and has served continuously. Cr James served as Mayor from 2008 to 2010.

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Cr Andrew Banfield

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Cr Jason Shepherd

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Cr Bob Kirk

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The Integrated Framework

Integrated Planning & Reporting (IP&R) is mandatory for all NSW Councils under the Local Government Act 1993.

In accordance with the IP&R framework all NSW Councils need to prepare a Community Strategic Plan which defines the long-term aspirations and strategic directions for the community.

The Community Strategic Plan must ensure that it:

- addresses civic leadership, social, environmental and economic issues in an integrated manner, and
- is based on social justice principles of equity, access, participation and rights, and
- is adequately informed by relevant information relating to civic leadership, social, environmental and economic issues, and
- is developed having due regard to the State government’s State Plan and other relevant State and regional plans of the State government.

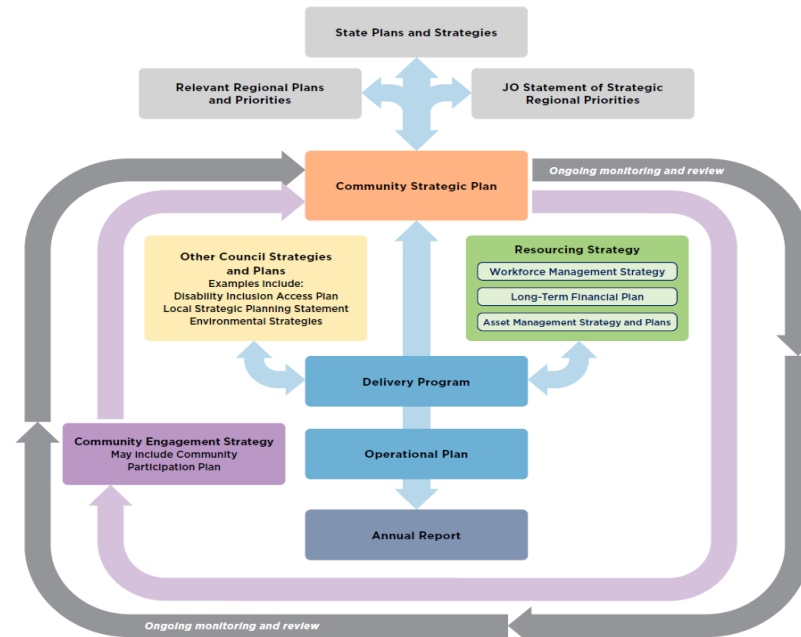
In addition, the Council must implement a Community Engagement Strategy (CES) based on social justice principles, for engagement with the local community when developing the Community Strategic Plan. The Community Strategic Plan is supported by the following implementation strategies:

- ✓ Resourcing Strategy
- ✓ Delivery Program
- ✓ Operational Plan

The Community Strategic Plan provides a vehicle for expressing the long-term aspirations of the community however these aspirations will not be achieved without sufficient resources i.e. time, money, assets and people to actually carry them out.

The Resourcing Strategy is Council’s plan to deliver upon the strategies identified in the Delivery Program and Operational Plan and consists of the following three components:

- ✓ Workforce Management Plan
- ✓ Asset Management Plan
- ✓ Long Term Financial Plan



Section 1 – Workforce Management Plan 2022 - 2026

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Executive Summary

The Workforce Management Plan 2022-2026 forecasts Council’s Human Resource requirements for the next four-year period and develops the framework and strategies to ensure the outcomes required from the current four-year Delivery Program are met.

The Long-Term Financial Plan is linked with the Workforce Management Plan ensuring the financial availability of resources to achieve Council’s Community Strategic Plan outcomes.

Purpose of the Workforce Management Plan

To plan a strategic ongoing process which seeks to match Council’s workforce requirements to its business objectives and assist in achieving the Council’s vision.

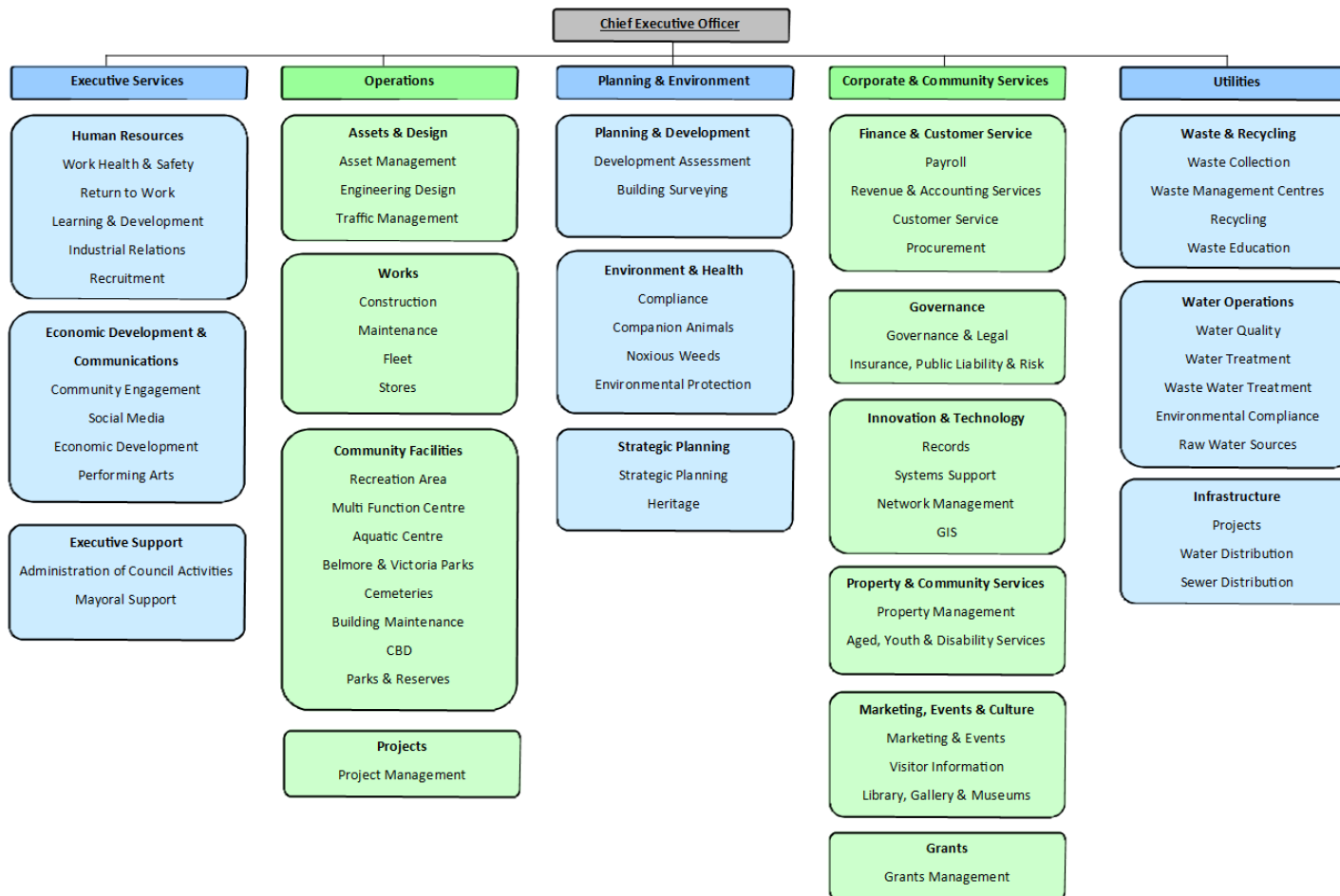
This Workforce Management Plan is presented in four parts:

Part 1	The Current Workforce Profile
Part 2	Key Challenges 2022-2026
Part 3	Proposed Workforce 2022-2026
Part 4	Strategies to Address Key Challenges 2022-2026

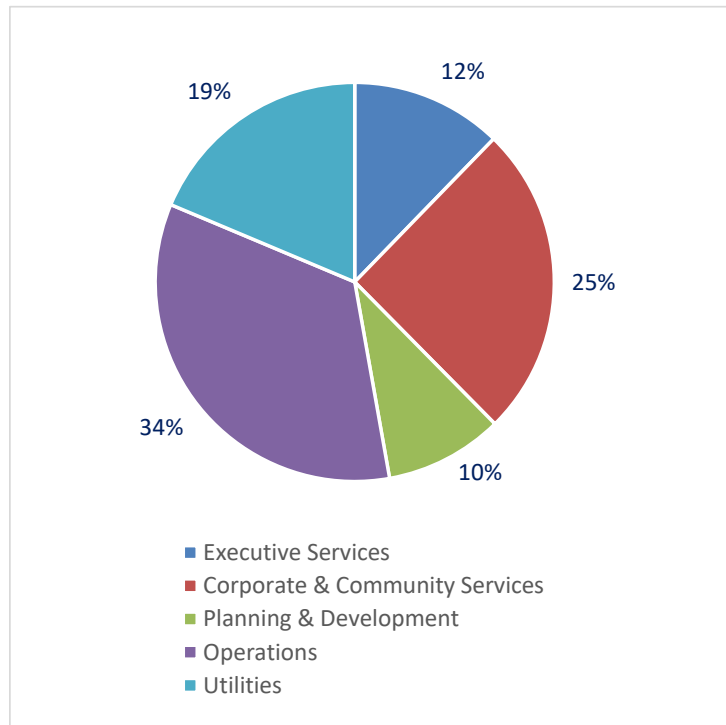


Part 1 – Current Workforce Profile

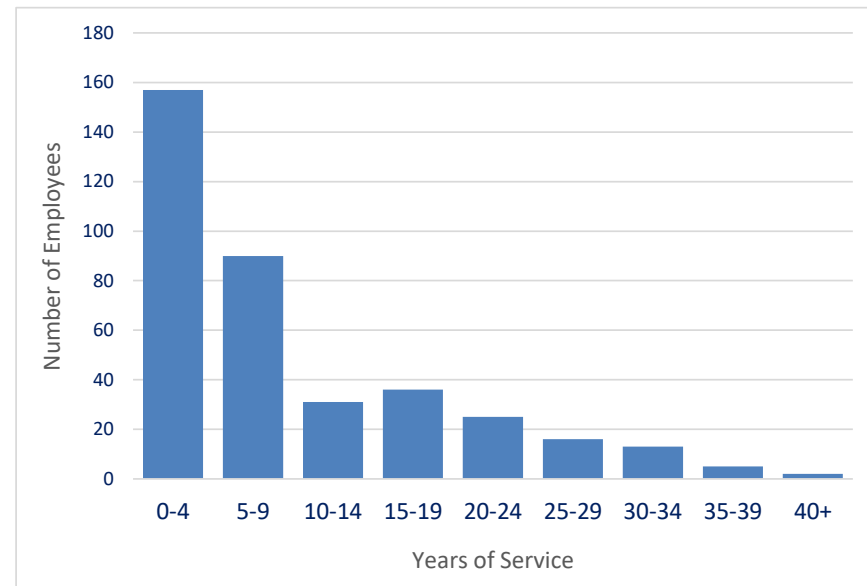
The current structure of the Council is outlined in the following diagram. The structure contains business units to undertake certain functions, projects and provide services in line with the key themes identified in the Community Strategic Plan.



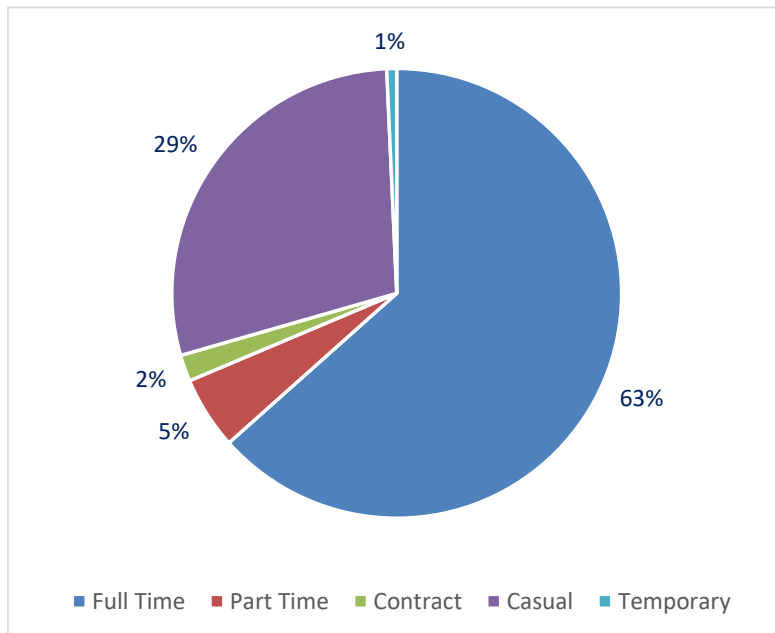
Employees by Directorate



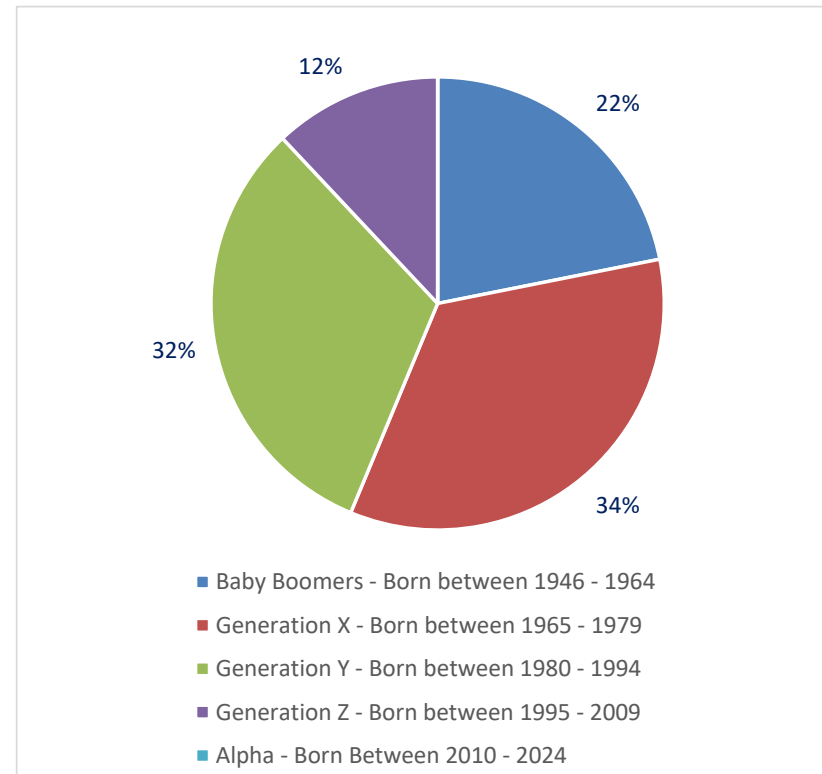
Length of Service



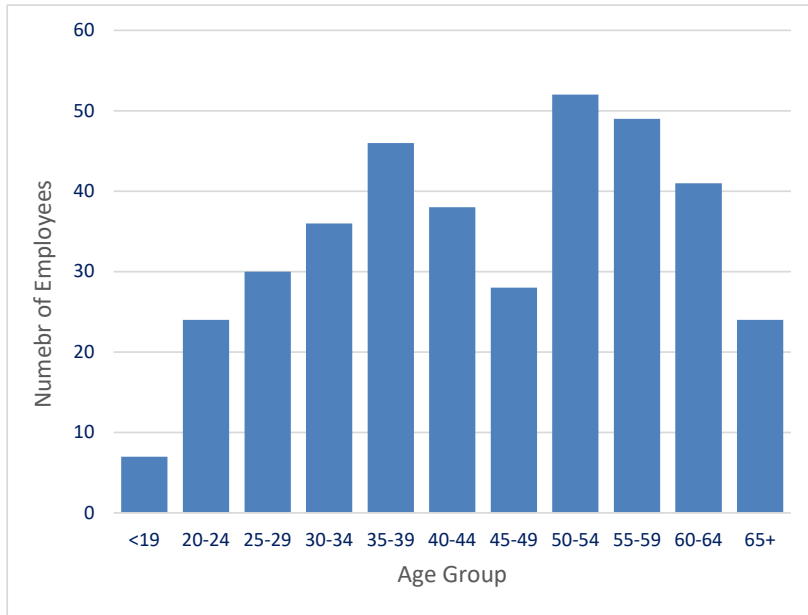
Full Time, Part Time, Contract, Temporary & Casual Employees



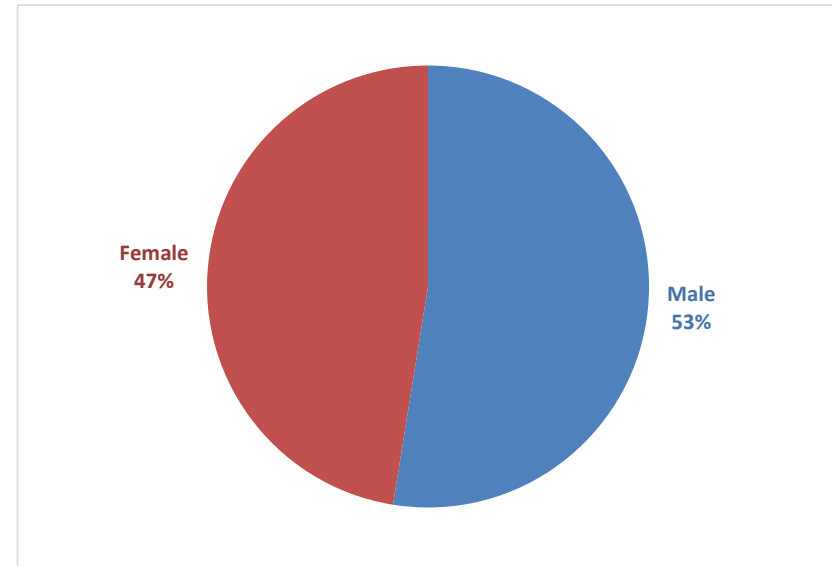
Headcount by Generation



Age Profile



Gender Profile



Workforce Profile

Total Number of Employees (headcount inc. casuals)	375
Full Time Positions	267
Part Time Positions	22
Temporary Positions	23
Contract Positions	8

Average Age of Employees	45.13
Percentage of Employees over 55 years old	30.40%
Average Length of Service	9.37 years
Total Full Time Equivalent	315
Staff Turnover Rate	8.00%

Part 2 – Key Challenges 2022-2026

1. Business Resilience

1.1 Rising Employment Costs

Increases in employee salary and wages costs consist of two components: the annual Local Government (State) Award increases and movements within Council's salary system as part of the competency review process. The increases in these areas are rising at a greater rate than Council's revenue is increasing.

The Workforce Management Plan integrates with the Long-Term Financial Plan ensuring adequate human resources can be sustained through the current four year delivery program. The Long Term Financial Plan forecasts no major change in workforce numbers. Employment costs also rely on data from the Asset Management Strategy and the current four-year delivery program. The Long-Term Financial Plan uses this information together with the Workforce Management Plan to forecast planned increases in employment costs that include annual Award increases.

In recent years, increases to Council's rates, have failed to cover the Local Government annual Award increases. In addition to these increases, Council projects an additional increase of 0.25% per annum as staff move through the competency progression system. Therefore, Council's employment costs will increase at a higher rate than our revenue from general rates.

¹ Price Waterhouse Cooper, *What Workers Want*, 2021

1.2 COVID-19 and the Great Resignation

Covid-19 has brought with it many employment related challenges including the requirement to almost instantly create a mobile and remote workforce and significant staff shortages due to illness and isolation requirements as well as managing stress levels and wellbeing in the industry. As we move to the recovery phase of the pandemic, new and emerging challenges are now impacting Local Government. The 'Great Resignation' as it has been coined, suggests that up to 38% of employees are looking at leaving their current employer in the next 12 months¹. Factors suggested by PWC research² that have influenced the great resignation include restlessness, looking to regain control and a build-up of people being introspective due to the pandemic.

1.3 Natural Disasters

Many Local Government areas have been significantly impacted by bushfires and/or flood events in the recent years. Goulburn Mulwaree Council has experienced six flood and one bush fire event since 2020 resulting in approximately \$25 million being spent on repairs. These events cause great strain on employee resources with staff needing to be redeployed from scheduled works to carry out repairs and technical assessments as well as being under resourced due to accessibility issues.

² Price Waterhouse Cooper, *What Workers Want*, 2021

2. Ageing Workforce

As indicated in the graph above, more than 30% of our workforce is over the age of 55 years. In the Goulburn Mulwaree Local Government Area, 32.7% of people are aged over 55³. This indicates that the Council employment figures are generally reflective of our community figures.

It is not anticipated that there will be any significant change to the age demographics over the period 2022-2026.

The increasing ageing workforce brings financial and social implications for the workplace. In addition, corporate knowledge retention requires a planned approach over the next four year period. The ageing workforce also bring a number of additional muscular skeletal risks due the nature of the physical work performed by our outdoor staff.

3. Changing Work Environments

3.1 Legislative Requirements

Remaining abreast of and ensuring Council is adhering to increased and continual changing legislative requirements poses a challenge for Council given that Local Government continues to be one of the most highly regulated sections of government.

More broadly, the suite of legislative reforms being implemented by the State Government imposes further responsibilities on Local Councils. An example for 2022 includes Local Government being assigned responsibility for a full range of reforms related to contaminated land.

³ Australian Bureau of Statistics (2021) Goulburn Mulwaree, Census Community Profiles <https://www.abs.gov.au/census/find-census-data/community-profiles/2021/LGA13310>

This issue in particular, is creating greater strain on resources particularly in the Environment and Building area.

3.2. Technological Changes

The introduction of improved and emerging technologies will have an impact on the Council's workforce. The structure of work will continue to evolve with new information and communication technologies used to deliver services and products. These influences create a requirement for a workforce that is multi skilled, flexible, agile and technologically savvy with the increasing ability to work effectively in online environments.

3.3. Hybrid and Flexible Working

A further development following the COVID-19 pandemic is a shift in many industries to allow for a hybrid and/or more flexible working environment. This poses a challenge for Local Government to remain competitive in this space given that many roles are unable to have a working from home or flexible component as well as the technological improvements to be made to allow this to occur.

4. Skill Requirements

Over the past 20 years, the greatest growth in employment in Australia has been in highly skilled areas usually requiring a degree⁴. Goulburn Mulwaree Council's increase in skill requirements is indicative of this trend and therefore the skills shortage in these areas. The most notable skills shortages for Local Government include Engineers, Town Planners, Building Surveyors, Project Managers and Environmental Health Officers.⁵

⁴ National Skills Commission, The State of Australia's Skills, 2021

⁵ Local Government Workforce and Future Skills Report, September 2018

Leadership in Local Government also continues to be an area of great focus which is also indicated in Council’s staff surveys as an areas requiring improvement in skills.⁶ Comparatively with other challenges faced by Local Government in relation to workforce requirements, the ability to compete with private sector remuneration rates and the decline in participation rates in the workforce combined with very specific training requirements for Local Government continues to be a challenge in this area.

5. Talent Acquisition

The ability of Local Government to attract and retain professionals that meet the requirements of the industry continues to be a key challenge. Private employers generally offer higher rates of pay and often can offer faster avenues for progression without the requirement to apply for roles⁷. Some of the skills required for Local Government professionals are very specific to the industry and the talent pool for the industry continues to shrink.

Council’s overall emerging work environment is producing stronger demand for graduates and highly skilled staff, predominately in the professional fields. Clear demographic changes are accelerating the challenge, such as the ageing population and the halt in the growth of the labour force. Regional areas find it the most difficult to attract and retain skilled workers.

Local government as an industry finds it difficult to attract and retain the younger generations as Councils are generally not perceived to be fun

⁶ Goulburn Mulwaree Council staff survey 2021

⁷ Local Government Workforce Strategy 2016-2020

⁸ Local Government Workforce Strategy 2016-2020

and exciting workplaces for young people nor have adequate career paths.

6. Diversity in the Workplace

Workforce diversity and inclusion refers to the diverse skill and perspectives that people may bring to the workplace due to their gender, age, language, ethnicity, cultural background, disability, religious beliefs etc. Having a diverse workplace creates new, broader ranges of thinking and fosters innovation and creativity whilst recognising the value of individual differences. It is about removing barriers to ensure all employees can perform at their highest ability⁸. Goulburn Mulwaree Council’s demographic data indicates that the Local Government Area has 5.05% of the population identified as Aboriginal or Torres Strait Islanders and 6.5% who speak a language other than English at home⁹.

When comparing the demographic data with Council’s employment statistics, Council currently employs 2.67% Aboriginal or Torres Strait Islanders and 2.4% people from non-English speaking backgrounds. Council’s employment figures do not currently reflect the diversity within our region.

Other target areas to increase diversity in our workplace include people with a disability, youth and women in managerial roles. Currently 1.6% of Council employees identify as having a disability, 12% of staff are categorised as generation Z and 40% of people in our managerial roles are women. Council would also like to continue to increase the representation in these categories.

⁹ Australian Bureau of Statistics (2021) *Goulburn Mulwaree, Census Community Profiles* <https://www.abs.gov.au/census/find-census-data/community-profiles/2021/LGA13310>

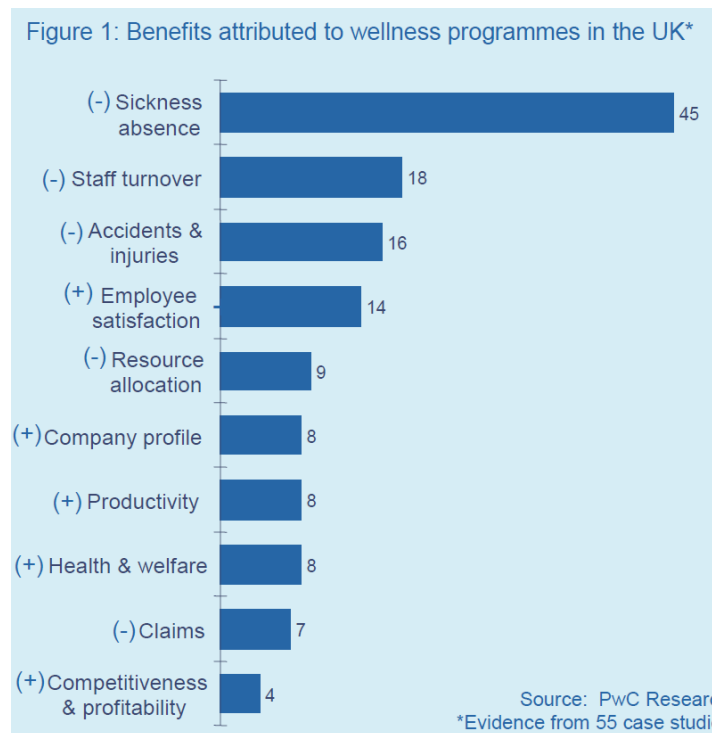
7. Healthy Employees

Assisting our employees in maintaining positive health and wellbeing is challenging for Council. The ageing workforce brings physical health related challenges as well as the COVID-19 pandemic negatively impacting people’s mental health in a significant way.¹⁰ The participation rate for people over 55 in the workforce has grown over recent years.¹¹ Therefore, our employees are remaining in their roles for longer than ever before which indicates that we need to find a way to support mature age health in the workplace.

Assisting our employees to remain healthy through carefully planned health and wellbeing initiatives has a positive effect on employees and the organisation as a whole. The graph below presented by Price Waterhouse Cooper identifies the positive impacts of wellness programmes¹²

Employee health levels can also be related to injuries. Council had 24 claims for the 2020/21 financial year and of these, 67% were attributed to strains and sprains. Council’s workers compensation costs are linked to industry classification performance, the cost of claims, salary and wages costs and legislative changes. Council’s workforce has a significant number of employees in manual labour and/or high-risk roles; therefore, there is a reasonable expectation for claims to continue at a similar rate into the future. Throughout the COVID-19 pandemic, the mental health of employees in Australia was very strained. Our industry workers compensation insurer reported a 56% increase in psychological claims following the commencement of the pandemic in 2020. Council is committed to creating a mentally health working environment for our

employees and this is viewed as equally important as creating a physically healthy one.



¹⁰ Aknin et al. 2021

¹¹ National Skills Commission, The State of Australia’s Skills, 2021

¹² PWC, Building the Case for Wellness, February 2008

Part 3 – Proposed Workforce 2022-2026

The current organisation structure adopted by Council is broadly capable of executing the Delivery Program and this Workforce Plan has been developed on this basis. However, staffing levels will need to be evaluated during this four year period due to the continuation of expanding roles for Councils from the State Government, greater legislative compliance requirements, and a significant increase in assets and service delivery following the completion of major projects. At this point, there is insufficient information relating to the impact of the increase in Council assets, for example the upgrade to the Aquatic Centre and Performing Arts Centre as they opened in May 2022. Once sufficient data can be obtained in relation to the expansion of assets, then review of staffing levels can be undertaken.

Council will maintain the essential staff numbers and positions currently in the workforce to match the Council priorities and available resources. Where required, it may also be necessary to increase resource numbers for specific tasks or projects and this may be done on a fixed term basis or undertaken by contractors or consultants.

Council's Business Managers have completed a departmental forecasting plan for each business unit. This plan has identified any additional requirements to the current structure which will be presented to the Executive team with a business case in support of these increased resources including a detailed funding arrangement. The funding arrangements will include increasing revenue streams, alternate identified funding arrangements or reducing costs.

The departmental forecasting plans include a business unit overview, four-year department focus, skill gaps and development needs, succession plans, flight risks, individual resourcing challenges and action plans to address the identified challenges for each individual department. The departmental forecasting plan is a sub plan of this workforce plan and it is critical to the workforce planning of Council as it identifies the individual requirements, challenges and action plans for each business unit.

Part 4 – Strategies to Address Key Challenges 2022-2026

1. Business Resilience

1.1. Rising Employment Costs

There is unlikely to be additional funding for the Local Government sector in the short to medium term. The focus is therefore going to be on continuing to work within our means. Council will manage productivity levels and costs by:

- Actively managing staff numbers through natural attrition and the review of vacancies ensuring that workforce numbers and skills match the essential functions of Council.
- Providing systems and programs to motivate and engage employees to assist in maintaining high productivity levels.
- Building a workforce that ensures the organisation has adequate staff to meet current and future needs.
- Continue to explore avenues for further grant funding and/or income where resources need to be increased.
- Forecasting Council’s future workforce and developing a plan for maintaining financial sustainability.

1.2 COVID-19 and the Great Resignation

Goulburn Mulwaree Council is in the fortunate position that the ‘Great Resignation’ is yet to impact on our organisation in the way that it has in other Local Government entities and private enterprise. Goulburn

¹³ Local Government NSW, HR Metrics Report, all Councils 2020/2021

Mulwaree Council’s turnover rate for the 21/21 financial year was 8% which is a decrease from 9% listed the 2017-2021 workforce plan. When compared with the median turnover rate of 14% for all NSW Councils that participated in the Local Government NSW HR Metrics survey,¹³ Goulburn Mulwaree Council is performing well in this area. The focus of this four-year plan relative to the great resignation will be to continue with programs aimed at retaining our workforce. These programs include but are not limited to:

- Irresistible Workplace Strategy
- Coaching and mentoring programs
- Flexible Working Arrangements procedure which is currently under review to propose even greater flexibility in the workforce
- Hybrid working arrangements
- Opportunities for career and operational development
- Continuing our cultural program for all staff and leaders
- Extensive health and wellbeing initiatives
- Promoting our mentally healthy workplace initiatives
- Outstanding conditions for staff including rostered day off provisions for staff and discretionary leave for business managers
- Demonstrating how we value employees through our extensive reward and recognition programs, staff survey and working party initiatives and employee ‘check in’ meetings.

1.3 Natural Disasters

The strategy to offset the strain on Council’s employee resources is to apply for Natural Disaster assistance for declared events with more \$250,000 damage. These funds are allocated to contract assistance to elevate pressure on internal resources to administer the funding allocations for the damage to be repaired. Future requirements include funding to be allocated on a four yearly basis to obtain the most recent

asset condition data of our sealed road network and to have the appropriate technological resources to enable accurate logging of the damage that has occurred to the network.

2. Ageing Workforce

Addressing the key challenge of the ageing workforce will include implementing programs to retain corporate knowledge, replacement of skilled workers and retain effective and valued ageing workers longer. The following strategies have been put in place to achieve the above goals:

- Transition to retirement programs
- Flexible working arrangements
- Succession planning
- Coaching and mentoring
- Career development cross training
- Ongoing training and education
- Traineeships, apprenticeships, cadetships and our career sponsorship pathway program
- Determining Council's workforce strengths, weaknesses current and future needs through analysis of a Workforce Training Plan

A significant challenge of the ageing workforce is the increased number of muscular skeletal injuries that occur.

SafeWork NSW are currently auditing all Local Government Council's as part of their Musculoskeletal Disorder (MSD) program. This is due to Council's ranking in the top five industries with injuries resulting from MSD's. A desktop audit and site visits were conducted by SafeWork with the following trends and areas of improvement identified;

1. Keeping up to date with new and emerging equipment and technology that will more greatly assist in reducing MSD
2. Workload/staffing assessments required to ensure areas are adequately resources to meet the workload expectation
3. Job rotation – Develop and implement a system to ensure rotation for heavy repetitive manual roles
4. Expansion of the review of MSD hazards during the procurement process
5. Mandatory implementation of stretching and wellness programs

Actions have been reviewed and approved by the Executive to help further minimise MSD injuries at Council. These actions are tracked in Council's incident management system, Vault.

Whist the actions contained within the review apply to and will benefit all Council employees', assisting to reduce MSD within Council will greatly reduce the incident rate for the ageing workforce.

3. Changing Work Environments

3.1. Legislative Requirements

Over the past several years, there has been great expansion in legislative compliance requirements for Council's across all departments. To ensure our people are notified of and can respond to these changes, we will continue to offer professional development training to attend conferences, seminars and other training relating to changes in legislation. Employees will also have access to appropriate publications and subscriptions that inform subscribers to amendments in legislation. Experts will continue to be employed in areas that are highly regulated with key outcomes linked to ensuring Council's compliance with all relevant legislative requirements. Consultants will continue to be engaged on a term basis where high-level specialised expertise are required to ensure compliance and probity.

A further strategy that Council is developing is the Legislative Compliance Database. The Legislative Compliance Database (LCD), provides a list of the most relevant State and Commonwealth Acts which govern the exercise of Council’s functions and therefore identifies Council’s legislative compliance obligations. The LCD is intended to be used in association with an adopted legislative compliance policy and procedure which is also currently under development.

The functionality of the LCD is operated via the Delegations Database which is used currently to issue instruments of sub-delegation. The Delegations Database can be amended to also perform the following functions:

- Relevant staff will receive notifications for updates and/or changes to legislation. The notifications would be related to the staff member’s current sub-delegation and/or appointment.
- Relevant staff can search the database for specific sub-delegation and appointments.

It is expected that the setup of the above functions will be conducted during the delegations review commencing in August-September 2022.

3.2. Technological Changes

Council has an Information Technology strategy (ICT Strategic Plan) which outlines the future needs of the organisation in relation to innovation and technology. The current strategy includes two significant actions that will assist staff in their day to day work.

The first is an action to move to a “Cloud First” environment. The aim of this action is to ensure Council has access to the latest and most up to date computer systems. This process is well under way and by the end of 2022 it is expected that 60 % of the software systems used by Council will reside in the cloud which will include our major items being Microsoft Office 365 and Technology 1.

The second action is a “work from anywhere” environment. This action is aimed at providing all staff the ability as needed to access any Council system from any location. This is an extension from the current work from home option, but will include new functions including the ability to connect any Council device (Laptop, Ipad etc) to any available internet connection in a safe and secure way. This will also allow staff to connect to Council systems using their personal devices if they wish to.

It is anticipated with the above changes, several new and improved system will be rolled out to staff, these include online time sheets, online leave forms, ability to approved orders from anywhere to name a few. To achieve this, it is important that all staff have access to this new capability. By the end of 2023, Council is aiming for all full-time staff to be issued with at least one or more individual devices to better enable connectivity of our workforce.

One of the positive outcomes from the COVID-19 pandemic was the rapid and immediate need to provide mobility for the organisation. This crisis informed the evolution of our working from home processes and practices. Council now provides greater flexibility for staff who have not been able attend the workplace due to isolation requirements and has opened the door to expanded work from home arrangements.

Council provides ongoing training and support for all online systems and consistently explores options for advancement in these areas. Council staff are encouraged to remain abreast of changes in technology and advancements in their industry.

Council’s training room has recently been upgraded to include a kiosk of iPads for staff to utilise to conduct online training as well as training in basic online forums to upskill workers in the utilisation of technology. All staff now have access to Council’s online training platform ‘WANDA’. Each staff member is assigned a unique log in and is required to undertake several online courses throughout the year. Council’s Learning and Development Coordinator attends this kiosk once per week to continue to give instruction, training, and guidance in this online portal.

Council will continue to employ experts in the Innovation and Technology department to lead Council towards new developments in the industry. Council has recently approved additional resources for this team to ensure we can continue to provide outstanding guidance and support in technology.

As the information technology requirements of Council employees continues to grow, this is being more highly reflected in our recruitment practices, procedures, and position descriptions as base level requirements for all Council staff.

3.3 Hybrid and Flexible Working

As outlined above, Council currently operates under a flexible working arrangement procedure which offers flexibility outside the Local Government (State) Award. This procedure provides the ability for all staff to request an assessment of a flexible working arrangement, not only employees that fall into the categories outlined in the Local Government (State) Award. In the 20/21 financial year, Council had 55 employees operating under a formal flexible working arrangement which equates to over 20% of our permanent workforce. Following the COVID-19 pandemic, this procedure was also updated to include the flexibility to include hybrid working for certain positions which had not been available to employees previously.

Council is currently in the process of expanding this procedure and a modernised 'Flex First' procedure has been developed and is currently under review. The expanded procedure includes additional rostered day off provisions, additional ad hoc flexibility, and the ability to enter into an individualised hours agreement which expands the ability to perform work hours in a more flexible manner across the week.

4. Skill Requirements

Goulburn Mulwaree Council is facing significant current and future skills shortages in professional, technical, and para-professional roles including Planners, Surveyors, Accountants, Engineers, and Environmental Health Officers. A model is under development to help address these gaps, which is titled our *Career Sponsorship Pathway Program*. The aim of this program is to provide a pathway whereby an outstanding candidate is offered an entry level role where they are supported to obtain an undergraduate university degree and on the job training and development whilst progressing through multiple levels of Council's salary system until they reach the competence level and pay component of a fully qualified professional in their field.

The model proposes that people obtain an entry level para-professional role providing basic support in the professional area and be enrolled in an undergraduate degree relevant to their professional field. Once enrolled in their studies, the employee progresses through a series of salary system levels with progression linked to units within the degree as well as on the job competency. Each level the employee progresses through in the salary system then attracts more responsibility and duties as their skills develop. This progression continues until the conclusion of the degree and the on-the-job training. At this point, the employee is then fully qualified and also appropriately compensated for the skill level acquired over the (generally) four year period. Position Descriptions are clearly written to reflect the requirements at each step of the grade progression and outline the increased responsibilities for the role at each grade.

The benefit to employees is a pathway whereby they are paid while they study, have their degree paid for by their employer, have significant monetary incentives via increased pay levels to motivate them to complete the degree and a guaranteed professional and appropriately

compensated role at the conclusion of their study. This pathway is a shift away from traditional cadet type roles where the employee is generally paid at a very low rate with minimal progression and no guaranteed role at the conclusion of their cadetship.

The significant benefit to Council in undertaking this program is built in succession planning for all critical professional senior positions as well as significantly reducing the reliance on the labour market to provide qualified candidates for skills shortage roles. There are many additional benefits to Council including

- Building capability for employees who have a sound understanding of local government and Council specific policies, procedures, and values
- Improved retention and reduced turnover as employees feel valued and supported
- Improved team morale as workloads ease
- Improved customer experiences as more fully qualified and experienced people are available to process various applications and answer enquiries
- Council being an employer of choice by providing yet another career avenue for the wide community.

This program is already embedded in the Council framework in our Planning and Development Directorate. Council’s plan is to review this framework and expand the program parameters further as well as include all directorates in the program as junior roles become vacant.

In relation to leadership skills, derived from an adaptive leadership framework, Council’s Lead, Engage, Apply, Perform (LEAP) Initiative relies on a set of tools, principles and language for use in our everyday workspaces to mindfully build both self-awareness and high performing teams across the organisation. The principles on which the tools are based enhance the ways in which ‘having each other’s backs’ becomes a

greater reality and where holding each other to account in healthy and positive ways increases. Recognition for this overall program is strong and broad, where early in its implementation our custom program received a commendation in the Innovation in Leadership category of the 2020 NSW Business Excellence Awards. The program consists of a two-day induction workshop for all staff and includes a third day for employees in a leadership roles. The annual program also includes quarterly LEAP Leader Program initiatives aimed at continuing the development of Council’s Team Leaders, Supervisors and Business Managers to continue to build Council’s leadership capability.

Council’s additional strategies to close skill gaps include formal and informal cross training and mentoring programs, career development and operational development programs and assistance, Council’s training needs analysis and training plan and the continued utilisation of trainees and apprentices.

5. Talent Acquisition

Goulburn Mulwaree Council has extensive attractive workplace offerings for prospective employees; however, this currently is not well promoted to the marketplace. The strategy identified to address the gap in our recruitment promotion is to revamp Council’s Employer Value Proposition (EVP). The revision of our EVP will include creating a specific page on Council’s website dedicated to our EVP. This will include an employment-based video of what it is like to work at Goulburn Mulwaree Council as well as outlining all the employment offerings Goulburn Mulwaree Council can provide to employment market. Some of the offerings include:

- Flexible working conditions including compressed work month, hybrid working and Council’s flexible working arrangements procedure
- 12 days discretionary leave per year for Business Managers
- 2 days health and wellbeing leave per year for all employees
- Work/life balance
- Extensive health and wellbeing initiatives
- Generous maternity and sick leave provisions
- 35 hour working week for indoor staff
- Promoting our inclusive and engaged culture through our cultural program – LEAP
- Council sponsored education and development
- Coaching and mentoring opportunities
- Promoting Goulburn Mulwaree as an attractive place to live and work by linking to our Goulburn Australia information
- Developing confidence in consultation and feedback by using a range of communication tools that support employee involvement
- Opportunities for apprentices and trainees
- Career sponsorship pathway roles
- Promote our ‘irresistible workplace’ strategy
- Demonstrating how we value employees through our extensive reward and recognition programs, staff survey and working party initiatives and employee ‘check in’ meetings.

Goulburn Mulwaree Council will continue to work with the Canberra Regional Joint Organisation to promote Local Government as a place to work (in particular the CRJO region) and we will continue to ensure the principles of Equal Employment Opportunity are applied within the requirements of the Act and regulations. Council has an Equal Employment Opportunity Plan to assist in the application of these principles and is reviewed annually.

¹⁴ Local Government NSW, HR Metrics Report, all Councils 2020/2021

In competing for talent, Council must continually commit to building skills and expertise across the organisation. By supporting Council staff in their development, Council is building and retaining knowledge for the organisation.

Offering support for tertiary education and in particular our career sponsorship pathway roles as outlined above, creates an opportunity to employ qualified professionals who are prepared to stay with the organisation over an extended period of time. This investment is seen as ‘growing Council’s own’ and has the potential to fill vacancies well into the future and provide solid succession planning in the critical professional roles. These programs will assist in mitigating the current shrinking labour market. In 2021, Goulburn Mulwaree Council spent \$903 per full time equivalent on training and development. This is well above the NSW average \$668 for all NSW Council’s who participated in the Local Government NSW HR Metrics survey¹⁴ and demonstrates our commitment to investing in the development of our people.

Attractiveness of Local Government as a career is particularly difficult when recruiting generation Y employees. Council has recently undertaken campaigns in relation to trainees and appreciates, work experience and attending schools and career expos to generate interest in Local Government for the younger generations. Council’s career sponsorship pathway roles are critical to this endeavour and offer a very attractive pathway for young people. As Council continues to expand the program, this will also expand the employment participation of young people in Council.

6. Diversity in the workplace

Currently, Council employs 40% percent women in managerial roles. The statistics for the 2017-2021 Workforce Plan outlined that, at the time Council employed 36% women in managerial roles, these figures indicate positive progress has been made in this area. Goulburn Mulwaree Council is also performing well in this area when compared with the median of 38% women in managerial role for all NSW Councils that participated in the Local Government NSW HR Metrics survey,¹⁵ however we would like to continue to improve this figure.

During 2021, Council ran a campaign specific to supporting women in the workplace. The campaign consisted of several initiatives which included:

- Five sponsored places in a course titled ‘*Women Leaders*’ offered by the Australian Institute of Management (AIM) with travel and accommodation expenses included.
- A series of digital training resources targeted at women in leadership which were curated and compiled by Human Resources and disseminated to the whole organisation.
- A mentoring program for women was also established and promoted across the organisation.
- A series of guest speakers including were organised to speak to and inspire our women.

Council will continue to target women in managerial roles by maintaining our investment in women specific conferences, training courses and seminars especially where these courses are targeting leadership capability. We will also continue to promote women leaders through the promotion of our mentoring and cross training programs.

¹⁵ Local Government NSW, HR Metrics Report, all Councils 2020/2021

As outlined in the diversity statistics,¹⁶ Council must strive for greater representation for Aboriginal or Torres Strait Islanders, people with a disability and people from a non-English speaking background identified by using a language other than English at home.

Council has an Equal Employment Opportunity (EEO) plan to ensure that people of all backgrounds have equal access to our recruitment practices. Council ensures to advertise on all major recruitment platforms to capture the broadest range of applicants possible.

The strategy to improve representation for Aboriginal and Torres Strait Islanders and people with a disability is to designate a trainee position each year to these diversity categories. Around 90% of Council’s trainees and apprentices are retained by Council at the conclusion of their training which provides a continuous pathway for representation of our Aboriginal and Torres Strait Islander community and people with a disability in our workforce. Council is also investigating a partnership with NSW Health to provide a cadetship as an Environmental Health Officer for a person from an Aboriginal or Torres Strait Islander background.

A further strategy to increase representation of people with a disability, Council has partnered with ‘*Right to Work*’ which is a local company that provides young adults with intellectual disabilities the opportunity to undertake work placements with local businesses to gain employability skills. Council provides placement opportunities for the program learners to assist them in obtaining valuable workplace skills and enable them to have an understanding of Council so that they will be better placed to apply for our roles.

¹⁶ Australian Bureau of Statistics (2021) *Goulburn Mulwaree, Census Community Profiles* <https://www.abs.gov.au/census/find-census-data/community-profiles/2021/LGA13310>

In the area of diversity relating to employees of non-English speaking background, Council will target recruitment sites with a broader client base including overseas advertising, look at opportunities to partner with the Goulburn Multicultural Centre and continue to utilise the strategy in our Equal Employment Opportunity plan and offer interpreters where appropriate to assist prospective employees in the recruitment process.

The strategy to increase youth participation in our workforce is to continue our work with trainees and apprentices. As outlined above, Council retrains around 90% of our trainees ensuring a continued stream of young people entering our workforce.

7. Healthy Employees

Council has committed significant resources to creating a healthy workplace and to assist employees to improve their health at home and in the workplace. Council has created a Health and Wellbeing Committee who meet on a regular basis to identify and deliver Health and Wellbeing initiatives for the organisation. Council also has a Health and Wellbeing framework which is reviewed annually. Following COVID-19 and the introduction of the Safe Work code of practice *Managing Psychosocial Hazards at Work*, Council has also significantly increased the emphasis on mental health in the workplace. The regular programs related to physical and mental health issued via the framework include:

Physical Health

- Health Screening including lung screening, eye checks, skin checks, flu shots and audiometric testing
- Health monitoring including hepatitis A and B, Que fever and tetanus vaccinations
- Ergonomic assessments

- Ongoing safety training including manual handling, bullying and harassment, verification of competency, inductions to plant and equipment, updating of all mandatory training requirements, tickets and licences and daily risk assessments and toolbox talks.
- Introduction of mechanical devices to assist in manual tasks
- Two days of Health and Wellbeing leave per year
- Fruit boxes
- Massage vouchers
- Ongoing participation activities such as walking challenges, push up challenge and bring your dog to work day
- Organisation wide toolbox talks related to health and wellbeing
- Goulburn Mulwaree Council healthy eating cookbook
- Monthly health and wellbeing newsletter to all staff
- Coffee van vouchers
- Muscular skeletal action plan

Mental Health

Council has introduced a 'Mentally Healthy Workplace' procedure, a 'Dealing with Difficult and Threatening People' procedure, online training courses and a number of other prevention techniques to assist in creating a mentally healthy workplace. Additional, strategies currently being implemented include:

- Internal mental health champions who have been trained in Accidental Counselling as well as Council's procedures.
- Mental Health App; Smiling Mind
- Stress Management Action Plans available to staff
- Employee Assistance Program
- Post traumatic incident debriefs
- Regular team Counselling session and individual safe operating procedures for areas at high risk
- Additional business unit counselling sessions where high stress levels have been identified

- Business Unit Culture assessments and strategies where team disharmony has been identified
- Mental health awareness sessions which, this year included online sessions titled 'Protecting our Wellbeing' and 'adapting to our new normal' workshops for all staff and the leadership team which was run over a 3 month period
- Council's bullying and harassment processes include opportunities for alternate dispute resolution to encourage more employees to come forward to have issues resolved.
- During the COVID-19 lock down period the Human Resources team contacted each employee individually to check in on their wellbeing.

Council will continue the critical work undertaken in the area of health and wellbeing with consistent assessment of strategies and consultation with the workforce regarding the need, accessibility and assistance we can provide in this space with continuous improvement at the forefront of the programs.

Part 5 – Monitoring Progress

On an annual basis this Workforce Management Plan will be reviewed to assess what progress has been made, what targets have/have not been met, and what changes need to be made.

Strategy	Task	Responsible Officer	Completion date
Changing Work Environments	Finalise review of Council’s <i>Flexible Working Arrangements</i> procedure to a <i>Flex First</i> procedure	Executive team upon recruitment of Council’s CEO	December 2022
Ageing Workforce	Complete action plan for Muscular Skeletal Review	Designated Business Managers	January 2023
Skill requirements	Expand the Career Sponsorship Pathway program to	Business Managers identifying opportunities	Ongoing
Talent Acquisition	Revamp Council’s Employer Value Proposition	Business Manager Human Resources	May 2023
Changing Work Environments	Create Legislative Compliance Database	Business Manager Governance	May 2023
Changing Work Environments	60 % of the software systems used by Council will reside in the cloud	Business Manager Innovation and Technology	December 2022
Proposed Workforce 2022-2026	Undertake review of staffing levels following accurate data of new assets	Executive with assistance of all Business Managers	Ongoing – fully reviewed each area by May 2023
Changing Work Environments	Council is aiming for all full time staff to be issued with at least 1 or more individual devices to better enable connectivity of our workforce.	Business Manager Innovation and Technology	December 2023

Section 2 – Asset Management Plan

The *Strategic Asset Management Plan (SAMP)* states the approach to implementing the principles and the objectives set out in the Asset Management Policy. It includes specific requirements to outline the processes, resources, structures, roles and responsibilities necessary to establish and maintain the asset management (AM) system. The asset groups covered by this SAMP are Buildings, Roads Infrastructure, Stormwater, Parks Infrastructure, Water and Wastewater assets.

The *Strategic Asset Management Plan* for Goulburn Mulwaree Council is included as **Appendix A**

Section 3 – Long Term Financial Plan

The creation of a Long Term Financial Plan is a requirement under the Integrated Planning and Reporting framework for NSW Local Government and forms part of the Resourcing Strategy.

The Long Term Financial Plan is a 10 year plan that tests the community's aspirations against its financial capacity. The Long Term Financial Plan will be used as a decision-making tool and is not set in concrete and will continue to evolve and change as circumstances change and Council decisions are implemented.

A Long Term Financial Plan provides a framework for Goulburn Mulwaree Council to assess its revenue building capacity to deliver upon the key performance indicators for all the principal activity areas and provide suitable level of services outlined in the Community Strategic Plan.

The Long Term Financial Plan also aims to:

- ✓ Establish greater transparency and accountability of Council to the community;
- ✓ Provide an opportunity for early identification of financial issues and any likely impacts in the longer term;
- ✓ Provide a mechanism to solve financial problems and understand the financial impact of Council decisions; and
- ✓ Provide a means of measuring Council's success in implementing strategies.

The Long Term Financial Plan is a living document and will change as the community's aspirations change, and as the underlying principles and key assumptions and Council's financial position change over time. Council has identified a number of strategic performance measures that are incorporated into the assessment of Council's financial performance and financial position. Council will be vigilant in reviewing each performance measure to gauge how Council is progressing to achieve its community aspirations and strategic objectives.

The community engagement period, which informed the development of the Community Strategic Plan, identified infrastructure as priority number one and Council has allocated the largest proportion of funds annually over the life of the Long Term Financial Plan.

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Executive Summary

Goulburn Mulwaree Council, in collaboration with other members of the Canberra Joint Regional Organisation (CRJO) has developed a Regional Community Strategic Plan which identifies the community's priorities and expectations (both in the regional context and locally) for the next 10 years and outlines strategies to achieve them. The following priorities have been identified:

- Social issues
- Changing demographics and size
- Services
- Housing availability and affordability
- Economic growth
- Assisting industries
- Employment
- Climate change mitigation and adaptation
- Environmental conservation
- Greener spaces
- Sport and recreation facilities
- Beautification and town identity
- Roads and transport
- Council operations
- Council partnership with community
- Planning

In working towards delivering these long term priorities for our community, sufficient resources will need to be provided by Council and asset management will become a critical component in ensuring service delivery success.

Council will address each of these community priorities through the five identified integrated Strategic Goals, which are:

1. Our Community
2. Our Economy
3. Our Environment
4. Our Infrastructure
5. Our Civic Leadership

To ensure that Goulburn Mulwaree Council addresses the community aspirations, as identified in the Community Strategic Plan, a Resourcing Strategy has been prepared.

The Resourcing Strategy is a key part of the Integrated Planning and Reporting framework for Council's long term planning. Council's Resourcing Strategy includes the following integrated documents:

- Long Term Financial Plan (LTFP);
- Human Resources Workforce Plan; and
- Asset Management Strategy.

The Long Term Financial Plan sets out Council's projected income and expenditure, balance sheet and cash flows for the coming 10 years, and outlines methods of monitoring financial performance.

In developing the Community Strategic Plan, Council recognises that it still has some way to go in ensuring the completeness of its asset management data. Once more accurate and detailed asset data is produced, it will be included in the Long Term Financial Plan and will assist in more informed decision making by Council.

Financial Objectives

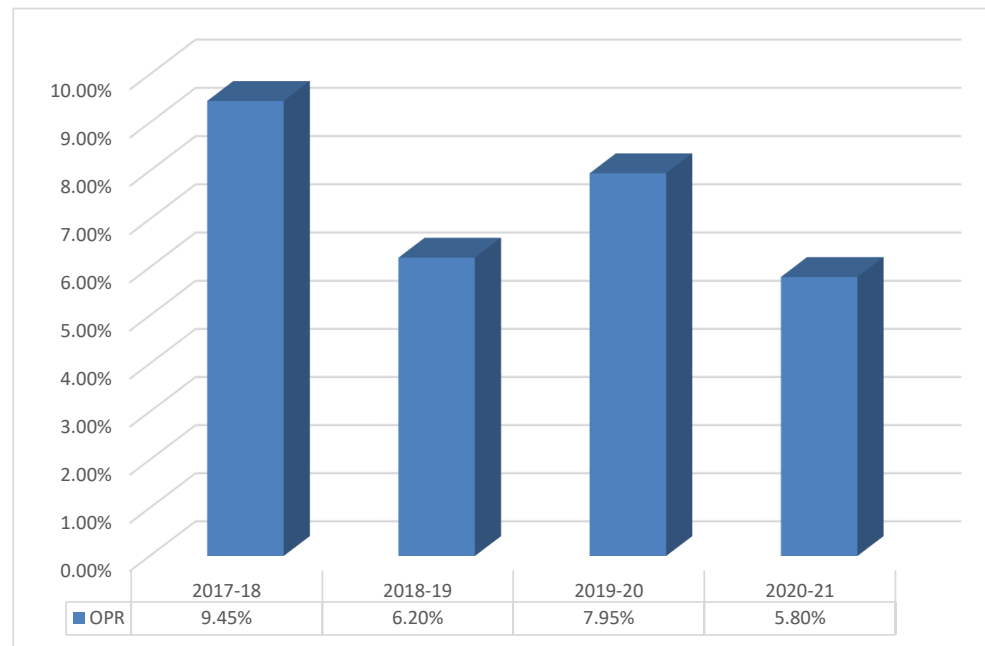
Goulburn Mulwaree Council will pursue the following financial objectives for the term of the Long Term Financial Plan:

1. Maintain Council's sound financial performance and sound financial position for the next 10 year period;
2. Continue to provide a fair and equitable rating structure and revenue policy;
3. Attract and maximise government grants, contributions and subsidies as an external funding source to assist in delivering Council services;
4. Budget for and achieve a minor cash flow surplus each financial year (unless repaying long term debt) to maintain an unrestricted current ratio of at minimum 2:1; thereby ensuring access to adequate working funds on a continual basis;
5. Annually fund the asset renewal program in line with Council's Asset Management Strategy for all of its asset classes.
6. Implement quarterly budget reporting requirements and six monthly Delivery Program reviews;
7. Continually review all operating expenditure and improve efficiency in service delivery where possible;
8. Reduce Council-owned assets which do not align with Council's adopted strategic objectives and that place an unnecessary ongoing maintenance burden on Council and the community;
9. Implement user-pay principles on service provision and assets, excluding known and Council approved community service obligations. Full cost recovery pricing principles to be implemented where appropriate.

Current Financial Position of Council

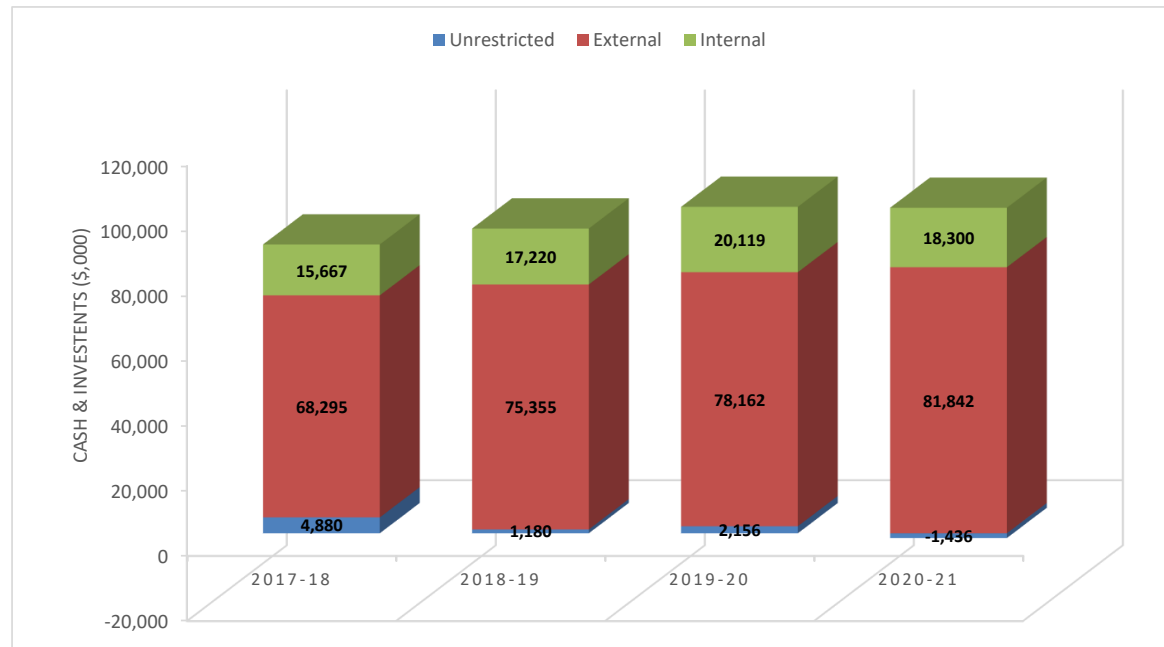
Operating Performance Ratio

The Operating Performance Ratio for the past four financial years from 2017-18 to 2020-21 is seen in the below graph:



Cash and Investments

The total cash and investments, as measured at market valuation, is divided into unrestricted cash, internally restricted cash (by Council), and externally restricted cash (includes water supply, sewerage, and domestic waste funds, external grants unexpended and development contributions) for the past four financial years from 2017-18 to 2020-21, is shown in the following graph:



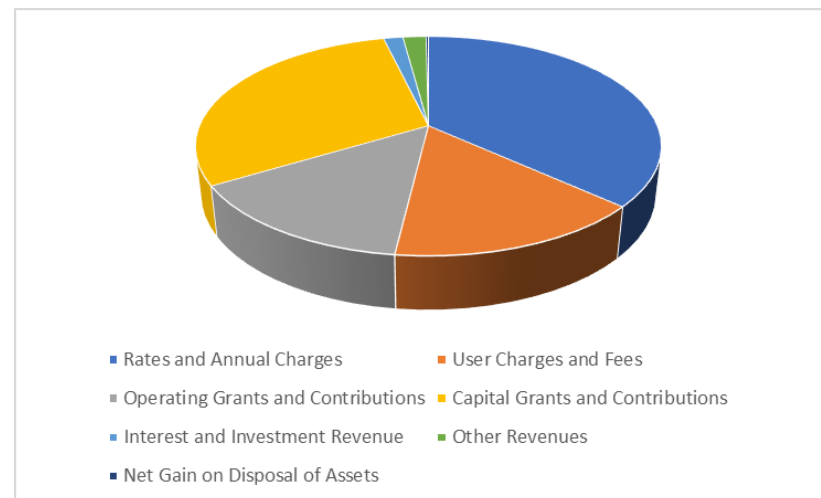
It should be noted that in 2020-21, Council recorded a negative unrestricted cash balance. This was primarily due to a delay in receiving claimed grant funds due to Council. The unrestricted cash balance should return to a health positive balance at 30 June 2022.

Other Financial Position Information

Financial Performance Measures	Indicator	Target	2018	2019	2020	2021
Unrestricted Current Ratio	Ratio	>1.50	3.49	3.32	3.78	2.69
Debt Service Cover Ratio	Ratio	>2.00	2.08	7.28	7.85	8.71
Own Source Operating Revenue	Percentage	>60%	53.37%	70.3%	61.9%	55.3%
Rates and Annual Charges Outstanding	Percentage	<10%	3.02%	2.93%	3.49%	3.74%
Building and Infrastructure Renewals Ratio	Ratio	>100%	60.2%	108.2%	74.1%	246%
Operating Result (before capital grants)	(\$000)	>0	3,667	(1,165)	8,151	4,142

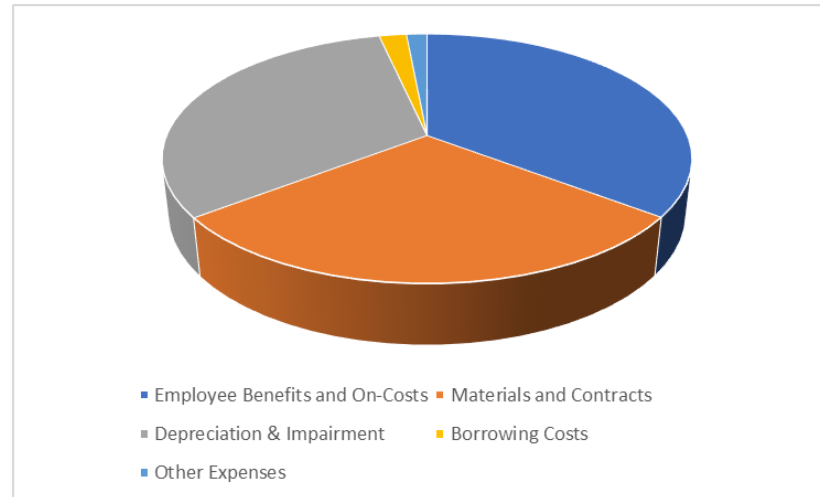
Income from Continuing Operations by Source – 2020-2021 (\$'000)

Rates and Annual Charges	38,134
User Charges and Fees	15,812
Operating Grants and Contributions	15,036
Capital Grants and Contributions	31,071
Interest and Investment Revenue	1,663
Other Revenues	1,987
Net Gain on Disposal of Assets	207



Expenditure from Continuing Operations by Source – 2020-2021 (\$'000)

Employee Benefits and On-Costs	24,056
Materials and Contracts	19,974
Depreciation & Impairment	21,746
Borrowing Costs	1,353
Other Expenses	1,020



Long Term Financial Plan and how it will be used

Council's Long Term Financial Plan model consists of linked spreadsheets that use the 2022-23 Budget, information contained in the Delivery Plan and Operational Plan, as well as long term key planning principles and assumptions to generate 10-year forecasts of income and expenditure.

Council's Long Term Financial Plan covers all areas of Council operations; including General Fund, Domestic Waste Fund, Water Supply and Sewerage Funds. The plan considers the high degree of infrastructure renewal required in each of these funds other than Domestic Waste.

The Long Term Financial Plan will be subject to review and adjustment annually or as priorities change to align with the Community Strategic Plan and Resourcing Strategy components. The 10 year plan presents an Income Statement, Balance Sheet and Cash Flow Statement.

The Long Term Financial Plan also draws on Council's Asset Management Strategy which defines the capital maintenance and renewal expenditure requirements for their respective asset classes.

The Purpose of the Long Term Financial Plan

- Provide a transparent account of Council's financial situation to the community;
- Set out the assumptions upon which Council's financial budgets have been structured;
- Provide methodology for strategic decision making that is in the community's best interest;
- Identify Key Performance Indicators upon which Council can benchmark its financial performance against comparable size and resourced NSW Councils;
- Evaluate the impact of future scenarios upon Council's financial position;
- Provide a basis for future decision making particularly when the Infrastructure Plan and asset management strategy are further refined and developed;
- Identify issues which impact upon the financial sustainability of Council including known opportunities and threats;
- Achieve a consolidated funds cash flow surplus result annually and endeavour to achieve a balanced operational budget result over time acknowledging that minimum service delivery may need to be reviewed while attempting to reduce operating costs in real terms;
- Achieve a current working fund surplus result annually; and
- Assist with planning for major capital infrastructure renewal program.

Key Planning Assumptions

A Long Term Financial Plan is dependent on a number of planning assumptions. In preparing this plan it was necessary to consider a range of matters and make appropriate assumptions. These assumptions have been used to model and formulate the plan.

In developing the Long Term Financial Plan Council has considered and made assumptions with regards to demographics of the Local Government Area (LGA), projected economic growth and industrial development within the LGA, service delivery standards, and all other major influences on Council’s income streams and expenditure patterns and projects.

Income Forecasts

Income Source	Projected Annual Increase
General (Ordinary) Rates	4.0% Includes 1.5% growth
Domestic Waste Charges	3.5%
Sewerage Charges	3.33%
Water Supply Charges	3.33%
Water supply User Pay Charges	3.33%
Interest Rate on Investments	3%
Interest Rate on Overdue Rates	7%
Financial Assistance Grant	2.5%
Other Revenues	4%
User Charges and Fees	4%

Expenditure Forecasts

Expenditure Source	Projected Annual Increase
• Salaries and Wages	3.0%
• Consumer Price Index	2.8%
• Interest Rate for Borrowings	4%
• Insurances	5%
• Electricity and Gas	5%
• Materials and Contracts	3%

Detailed Income Forecast

General (Ordinary) Rates Income

Council is currently experiencing good growth in terms of rateable assessments throughout the LGA. Consistently over the last three to four years, this growth has increased our rating yield by 1.5% per annum.

Rate pegging still poses a major concern to Council as the limit set over recent years has not kept pace with inflation or salary increases. The previous 10 years of rate peg limits are as follows:

Year	Rate Peg
2021-22	2.0%
2020/21	2.6%
2019/20	2.7%
2018/19	2.3%
2017/18	1.5%
2016/17	1.8%
2015/16	2.4%
2014/15	2.3%
2013/14	3.4%
2012/13	3.6%

The original rate peg limit set for the 2022/23 was 0.7%. In recognition that this limit was unrealistic, the Office of Local Government announced that an “Additional Special Rates Variation” would be made available under which Councils could apply to have their rate peg limit increased to 2.5%. Council was successful in its application and applied the full 2.5% to the 2022-23 rates. Advice from IPART is that Councils should allow an annual 2.5% increase in rates in their long term financial planning.

While no provision has been made in the Delivery Plan for a Special Rating Variation (SRV), recent asset management data has highlighted the need for Council to reconsider this position in the not-too-distant future. While the base scenario presented at the end of this document presents free of an SRV, another full review of this document will be undertaken in conjunction with the 2023-24 Operational Plan preparations. This will follow the completion of Asset Condition Assessments that will be taking place in the latter stages of 2022. It is anticipated that the outcome of this assessment may drive the need for Council to consider the need for a SRV for the 2024-25 financial year.

Domestic Waste Charges

The Domestic Waste Management (DWM) service is provided by Council to Goulburn, Marulan and Run-O-Waters. The DWM service provides garbage, green waste and recycling collection services. The basis of the DWM annual charge is on a full cost recovery basis to fund DWM plant fleet, garbage bins, and partial allocation for the operation of the waste centres (rubbish tips) in the LGA (through a waste disposal charge paid to the General Fund).

The DWM charge is projected to increase annually by 3.5% over the next ten-year period. Council will continue to ensure that any service changes are consulted with and conveyed to the community. In 2022-23 a survey will be undertaken in relation to how bulky waste collections are undertaken. Currently this is managed through free weekends at the Waste Management Centres. Council will be looking to determine whether this is still the most appropriate way to handle the waste or if there is a more suitable alternative. Dependent upon the outcome of this process, fluctuations in future increases to the DWM charge may be required

Sewerage Charges

Council operates and manages sewerage systems and services in Goulburn and Marulan. Council intends to maintain the sewerage services and improve the infrastructure in the coming ten-year period.

In recent years, and with assistance from the Federal Government, Council has been able fully upgrade the Goulburn Wastewater Treatment Plant. It has also successfully continued its sewer main relining program and has commenced work on the project to enable the irrigation of sporting fields and parks throughout Goulburn with effluent produced at the new treatment plant.

While there are still several large projects still to be undertaken in the next two to three years, particularly the upgrade of the Marulan Wastewater Treatment Plant, an average annual increase for sewerage charges of 3.33% is projected over the next ten-year period based on full cost recovery principles.

Water Supply Charges

Council operates and manages water supply systems at both Goulburn and Marulan. Council intends to maintain the water supply services and improve the infrastructure for these reticulated water supply systems.

Council has continued to undertake substantial upgrades to all of its water network assets including treatment plants, reservoirs and network infrastructure. This will continue over the period of this plan with the major project being the upgrade of the Marulan Water Treatment Plant and associated infrastructure.

The average annual increase for water supply annual charges of 3.33% is projected over the next ten-year period based on full cost recovery principles.

Water and Sewer User Pay Charges

Both of these charges are based on water consumption levels and the revenue they generate can vary (although not significantly) due to prevailing weather conditions.

This being said, previous initiatives have reduced the expected fluctuation in the revenue generated. These include the Highland Source Pipeline project which will reduce the need for the previous severe water restrictions that required during drought conditions. New requirements in relation to water tanks and water efficient devices has also lessened the demand for the use of town water and, now that these initiatives have been in place for some time, the consumption of water is more consistent and less prone to peaks and troughs.

The water and sewer supply user charges are projected to increase annually by 3.3% over the next ten-year period. All water supply users pay a dollar amount per kilolitre charge with a two tiered tariff pricing system. Residential Sewer user charges are built into the annual charge. Businesses are charged based on their consumption and a “standard discharge factor” which is based on an expected percentage of the water used that will end up in the wastewater system. Both charges are based on full cost recovery of the service.

Interest Rate on Investments

Interest rates are coming off a period where historically low interest rates have been on offer. This has impacted Councils revenue from interest on investments reduce from \$2.8M in 2015-2016 to less than \$1M in the 2021-22 financial year despite Council’s investment portfolio being decidedly larger.

While investment rates now appear to be on the increase, Council has taken a conservative approach and projected an average investment interest rate of 3.0% over the ten-year period. Council’s total cash investment portfolio is estimated to range from \$60-\$120 million up to 2031-32; movements in cash flows and forecast interest rate returns are included in the model. Future changes or volatility in interest rates will have an impact on Council’s long term financial outlook.

Interest Rate on Overdue Rates

Council has maintained its rates and annual charges outstanding percentage below 5% for the past five years. Council staff have enforced Council’s Debt Recovery Policy and remained vigilant in assuring regular cash flow from rates and annual charges. Council will be endeavouring to maintain a rates and annual charges outstanding percentage of below 5%.

Council has projected an average overdue interest rate of 7% over the ten-year period. The total interest revenue from outstanding rates and annual charges will not be materially affected by any changes in the maximum interest rate as determined every year by the Office of Local Government.

Operating Grants

Council's most important and material recurrent operating grant is the untied Financial Assistance Grants (FAG) received from the Federal Government and administered by the NSW Local Government Grants Commission. The FAG grant has a general and roads component. Council has estimated a 2.5% increase annually for the FAG over the 10 year period which is based on the IPART's guidance for future rates increases.

The other material operating grant received by Council is from the Roads and Traffic Authority (RTA) for the Regional Roads Block Grant. This amount is also estimated to increase in line with CPI increases projected as 2.8% annually. Council has assumed that all other recurrent grants and contributions for operating purposes will also increase in line with movements in the CPI.

Operating Grant income is only included in the forward projections for recurrent funding where there is relative certainty that the funding will continue.

Capital Grants

Capital grants are by their nature highly variable from year to year depending on the need and community support for major capital works projects and the availability of relevant programs to assist in funding major capital improvement projects.

Council has been extremely successful in recent years in securing grants to fund major projects such as the Goulburn Performing Arts Centre, Aquatic Centre Upgrade, Goulburn Wastewater Treatment Plant Upgrade, various bridge replacements, sporting field amenities (including Seiffert Oval, Cookbundoon and the Goulburn Regional Hockey Complex) and several major roads projects.

Ongoing and new projects for which funding has been secured are contained within the 2022/23 Operational Plan include the Goulburn Waste Management Centre Upgrade, Marulan Wastewater Treatment Plant Upgrade, effluent reuse irrigation scheme, Carr Confoy amenities and the Common Street upgrade.

Once again capital grant income is only included in the forward projections for recurrent funding where there is relative certainty that the funding will continue or where funding has already been secured for a project. Through its Grants Officers, Council will continue to pursue all available grant funding opportunities for projects that directly meet its strategic direction.

Development Contributions

In July 2020, Council adopted the Urban and Fringe Housing Strategy which provides direction for future residential growth within Goulburn and Marulan. Consequently, this triggered a review of Council's existing Developer Contribution Plans levied under sections 7.11 and 7.12 (formerly s94 and s94A) of the Environmental Planning and Assessment Act 1979, resulting in the adoption of the new Local Infrastructure Contributions Plan 2021 (LICP). The new LICP not only complements the Urban and Fringe Housing Strategy, but also the Employment Lands Strategy and the Local Strategic Planning Statement by identifying future infrastructure needs that will be driven by the ongoing growth being experienced within the LGA and providing a mechanism for Council to fund such infrastructure.

Additionally, the LICP provides Council with the ability to levy contributions from developments that require haulage of products along local roads, and therefore enabling Council to appropriately fund maintenance works.

Council also has a Development Servicing Plan, made under section 64 of the Local Government Act 1993, which levies contributions for water, sewer and stormwater services.

Council will ensure that these funds are placed in the appropriate reserves to be used to fund infrastructure projects whenever this option is available.

User Charges and Fees

Council has numerous user charges and fees that are statutory fees determined by regulation or by another government agency, such as Development Application fees these user charges and fees provided in the relevant legislation. Therefore, no increase is estimated in statutory fees.

For discretionary fees, the most material fees are for waste disposal at Council's Waste Management Centres, admission and activities at the Goulburn Aquatic Centre and cemetery fees. For all discretionary fees an annual increase of 4% is projected over the next ten-year period based on full cost recovery principles and profit component where applicable.

Other Revenues

Other Revenues are relatively immaterial in Council's operating budget these items include; property rental income, fuel tax credits and other recoverable charges. An annual increase of 4% is projected over the next ten-year period based on full cost recovery principles and profit component where applicable.

Service Levels

Council will endeavour to continue to maintain the existing level of services for all the principal activities undertaken by Council as detailed in Councils Delivery Program and Operational Plan under each Strategic Objective Area.

This being said, for Council to meet the service levels of Infrastructure maintenance and renewal as detailed in the Infrastructure Plan and Asset Management Strategy, particularly in light of recent weather conditions, Council may need to review the level of service it provides in other key service areas. This will need a full review once the transport asset condition assessment is completed during the second half of 2022.

Other Economic Factors

There are a number of economic factors that may potentially adversely affect the long term financial projections and assumptions used by Council in formulating the current Long Term Financial Plan. These include the following items:

Volatility in the Consumer Price Index

In recent years, the Consumer Price Index (CPI) has been relatively low. CPI was in negative territory from June 2019 to June 2020 but has started to increase quickly as the economy recovers from the Covid-19 pandemic and was expected to hit 6% for the 2021/22 financial year. The federal bank has reacted to this with a series of increases to the official cash rate in an effort to reign in inflation.

The following table shows the CPI movements over the last 5 years (June to June)

Year	CPI Movement
2021-22 (March)	4.3%
2020-21	3.8%
2019-20	-0.03%
2018-19	1.6%
2017-18	2.1%

Council’s operating budget is particularly sensitive to changes in the CPI. This variability has the potential to have significant implications on Council’s financial outlook.

Cost Shifting from Federal and State Governments

The issue of cost shifting is of significant concern to all NSW Councils. Traditional cost shifted activities include Rural Fire Services, pensioner rates concessions, public libraries and noxious weeds. In recent years a number of traditional NSW Government compliance activities have been handed over to Council with little to no supporting resources (financial or physical), including:

- Underground Petroleum Storage System regulation and monitoring
- Home Based Food Business regulation and monitoring
- Legionella Control & Warm Water System Regulation

- Boarding Houses
- Biosecurity Compliance & Planning – Animal Services & Weeds
- Contaminated Land
- Illegal Clearing
- Private Water Supply Quality Assurance Programs
- Water Carter Compliance Inspections
- Short term Rental Accommodation Regulation.

In addition to the above, Council's contribution towards the emergency services has increased in recent years with the potential for a significant increase in the next year or two. If this situation is not addressed Council's financial position will continue to worsen.

Salaries and Wages

Goulburn Mulwaree employs 315 full-time equivalent employees including seasonal casual staff. The Workforce Plan identifies human resources key performance areas, goals and strategies and how they interact with Council's Strategic Objectives and Aspirations from the Community Strategic Plan to assist in delivering Council's programs. Council's single largest expense relates to employee costs.

Council reviews each position upon a vacancy and assesses the need for changes to a position or to the position parameters. Council does not anticipate any significant decrease in the number of employees.

All staff members (other than the contracted Senior Executive staff) are employed by Council under the NSW Industrial Relations System. The employment terms and conditions are set out in the Local Government (State) Award. The Award is currently under review so the future provision for annual increases is yet to be determined. Historically, over the past 10 years, the average annual Award salary increase has been 2.42%.

Also, salaries and wages costs are affected by individual staff progressing in Council's Salary Structure by achieving productivity improvements related to their grading and salary steps. Council provides a modest allowance for these additional impacts. Council has forecast an annual increase in salaries and wages of 3.0% over the term of the Long Term Financial Plan.

Superannuation Guarantee Contribution

The Superannuation Guarantee is required to be paid by Council to nominated superannuation funds as employer contributions on behalf of individual employees. The Superannuation Guarantee has been set at 10.5% of employee’s salary for the 2022/23 Financial Year, however the Federal Government announced the % contribution rate will increase by 0.5% per annum until 2025/26 where the rate will reach the target rate of 12.0%. The superannuation guarantee contribution rates are as follows:

Financial Year	Rate
2022/23	10.5%
2023/24	11.0%
2024/25	11.5%
2025/26 onwards	12.0%

The Long Term Financial Plan assumes that the Superannuation Guarantee expense will increase by the increment amounts and also increase in line with forecast increases in salaries and wages.

Defined Benefit Plan Contribution

Council is involved in an industry defined benefits superannuation scheme, known as the Local Government Superannuation Retirement Scheme. This superannuation scheme is a multi-employer fund where assets accumulate in the fund to meet member’s benefits as defined in a Trust Deed consisting of all NSW Councils.

In 2009, Local Government Superannuation advised that the Retirement Scheme, as a result of the global financial crisis, had a significant deficiency of assets over liabilities. As a result, the Scheme imposed increased contributions from 2009-10 for a period of up to 10 years to recover the deficit. Despite now being outside of the initial ten-year period, Council is still faced with these increased contributions.

While this figure will continue to drop as members of the scheme retire or resign, Council has taken a conservative approach and has carried the additional expense over the whole ten years of the Long Term Financial Plan. Council currently has 15 employee members in this scheme, and the current annual employer contribution expense is approximately \$90,000

Workers Compensation

Council's Workers Compensation Insurance Premium is a significant employee expenditure oncost. The premium is calculated based on three years of workers compensation claims experience, estimated salaries and wages and various multiplier factors.

It is extremely difficult to calculate an appropriate inflationary index to forecast likely future premiums. However, the claims history being currently experienced by Council combined with the increased annual salary and wages costs is likely to result in minor increases to workers compensation premiums in the immediate future.

The Long-Term Financial Plan estimates an 3.5% increase annually noting that due to the implementation of an effective return to work and rehabilitation program Council has succeeded in greatly reducing workers compensation claims in recent years.

Interest Rate for Borrowings

Loan borrowings are a viable option for Councils to utilise to fund major capital works projects. These projects involve the construction of assets which have a long term useful life. Borrowing effectively enables these assets to be paid for by those who benefit from them.

Historically Council loans have been for fixed term periods and fixed interest rates to reduce the risk of exposure to variable repayment amounts.

Council has recently undertaken significant borrowings to fund major projects such as the Goulburn Performing Arts Centre, Aquatic Centre upgrade, Goulburn Waste Management Centre upgrade and the Towrang Bridge replacement. Council has utilised both internal loans and low interest loans from TCorp in the funding of these projects. Despite these borrowings Council's Debt Service Cover ratio is projected to remain well above expected benchmarks.

Any future upward movement in the official cash rate by the Australian Reserve Bank (current cash rate at 30 June 2022 is at 0.85%) has the potential to increase the borrowing interest rates available from financial institutions. At the time this plan was being prepared, the official cash rate was in a definite upwards trend.

At present the only future borrowings contained within the Long Term Financial Plan is in the 2022-23 financial year where \$4 million is proposed to be borrowed for the construction of the new amenities building at the Carr Confoy sporting fields.

Consumer Price Index

See comments in economic factors outlined earlier titled "Volatility in Consumer Price Index". The annual CPI is estimated at 2.8% annually for 10 years in Council's Long Term Financial Plan.

Depreciation Expense

Depreciation of Council's major infrastructure assets is determined within their respective asset management strategies and this is reflected in the Long Term Financial Plan. These documents also detail the useful lives and depreciation periods for each class of asset.

The depreciation expense is calculated using the straight line method to allocate their cost, net of their residual value, over their estimated useful lives. The assets' useful lives and residual values are reviewed each year.

In calculating depreciation, an annual provision for revaluation and recurrent depreciation expense increase of 1.90% has been included in the Long Term Financial Plan. This is based on recent assets revaluation data.

Council continues to revalue its assets on a 5-year rolling cycle. Since the commencement of revaluations Council's total depreciation has more than doubled. The additional annual depreciation expense for all these classes of assets continues to make generating a positive operational result extremely difficult, especially in the general fund where Council's transport assets sit.

Other Expenses

The Long Term Financial Plan estimates a 2.8% increase annually to 2032 for "other expenses" which is primarily Council's contribution to the NSW Government towards the cost of the emergency services (State Emergency Service, Rural Fire Service and NSW Fire and Rescue). There remains uncertainty around these contributions following an attempt by the NSW Government to significantly increase this burden on Council in recent years. The mooted increases have been "subsidised" by the Government in recent years (and including 2022-23). It remains to be seen whether this subsidy disappears, or if the proposed increases are abandoned. If the increases are carried on without subsidy, this would potentially increase Council's contribution by approximately \$180,000 per annum.

Insurances

The insurance expense is projected to increase annually by 5% over the next ten-year period. This projection is based in part on historical data and claims history.

In recent years, insurance premiums have been impacted nationally through major natural disasters such as the 2019-20 bushfires and recent major flooding events throughout NSW.

Materials and Contracts

The Long Term Financial Plan estimates an average 3% increase annually in Materials and Contracts expense.

Materials and contracts cover a wide spectrum of expenditure including raw materials, contractor and consultancy costs, audit fees, elected member allowances, telecommunications, bank fees, gas and electricity, insurances and legal fees. Projected increases within these expenditure items will vary with

some, such as contractor expenses increasing above CPI levels, while others are subject to minimal increases. Items such as legal expenses are hard to anticipate and as such, a set amount is budgeted for them in each budget year which does not change from year to year.

Major Capital Works Projects

Council is emerging from a period of large capital works projects, including:

- Performing Arts Centre
- Aquatic Centre upgrade
- Goulburn Waste Water Treatment Plant upgrade
- Wollondilly Walking Track
- Sporting Field amenity upgrades
- Timber bridge replacements
- Riverside Park
- Victoria Park Adventure Playground

There are a number of large projects included in the 10-year period of this Plan including:

- Goulburn Waste Management Centre Upgrade
- Marulan Water and Wastewater Treatment Plant Upgrades
- Marulan Water Treatment Plant Upgrade
- Effluent reuse irrigation scheme
- Carr Confoy amenities
- Common Street upgrade.

While the recent focus has been on the enhancement of Council's portfolio of facilities for the enjoyment of the community, recent weather events has caused significant damage to Council's road network. During 2022-23 Council will be performing full asset condition testing on all its transport assets. This will provide more complete information for our Asset Management Plans and will more than likely place an increased focus on the renewal of existing infrastructure to bring these assets back to what is deemed a satisfactory standard.

Methods of Monitoring Financial Performance

The financial sustainability of local government has been the subject of various independent reviews which discuss contributing factors such as constraints on revenue growth (such as rate capping), ageing infrastructure, ageing population, legislative change and cost shifting.

Through the new reporting framework, the Long Term Financial Plan opens the way for Council to address these issues and, in consultation with the community, set funding priorities and service levels that set Council on a path to a more sustainable future.

Council will annually monitor, report, and assess its financial performance using the following measures:

Performance Measures	Performance Indicator
Unrestricted Current Ratio of Assets to Liabilities	>2:1
Consolidated Debt Service Ratio for all Funds	<10% of Operating Revenue
Rates and Annual Charges Outstanding Ratio	<=10%
User Charges and Fees Outstanding Ratio	<=10%
Infrastructure Renewal Ratio	>=1:1
Total Unrestricted Cash Reserves	>\$250,000 at financial year end
Employee Leave Entitlements Cash Reserve	Maintain at 30% of total liability
Working Capital Result	Surplus maintained annually
Each Fund (Water, Sewer and DWM)	Full cost recovery and replenish cash reserves for future asset renewals
Completion of Capital Budget	>=80% completion rate each year
Budget Revote works carryovers	<2% of original operating budget
Investment Returns	>90 day BBSW Rate

Conclusion

The Long Term Financial Plan has confirmed that these are indeed difficult, changing and financial challenging times. The 10 year analysis shows Council with an operating deficit, before capital grants and contributions, for the entire period to 2021. It will be necessary for all Council stakeholders to work constructively together to progress through various difficult issues.

Council has completed two revaluations of assets at fair value for the following asset classes: operational land, buildings, property, plant and equipment, office equipment, stormwater, roads, bridges, footpaths, water supply, and sewerage assets.

The revaluation processes have led to Council more than doubling its depreciation expenses recorded annually with the largest increases seen in roads and bridges. The ongoing increases in the depreciation expense shows the challenge Council will have in funding asset renewal programs into the future and this depreciation expense makes it unlikely for Council to achieve an operating budget surplus or balance budget (before capital grants and contributions) in the immediate future without inter-governmental funding distribution changes.

Further obligations imposed upon Councils (cost shifts) by other tiers of government continue to have negative impacts upon Council's Long Term Financial Plan modelling and financial position. Local Government NSW have demonstrated that the impact of cost shifting upon NSW Councils continues to equate to approximately 3.5% of total revenue for Council each year.

Future consideration by Council of a special rates variation application is imperative to maintain the existing standard of services to the Goulburn Mulwaree community. In particular, an additional revenue source is necessary for the asset renewal program for the Council local road network.

Funding from the other tiers of government is available from time to time but has not been included in the Long Term Financial Plan as these sources are irregular and largely unpredictable. However, Council continues to endeavour to apply for and maximise access to State and Federal grants through our Grants Officers.

Financial Modelling Scenarios

The Long Term Financial Plan has outlined financial modelling for the following scenario.

Base Scenario

The Base Scenario is based upon the 2022-23 Budget and 4-year projections contained within the Delivery Plan. Future projections beyond the four years are based on the assumptions outlined in this document.

Council will continue to deliver the same services based on the principal activities as outlined in Council's Integrated Planning and Reporting documents. The variable component will be the capital expenditure and capital grants program. These programs have been based on current information but will need to be reviewed as more information comes to hand.

As mentioned throughout this document, Council will be undertaking a fill condition assessment on its transport assets in the latter months of 2022. Once the results of this assessment are known, a full review of this document will be undertaken during April and May 2023. Part of this review will involve the running of a number of scenarios as to how Council will best address the outcomes of this report including options for funding any additional works required. One of these options is likely to be a Special Rate Variation.



LTFP Financial Statements by Entity

Date Report Run: 25-Oct-2022

10 - General Fund

Income Statement	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
Income										
Rates & Annual Charges	23,100,234	24,014,564	24,965,456	25,954,371	26,979,744	28,046,041	29,154,894	30,308,004	31,507,136	32,754,130
User Charges & Fees	8,368,471	8,539,331	8,878,973	9,180,148	9,595,316	9,925,034	10,369,883	10,730,467	11,207,414	11,601,376
Interest & Investment Revenue	285,000	285,000	285,000	285,000	285,000	285,000	285,000	285,000	285,000	285,000
Other Revenues	1,542,768	1,594,641	1,658,739	1,740,149	1,809,961	1,872,311	1,947,297	2,015,023	2,095,600	2,169,858
Operating Grants & Contributions	11,283,947	10,905,208	11,089,813	11,222,698	11,388,219	11,559,990	11,734,123	11,962,734	12,144,939	12,331,861
Internal Income	20,002,703	20,302,016	21,012,531	21,722,284	22,456,716	23,216,693	24,003,114	24,816,907	25,659,036	26,530,497
Total Revenue	64,583,124	65,640,760	67,890,512	70,104,650	72,514,956	74,905,069	77,494,311	80,118,134	82,899,125	85,672,721
Expenses										
Employee costs	24,572,002	25,878,133	26,595,900	27,463,765	28,306,258	29,199,916	30,120,247	31,068,045	32,044,126	33,049,358
Materials & Contracts	15,640,990	14,879,156	15,487,742	15,482,945	16,098,769	16,551,865	17,232,863	17,175,067	17,827,887	18,010,510
Borrowing Costs	803,174	865,626	811,572	756,022	698,761	639,860	578,870	515,103	451,363	384,667
Depreciation & Impairment	17,398,184	17,699,086	18,031,725	18,370,685	18,716,085	19,068,047	19,426,697	19,792,161	20,164,569	20,544,052
Other Expenses	1,207,072	1,236,554	1,266,847	1,297,973	1,329,954	1,362,816	1,396,581	1,431,274	1,466,922	1,503,549
Internal Expenses	12,271,752	12,686,750	13,115,954	13,559,855	14,018,960	14,493,796	14,984,906	15,492,853	16,018,220	16,561,610
Total Expenses	71,893,174	73,245,305	75,309,741	76,931,244	79,168,787	81,316,300	83,740,164	85,474,503	87,973,087	90,053,746
Operating Surplus/(Deficit) before Capital	-7,310,050	-7,604,546	-7,419,229	-6,826,594	-6,653,832	-6,411,231	-6,245,853	-5,356,369	-5,073,962	-4,381,025
Capital Income										
Capital Grants & Contributions	22,237,894	1,224,498	1,224,498	1,224,498	1,224,498	1,224,498	1,224,498	1,224,498	1,224,498	1,224,498
Operating Surplus/(Deficit) after Capital	14,927,844	-6,380,048	-6,194,731	-5,602,096	-5,429,334	-5,186,733	-5,021,355	-4,131,871	-3,849,464	-3,156,527

Cash/Fund Flow Statement	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
Non Cash										
Depreciation & Impairment	17,398,184	17,699,086	18,031,725	18,370,685	18,716,085	19,068,047	19,426,697	19,792,161	20,164,569	20,544,052
Total Non Cash	17,398,184	17,699,086	18,031,725	18,370,685	18,716,085	19,068,047	19,426,697	19,792,161	20,164,569	20,544,052
Investing Fund Flows										
Capital Works	-43,093,596	-8,652,602	-8,558,102	-8,336,567	-8,706,141	-8,274,827	-8,629,629	-8,458,548	-8,703,590	-8,480,755
Asset Sales	320,000	320,000	320,000	320,000	320,000	320,000	320,000	320,000	320,000	320,000
Total Investing Fund Flows	-42,773,596	-8,332,602	-8,238,102	-8,016,567	-8,386,141	-7,954,827	-8,309,629	-8,138,548	-8,383,590	-8,160,755
Financing Fund Flows										
Loan Principal	-2,105,485	-2,031,404	-2,085,459	-2,141,007	-2,198,269	-2,257,170	-2,318,159	-2,380,927	-2,445,663	-2,512,361
Hockey Facility Contract	-300,000	-300,000	-300,000	-300,000	-300,000	-300,000	-300,000	-300,000	0	0
Proceeds from Borrowings	4,000,000	0	0	0	0	0	0	0	0	0
Movement in Contract Liabilities	-1,834,838	0	0	0	0	0	0	0	0	0
Total Financing Fund Flows	-240,323	-2,331,404	-2,385,459	-2,441,007	-2,498,269	-2,557,170	-2,618,159	-2,680,927	-2,445,663	-2,512,361
Net Inc/(Dec) in Funds before Transfers	-10,687,892	655,032	1,213,434	2,311,014	2,402,341	3,369,316	3,477,554	4,840,814	5,485,852	6,714,409
Reserve Movements										
Transfers to Internal Reserves	-244,614	-921,690	-857,190	-976,690	-977,190	-976,690	-907,190	-1,031,690	-1,032,190	-1,032,190
Transfers to Developer Contributions	-2,819,500	-2,819,500	-2,819,500	-2,819,500	-2,819,500	-2,819,500	-2,819,500	-2,819,500	-2,819,500	-2,819,500
Transfers to Other External Reserves	158,182	0	-10,000	0	-10,000	0	-10,000	0	0	0
Transfers from Internal Reserves	5,063,149	1,419,882	1,303,875	1,108,875	1,113,875	1,108,875	1,298,875	1,088,875	838,875	838,875
Transfers from Developer Contributions	1,454,662	315,000	500,000	515,000	500,000	500,000	500,000	500,000	505,000	500,000
Transfers from Other External Reserves	4,055,945	10,000	0	10,000	0	10,000	0	10,000	10,000	10,000
Total Reserve Movements	7,667,824	-1,996,308	-1,882,815	-2,162,315	-2,192,815	-2,177,315	-1,937,815	-2,252,315	-2,497,815	-2,502,815
Net Inc/(Dec) in Unrestricted Funds	-3,020,068	-1,341,276	-669,381	148,699	209,526	1,192,001	1,539,739	2,588,499	2,988,037	4,211,594

Balance Sheet	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
Current Assets										
Cash & Cash Equivalents	28,740,836	29,395,868	30,609,301	32,920,316	35,322,657	38,691,973	42,169,528	47,010,342	52,496,194	59,210,603
Receivables - Current	4,401,742	4,401,742	4,401,742	4,401,742	4,401,742	4,401,742	4,401,742	4,401,742	4,401,742	4,401,742
Inventories - Current	523,803	523,803	523,803	523,803	523,803	523,803	523,803	523,803	523,803	523,803
Contract Assets	4,459,113	4,459,113	4,459,113	4,459,113	4,459,113	4,459,113	4,459,113	4,459,113	4,459,113	4,459,113
Total Current Assets	38,125,494	38,780,525	39,993,959	42,304,974	44,707,315	48,076,631	51,554,185	56,395,000	61,880,852	68,595,261
Non Current Assets										
Other Assets - Non Current	363,472	363,472	363,472	363,472	363,472	363,472	363,472	363,472	363,472	363,472
Non Current Assets Held For Sale	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000
Infrastructure, Property, Plant & Equipment	995,511,104	986,222,681	976,508,600	966,235,537	955,988,187	944,959,131	933,927,825	922,361,604	910,669,677	898,377,124
Investment Property	4,400,000	4,400,000	4,400,000	4,400,000	4,400,000	4,400,000	4,400,000	4,400,000	4,400,000	4,400,000
Total Non Current Assets	1,000,724,577	991,436,153	981,722,072	971,449,009	961,201,659	950,172,603	939,141,297	927,575,076	915,883,150	903,590,597
Total Assets	1,038,850,070	1,030,216,678	1,021,716,031	1,013,753,982	1,005,908,974	998,249,234	990,695,482	983,970,076	977,764,001	972,185,857
Current Liabilities										
Lease Liabilities	90,706	168,765	248,308	329,362	411,956	496,119	581,881	669,273	758,325	849,070
Payables	8,278,892	7,978,892	7,678,892	7,378,892	7,078,892	6,778,892	6,478,892	6,178,892	6,178,892	6,178,892
Contract Liabilities	5,211,603	5,211,603	5,211,603	5,211,603	5,211,603	5,211,603	5,211,603	5,211,603	5,211,603	5,211,603
Borrowings	32,384,536	30,353,132	28,267,673	26,126,666	23,928,397	21,671,227	19,353,068	16,972,141	14,526,478	12,014,117
Provisions- Employee	7,127,560	7,127,560	7,127,560	7,127,560	7,127,560	7,127,560	7,127,560	7,127,560	7,127,560	7,127,560
Provisions- Other	13,727,567	13,727,567	13,727,567	13,727,567	13,727,567	13,727,567	13,727,567	13,727,567	13,727,567	13,727,567
Total Current Liabilities	66,820,864	64,567,520	62,261,603	59,901,650	57,485,975	55,012,968	52,480,572	49,887,037	47,530,426	45,108,809
Non Current Liabilities										
Payables - Non Current	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000
Provisions - Non Current- Other	414,073	414,073	414,073	414,073	414,073	414,073	414,073	414,073	414,073	414,073
Total Non Current Liabilities	2,814,073	2,814,073	2,814,073	2,814,073	2,814,073	2,814,073	2,814,073	2,814,073	2,814,073	2,814,073
Total Liabilities	69,634,937	67,381,593	65,075,676	62,715,723	60,300,048	57,827,041	55,294,645	52,701,110	50,344,499	47,922,882
Net Assets	969,215,133	962,835,086	956,640,355	951,038,259	945,608,926	940,422,192	935,400,837	931,268,966	927,419,502	924,262,975

Equity										
Retained Earnings	253,795,394	245,419,038	237,341,493	229,577,082	221,954,933	214,590,885	207,631,715	201,247,529	194,900,250	189,240,908
Revaluation Reserves	689,460,527	689,460,527	689,460,527	689,460,527	689,460,527	689,460,527	689,460,527	689,460,527	689,460,527	689,460,527
External Reserves - In Liabilities	6,887,472	6,887,472	6,887,472	6,887,472	6,887,472	6,887,472	6,887,472	6,887,472	6,887,472	6,887,472
External Reserves - Other	7,929,979	10,434,479	12,753,979	15,058,479	17,377,979	19,697,479	22,016,979	24,336,479	26,650,979	28,970,479
Internal Reserves	989,086	1,160,776	1,137,466	1,314,156	1,490,846	1,667,536	1,564,226	1,745,916	1,927,606	2,109,296
Internal Reserves	5,533,410	5,421,506	5,421,506	5,421,506	5,421,506	5,421,506	5,421,506	5,421,506	5,421,506	5,421,506
Internal Reserves	3,797,400	3,239,422	2,820,547	2,511,672	2,202,797	1,893,922	1,605,047	1,366,172	1,377,297	1,388,422
Internal Reserves	810,353	810,353	805,853	805,853	801,353	801,353	801,853	801,853	802,353	802,853
Internal Reserves	11,514	1,514	11,514	1,514	11,514	1,514	11,514	1,514	-8,486	-18,486
Total Equity	969,215,134	962,835,086	956,640,356	951,038,260	945,608,926	940,422,193	935,400,838	931,268,967	927,419,503	924,262,975
Total Equity	969,215,134	962,835,086	956,640,356	951,038,260	945,608,926	940,422,193	935,400,838	931,268,967	927,419,503	924,262,975

20 - Domestic Waste Management

Income Statement	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
Income										
Rates & Annual Charges	4,750,556	4,913,576	5,082,273	5,256,844	5,410,828	5,569,369	5,732,601	5,900,662	6,073,695	6,251,845
Interest & Investment Revenue	20,500	20,500	20,500	20,500	20,500	20,500	20,500	20,500	20,500	20,500
Other Revenues	27,901	29,017	30,178	31,385	32,640	33,946	35,304	36,716	38,185	39,712
Total Revenue	4,798,958	4,963,094	5,132,951	5,308,729	5,463,968	5,623,815	5,788,405	5,957,878	6,132,379	6,312,057
Expenses										
Employee costs	962,062	994,302	1,027,618	1,036,793	1,097,651	1,134,444	1,172,478	1,211,796	1,252,445	1,294,444
Materials & Contracts	1,000,465	950,915	977,065	1,081,435	1,031,543	1,059,910	1,089,058	1,199,007	1,149,780	1,181,399
Depreciation & Impairment	753	767	782	797	812	827	843	859	875	892
Internal Expenses	2,503,327	2,594,494	2,689,041	2,787,094	2,888,786	2,994,253	3,103,639	3,217,089	3,334,759	3,456,806
Total Expenses	4,466,607	4,540,479	4,694,506	4,906,118	5,018,791	5,189,435	5,366,018	5,628,752	5,737,859	5,933,541
Operating Surplus/(Deficit) before Capital	332,351	422,615	438,445	402,611	445,177	434,380	422,388	329,127	394,521	378,516
Capital Income										
Operating Surplus/(Deficit) after Capital	332,351	422,615	438,445	402,611	445,177	434,380	422,388	329,127	394,521	378,516

Cash/Fund Flow Statement	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
Non Cash										
Depreciation & Impairment	753	767	782	797	812	827	843	859	875	892
Total Non Cash	753	767	782	797	812	827	843	859	875	892
Investing Fund Flows										
Capital Works	-4,650	0	0	0	0	0	0	0	0	0
Asset Sales	0	0	0	0	0	0	0	0	0	0
Total Investing Fund Flows	-4,650	0	0	0	0	0	0	0	0	0
Financing Fund Flows										
Total Financing Fund Flows	0	0	0	0	0	0	0	0	0	0
Net Inc/(Dec) in Funds before Transfers	328,454	423,382	439,227	403,408	445,989	435,207	423,231	329,986	395,396	379,408
Reserve Movements										
Transfers from Other External Reserves	79,650	0	0	0	0	0	0	0	0	0
Total Reserve Movements	79,650	0	0	0	0	0	0	0	0	0
Net Inc/(Dec) in Unrestricted Funds	408,104	423,382	439,227	403,408	445,989	435,207	423,231	329,986	395,396	379,408

Balance Sheet	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
Current Assets										
Cash & Cash Equivalents	3,191,678	3,615,061	4,054,288	4,457,696	4,903,685	5,338,892	5,762,122	6,092,108	6,487,504	6,866,912
Receivables - Current	96,935	96,935	96,935	96,935	96,935	96,935	96,935	96,935	96,935	96,935
Total Current Assets	3,288,613	3,711,995	4,151,223	4,554,630	5,000,619	5,435,827	5,859,057	6,189,043	6,584,439	6,963,847
Non Current Assets										
Infrastructure, Property, Plant & Equipment	65,376	64,609	63,827	63,030	62,218	61,391	60,548	59,689	58,813	57,921
Total Non Current Assets	65,376	64,609	63,827	63,030	62,218	61,391	60,548	59,689	58,813	57,921
Total Assets	3,353,989	3,776,604	4,215,050	4,617,660	5,062,838	5,497,217	5,919,605	6,248,732	6,643,252	7,021,768
Current Liabilities										
Payables	759	759	759	759	759	759	759	759	759	759
Provisions- Employee	246,157	246,157	246,157	246,157	246,157	246,157	246,157	246,157	246,157	246,157
Total Current Liabilities	246,916	246,916	246,916	246,916	246,916	246,916	246,916	246,916	246,916	246,916
Non Current Liabilities										
Total Non Current Liabilities	0	0	0	0	0	0	0	0	0	0
Total Liabilities	246,916	246,916	246,916	246,916	246,916	246,916	246,916	246,916	246,916	246,916
Net Assets	3,107,073	3,529,688	3,968,134	4,370,744	4,815,922	5,250,301	5,672,689	6,001,816	6,396,336	6,774,852
Equity										
Retained Earnings	2,996,834	3,419,449	3,857,894	4,260,505	4,705,682	5,140,062	5,562,450	5,891,576	6,286,097	6,664,613
Revaluation Reserves	7	7	7	7	7	7	7	7	7	7
External Reserves - Other	110,232	110,232	110,232	110,232	110,232	110,232	110,232	110,232	110,232	110,232
Total Equity	3,107,073	3,529,688	3,968,134	4,370,744	4,815,922	5,250,301	5,672,689	6,001,816	6,396,336	6,774,852
Total Equity	3,107,073	3,529,688	3,968,134	4,370,744	4,815,922	5,250,301	5,672,689	6,001,816	6,396,336	6,774,852

30 - Water Fund

Income Statement	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
Income										
Rates & Annual Charges	2,758,556	2,843,035	2,930,189	3,020,102	3,112,862	3,208,557	3,307,280	3,409,128	3,514,197	3,622,590
User Charges & Fees	7,929,252	8,185,649	8,450,353	8,723,636	9,005,775	9,297,058	9,597,782	9,908,254	10,228,790	10,559,718
Interest & Investment Revenue	270,000	270,000	270,000	270,000	270,000	270,000	270,000	270,000	270,000	270,000
Other Revenues	103,680	107,827	112,140	116,626	121,291	126,142	131,188	136,436	141,893	147,569
Total Revenue	11,061,488	11,406,511	11,762,682	12,130,364	12,509,927	12,901,757	13,306,251	13,723,817	14,154,880	14,599,876
Expenses										
Employee costs	2,075,723	2,131,010	2,187,737	2,298,498	2,305,542	2,366,708	2,432,660	2,497,064	2,563,132	2,630,851
Materials & Contracts	2,943,948	2,944,735	3,026,409	3,110,370	3,241,683	3,285,414	3,376,629	3,470,400	3,566,798	3,715,896
Borrowing Costs	800,033	762,226	718,978	685,621	646,396	608,827	564,848	518,259	469,410	420,506
Depreciation & Impairment	2,993,171	3,050,042	3,107,993	3,167,044	3,227,218	3,288,535	3,351,018	3,414,687	3,479,566	3,545,678
Internal Expenses	2,548,161	2,636,965	2,728,893	2,824,059	2,922,575	3,024,562	3,130,142	3,239,444	3,352,600	3,469,747
Total Expenses	11,361,037	11,524,977	11,770,009	12,085,592	12,343,414	12,574,046	12,855,297	13,139,855	13,431,507	13,782,678
Operating Surplus/(Deficit) before Capital	-299,549	-118,466	-7,327	44,772	166,513	327,712	450,954	583,963	723,374	817,199
Capital Income										
Capital Grants & Contributions	641,066	646,848	652,846	654,803	665,502	672,179	675,857	682,923	690,236	697,825
Operating Surplus/(Deficit) after Capital	341,517	528,381	645,519	699,575	832,016	999,891	1,126,811	1,266,885	1,413,610	1,515,023

Cash/Fund Flow Statement	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
Non Cash										
Depreciation & Impairment	2,993,171	3,050,042	3,107,993	3,167,044	3,227,218	3,288,535	3,351,018	3,414,687	3,479,566	3,545,678
Total Non Cash	2,993,171	3,050,042	3,107,993	3,167,044	3,227,218	3,288,535	3,351,018	3,414,687	3,479,566	3,545,678
Investing Fund Flows										
Capital Works	-13,184,092	-7,640,798	-4,069,914	-5,439,914	-4,013,578	-6,503,138	-3,454,614	-4,509,390	-3,324,322	-3,339,434
Asset Sales	0	0	0	0	0	0	0	0	0	0
Total Investing Fund Flows	-13,184,092	-7,640,798	-4,069,914	-5,439,914	-4,013,578	-6,503,138	-3,454,614	-4,509,390	-3,324,322	-3,339,434
Financing Fund Flows										
Loan Principal	-394,420	-432,227	-431,937	-334,680	-373,905	-411,474	-455,452	-502,042	-550,890	-599,795
Movement in Contract Assets	179,874	0	0	0	0	0	0	0	0	0
Total Financing Fund Flows	-214,546	-432,227	-431,937	-334,680	-373,905	-411,474	-455,452	-502,042	-550,890	-599,795
Net Inc/(Dec) in Funds before Transfers	-10,063,949	-4,494,602	-748,340	-1,907,975	-328,249	-2,626,186	567,762	-329,860	1,017,964	1,121,472
Reserve Movements										
Transfers to Developer Contributions	-500,000	-500,000	-500,000	-500,000	-500,000	-500,000	-500,000	-500,000	-500,000	-500,000
Transfers from Developer Contributions	1,774,235	324,235	674,235	174,235	174,235	174,235	174,235	174,235	174,235	174,235
Transfers from Other External Reserves	2,346,214	0	0	0	0	0	0	0	0	0
Total Reserve Movements	3,620,449	-175,765	174,235	-325,765	-325,765	-325,765	-325,765	-325,765	-325,765	-325,765
Net Inc/(Dec) in Unrestricted Funds	-6,443,501	-4,670,367	-574,105	-2,233,740	-654,014	-2,951,951	241,997	-655,625	692,199	795,707

Balance Sheet	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
Current Assets										
Cash & Cash Equivalents	20,898,608	16,404,006	15,655,666	13,747,692	13,419,443	10,793,257	11,361,019	11,031,160	12,049,123	13,170,595
Receivables - Current	1,450,963	1,450,963	1,450,963	1,450,963	1,450,963	1,450,963	1,450,963	1,450,963	1,450,963	1,450,963
Contract Assets	0	0	0	0	0	0	0	0	0	0
Total Current Assets	22,349,572	17,854,969	17,106,630	15,198,655	14,870,406	12,244,220	12,811,983	12,482,123	13,500,086	14,621,558
Non Current Assets										
Non Current Assets Held For Sale	-450,000	-450,000	-450,000	-450,000	-450,000	-450,000	-450,000	-450,000	-450,000	-450,000
Infrastructure, Property, Plant & Equipment	241,629,247	246,220,003	247,181,924	249,454,794	250,241,154	253,455,756	253,559,353	254,654,056	254,498,812	254,292,568
Total Non Current Assets	241,179,247	245,770,003	246,731,924	249,004,794	249,791,154	253,005,756	253,109,353	254,204,056	254,048,812	253,842,568
Total Assets	263,528,818	263,624,972	263,838,554	264,203,449	264,661,560	265,249,977	265,921,335	266,686,179	267,548,898	268,464,126
Current Liabilities										
Payables	710,144	710,144	710,144	710,144	710,144	710,144	710,144	710,144	710,144	710,144
Borrowings	8,687,481	8,255,254	7,823,317	7,488,637	7,114,732	6,703,258	6,247,806	5,745,764	5,194,874	4,595,079
Provisions- Employee	684,383	684,383	684,383	684,383	684,383	684,383	684,383	684,383	684,383	684,383
Total Current Liabilities	10,082,008	9,649,781	9,217,844	8,883,164	8,509,259	8,097,785	7,642,333	7,140,291	6,589,401	5,989,606
Non Current Liabilities										
Total Non Current Liabilities	0	0	0	0	0	0	0	0	0	0
Total Liabilities	10,082,008	9,649,781	9,217,844	8,883,164	8,509,259	8,097,785	7,642,333	7,140,291	6,589,401	5,989,606
Net Assets	253,446,810	253,975,191	254,620,710	255,320,284	256,152,300	257,152,191	258,279,002	259,545,887	260,959,497	262,474,520

Equity										
Retained Earnings	87,363,464	87,716,080	88,535,834	88,909,644	89,415,895	90,090,021	90,891,066	91,832,187	92,920,031	94,109,289
Revaluation Reserves	156,698,272	156,698,272	156,698,272	156,698,272	156,698,272	156,698,272	156,698,272	156,698,272	156,698,272	156,698,272
External Reserves - In Liabilities	1	1	1	1	1	1	1	1	1	1
External Reserves - Other	9,385,073	9,560,838	9,386,603	9,712,368	10,038,133	10,363,898	10,689,663	11,015,428	11,341,193	11,666,958
Total Equity	253,446,810	253,975,191	254,620,709	255,320,284	256,152,300	257,152,191	258,279,002	259,545,887	260,959,497	262,474,520
Total Equity	253,446,810	253,975,191	254,620,709	255,320,284	256,152,300	257,152,191	258,279,002	259,545,887	260,959,497	262,474,520

40 - Sewer Fund

Income Statement	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
Income										
Rates & Annual Charges	10,256,811	10,585,283	10,924,365	11,274,397	11,635,734	12,008,741	12,393,793	12,791,280	13,201,602	13,625,175
User Charges & Fees	2,073,995	2,141,230	2,210,646	2,282,313	2,356,305	2,432,698	2,511,568	2,592,997	2,677,067	2,763,865
Interest & Investment Revenue	370,000	370,000	370,000	370,000	370,000	370,000	370,000	370,000	370,000	370,000
Other Revenues	14,175	14,742	15,332	15,945	16,583	17,246	17,936	18,654	19,400	20,176
Total Revenue	12,714,981	13,111,255	13,520,342	13,942,655	14,378,622	14,828,685	15,293,297	15,772,930	16,268,069	16,779,215
Expenses										
Employee costs	2,053,777	2,121,664	2,191,777	2,217,050	2,339,094	2,416,451	2,496,388	2,578,974	2,664,304	2,752,478
Materials & Contracts	3,034,522	2,994,504	3,026,875	3,111,554	3,198,605	3,338,094	3,380,089	3,474,662	3,571,884	3,671,830
Borrowing Costs	97,170	84,157	69,240	62,028	59,269	56,382	52,636	48,692	44,296	39,561
Depreciation & Impairment	2,274,422	2,317,636	2,361,672	2,406,543	2,452,268	2,498,861	2,546,339	2,594,719	2,644,019	2,694,256
Internal Expenses	1,980,027	2,047,451	2,117,184	2,189,303	2,263,893	2,341,037	2,420,824	2,503,344	2,588,691	2,676,963
Total Expenses	9,439,919	9,565,412	9,766,747	9,986,479	10,313,128	10,650,824	10,896,276	11,200,391	11,513,195	11,835,088
Operating Surplus/(Deficit) before Capital	3,275,062	3,545,843	3,753,595	3,956,176	4,065,494	4,177,861	4,397,022	4,572,539	4,754,875	4,944,127
Capital Income										
Capital Grants & Contributions	4,766,969	590,000	590,000	590,000	590,000	590,000	590,000	590,000	590,000	590,000
Operating Surplus/(Deficit) after Capital	8,042,031	4,135,843	4,343,595	4,546,176	4,655,494	4,767,861	4,987,022	5,162,539	5,344,875	5,534,127

Cash/Fund Flow Statement	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
Non Cash										
Depreciation & Impairment	2,274,422	2,317,636	2,361,672	2,406,543	2,452,268	2,498,861	2,546,339	2,594,719	2,644,019	2,694,256
Total Non Cash	2,274,422	2,317,636	2,361,672	2,406,543	2,452,268	2,498,861	2,546,339	2,594,719	2,644,019	2,694,256
Investing Fund Flows										
Capital Works	-30,127,401	-8,505,000	-3,605,000	-3,805,000	-3,955,000	-4,355,000	-10,655,000	-4,555,000	-2,955,000	-2,955,000
Asset Sales	0	0	0	0	0	0	0	0	0	0
Total Investing Fund Flows	-30,127,401	-8,505,000	-3,605,000	-3,805,000	-3,955,000	-4,355,000	-10,655,000	-4,555,000	-2,955,000	-2,955,000
Financing Fund Flows										
Loan Principal	-20,595	-33,609	5,869	161,845	159,085	156,198	152,452	148,508	144,112	139,406
Movement in Contract Assets	1,173,517	0	0	0	0	0	0	0	0	0
Total Financing Fund Flows	1,152,922	-33,609	5,869	161,845	159,085	156,198	152,452	148,508	144,112	139,406
Net Inc/(Dec) in Funds before Transfers	-18,658,026	-2,085,129	3,106,135	3,309,565	3,311,847	3,067,919	-2,969,187	3,350,766	5,178,006	5,412,789
Reserve Movements										
Transfers to Developer Contributions	-500,000	-500,000	-500,000	-500,000	-500,000	-500,000	-500,000	-500,000	-500,000	-500,000
Transfers from Developer Contributions	2,265,206	383,642	148,642	148,642	148,642	348,642	148,642	148,642	148,642	148,642
Transfers from Other External Reserves	13,178,868	165,000	250,000	0	0	0	0	0	0	0
Total Reserve Movements	14,944,074	48,642	-101,358	-351,358	-351,358	-151,358	-351,358	-351,358	-351,358	-351,358
Net Inc/(Dec) in Unrestricted Funds	-3,713,951	-2,036,487	3,004,777	2,958,207	2,960,489	2,916,561	-3,320,545	2,999,408	4,826,648	5,061,431

Balance Sheet	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
Current Assets										
Cash & Cash Equivalents	22,576,557	20,491,427	23,597,563	26,907,127	30,218,974	33,286,893	30,317,706	33,668,472	38,846,478	44,259,267
Receivables - Current	871,480	871,480	871,480	871,480	871,480	871,480	871,480	871,480	871,480	871,480
Contract Assets	-326,183	-326,183	-326,183	-326,183	-326,183	-326,183	-326,183	-326,183	-326,183	-326,183
Total Current Assets	23,121,854	21,036,725	24,142,860	27,452,424	30,764,271	33,832,191	30,863,003	34,213,770	39,391,776	44,804,565
Non Current Assets										
Infrastructure, Property, Plant & Equipment	199,594,215	205,781,579	207,024,907	208,423,364	209,926,097	211,782,236	219,890,897	221,851,177	222,162,158	222,422,903
Total Non Current Assets	199,594,215	205,781,579	207,024,907	208,423,364	209,926,097	211,782,236	219,890,897	221,851,177	222,162,158	222,422,903
Total Assets	222,716,069	226,818,304	231,167,767	235,875,789	240,690,368	245,614,427	250,753,900	256,064,947	261,553,934	267,227,467
Current Liabilities										
Payables	29,763	29,763	29,763	29,763	29,763	29,763	29,763	29,763	29,763	29,763
Borrowings	-1,271,672	-1,305,281	-1,299,412	-1,137,567	-978,482	-822,284	-669,832	-521,324	-377,212	-237,806
Provisions- Employee	365,838	365,838	365,838	365,838	365,838	365,838	365,838	365,838	365,838	365,838
Total Current Liabilities	-876,071	-909,680	-903,811	-741,966	-582,881	-426,683	-274,231	-125,723	18,389	157,795
Non Current Liabilities										
Total Non Current Liabilities	0	0	0	0	0	0	0	0	0	0
Total Liabilities	-876,071	-909,680	-903,811	-741,966	-582,881	-426,683	-274,231	-125,723	18,389	157,795
Net Assets	223,592,140	227,727,984	232,071,578	236,617,755	241,273,249	246,041,110	251,028,131	256,190,670	261,535,545	267,069,672
Equity										
Retained Earnings	119,643,983	123,828,468	128,070,705	132,265,523	136,569,660	141,186,162	145,821,826	150,633,007	155,626,524	160,809,293
Revaluation Reserves	91,788,365	91,788,365	91,788,365	91,788,365	91,788,365	91,788,365	91,788,365	91,788,365	91,788,365	91,788,365
External Reserves - Other	12,159,792	12,111,150	12,212,508	12,563,866	12,915,224	13,066,582	13,417,940	13,769,298	14,120,656	14,472,014
Total Equity	223,592,140	227,727,984	232,071,578	236,617,755	241,273,249	246,041,110	251,028,131	256,190,670	261,535,545	267,069,672
Total Equity	223,592,140	227,727,984	232,071,578	236,617,755	241,273,249	246,041,110	251,028,131	256,190,670	261,535,545	267,069,672

Consolidated Fund

Income Statement	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
Income										
Rates & Annual Charges	40,866,157	42,356,459	43,902,282	45,505,714	47,139,168	48,832,707	50,588,569	52,409,074	54,296,630	56,253,739
User Charges & Fees	18,371,718	18,866,209	19,539,972	20,186,097	20,957,396	21,654,789	22,479,233	23,231,718	24,113,271	24,924,958
Interest & Investment Revenue	945,500	945,500	945,500	945,500	945,500	945,500	945,500	945,500	945,500	945,500
Other Revenues	1,688,524	1,746,228	1,816,389	1,904,105	1,980,475	2,049,645	2,131,725	2,206,828	2,295,077	2,377,315
Operating Grants & Contributions	11,283,947	10,905,208	11,089,813	11,222,698	11,388,219	11,559,990	11,734,123	11,962,734	12,144,939	12,331,861
Internal Income	20,002,703	20,302,016	21,012,531	21,722,284	22,456,716	23,216,693	24,003,114	24,816,907	25,659,036	26,530,497
Total Revenue	93,158,550	95,121,619	98,306,488	101,486,398	104,867,474	108,259,326	111,882,264	115,572,761	119,454,454	123,363,869
Expenses										
Employee costs	29,663,564	31,125,109	32,003,032	33,016,106	34,048,545	35,117,519	36,221,773	37,355,880	38,524,007	39,727,131
Materials & Contracts	22,619,924	21,769,309	22,518,091	22,786,303	23,570,599	24,235,283	25,078,639	25,319,137	26,116,349	26,579,635
Borrowing Costs	1,700,377	1,712,009	1,599,790	1,503,671	1,404,426	1,305,069	1,196,354	1,082,054	965,069	844,734
Depreciation & Impairment	22,666,531	23,067,531	23,502,171	23,945,069	24,396,382	24,856,270	25,324,896	25,802,426	26,289,029	26,784,877
Other Expenses	1,207,072	1,236,554	1,266,847	1,297,973	1,329,954	1,362,816	1,396,581	1,431,274	1,466,922	1,503,549
Internal Expenses	19,303,268	19,965,660	20,651,072	21,360,311	22,094,214	22,853,648	23,639,511	24,452,731	25,294,271	26,165,126
Total Expenses	97,160,736	98,876,173	101,541,003	103,909,433	106,844,120	109,730,605	112,857,754	115,443,501	118,655,647	121,605,053
Operating Surplus/(Deficit) before Capital	-4,002,186	-3,754,554	-3,234,516	-2,423,035	-1,976,647	-1,471,279	-975,490	129,259	798,807	1,758,817
Capital Income										
Capital Grants & Contributions	27,645,929	2,461,346	2,467,344	2,469,301	2,480,000	2,486,677	2,490,355	2,497,421	2,504,734	2,512,323
Operating Surplus/(Deficit) after Capital	23,643,743	-1,293,208	-767,172	46,266	503,354	1,015,398	1,514,865	2,626,680	3,303,541	4,271,139

Cash/Fund Flow Statement	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
Non Cash										
Depreciation & Impairment	22,666,531	23,067,531	23,502,171	23,945,069	24,396,382	24,856,270	25,324,896	25,802,426	26,289,029	26,784,877
Total Non Cash	22,666,531	23,067,531	23,502,171	23,945,069	24,396,382	24,856,270	25,324,896	25,802,426	26,289,029	26,784,877
Investing Fund Flows										
Capital Works	-86,409,739	-24,798,400	-16,233,016	-17,581,481	-16,674,719	-19,132,965	-22,739,243	-17,522,938	-14,982,912	-14,775,189
Asset Sales	320,000	320,000	320,000	320,000	320,000	320,000	320,000	320,000	320,000	320,000
Total Investing Fund Flows	-86,089,739	-24,478,400	-15,913,016	-17,261,481	-16,354,719	-18,812,965	-22,419,243	-17,202,938	-14,662,912	-14,455,189
Financing Fund Flows										
Loan Principal	-2,520,500	-2,497,240	-2,511,527	-2,313,842	-2,413,089	-2,512,446	-2,621,159	-2,734,461	-2,852,441	-2,972,750
Hockey Facility Contract	-300,000	-300,000	-300,000	-300,000	-300,000	-300,000	-300,000	-300,000	0	0
Proceeds from Borrowings	4,000,000	0	0	0	0	0	0	0	0	0
Movement in Contract Assets	1,353,391	0	0	0	0	0	0	0	0	0
Movement in Contract Liabilities	-1,834,838	0	0	0	0	0	0	0	0	0
Total Financing Fund Flows	698,053	-2,797,240	-2,811,527	-2,613,842	-2,713,089	-2,812,446	-2,921,159	-3,034,461	-2,852,441	-2,972,750
Net Inc/(Dec) in Funds before Transfers	-39,081,413	-5,501,317	4,010,456	4,116,012	5,831,928	4,246,257	1,499,360	8,191,707	12,077,218	13,628,078
Reserve Movements										
Transfers to Internal Reserves	-244,614	-921,690	-857,190	-976,690	-977,190	-976,690	-907,190	-1,031,690	-1,032,190	-1,032,190
Transfers to Developer Contributions	-3,819,500	-3,819,500	-3,819,500	-3,819,500	-3,819,500	-3,819,500	-3,819,500	-3,819,500	-3,819,500	-3,819,500
Transfers to Other External Reserves	158,182	0	-10,000	0	-10,000	0	-10,000	0	0	0
Transfers from Internal Reserves	5,063,149	1,419,882	1,303,875	1,108,875	1,113,875	1,108,875	1,298,875	1,088,875	838,875	838,875
Transfers from Developer Contributions	5,494,103	1,022,877	1,322,877	837,877	822,877	1,022,877	822,877	822,877	827,877	822,877
Transfers from Other External Reserves	19,660,677	175,000	250,000	10,000	0	10,000	0	10,000	10,000	10,000
Total Reserve Movements	26,311,997	-2,123,431	-1,809,938	-2,839,438	-2,869,938	-2,654,438	-2,614,938	-2,929,438	-3,174,938	-3,179,938
Net Inc/(Dec) in Unrestricted Funds	-12,769,416	-7,624,748	2,200,518	1,276,574	2,961,990	1,591,819	-1,115,578	5,262,269	8,902,280	10,448,140

Balance Sheet	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
Current Assets										
Cash & Cash Equivalents	76,187,894	70,686,577	74,697,033	78,813,045	84,644,973	88,891,230	90,390,590	98,582,297	110,659,515	124,287,592
Receivables - Current	6,525,274	6,525,274	6,525,274	6,525,274	6,525,274	6,525,274	6,525,274	6,525,274	6,525,274	6,525,274
Inventories - Current	523,803	523,803	523,803	523,803	523,803	523,803	523,803	523,803	523,803	523,803
Contract Assets	4,132,930	4,132,930	4,132,930	4,132,930	4,132,930	4,132,930	4,132,930	4,132,930	4,132,930	4,132,930
Total Current Assets	87,369,901	81,868,584	85,879,040	89,995,052	95,826,980	100,073,237	101,572,598	109,764,304	121,841,522	135,469,600
Non Current Assets										
Other Assets - Non Current	363,472	363,472	363,472	363,472	363,472	363,472	363,472	363,472	363,472	363,472
Infrastructure, Property, Plant & Equipment	1,436,799,943	1,438,288,871	1,430,779,259	1,424,176,725	1,416,217,656	1,410,258,514	1,407,438,622	1,398,926,526	1,387,389,461	1,375,150,517
Investment Property	4,400,000	4,400,000	4,400,000	4,400,000	4,400,000	4,400,000	4,400,000	4,400,000	4,400,000	4,400,000
Total Non Current Assets	1,441,563,415	1,443,052,344	1,435,542,731	1,428,940,197	1,420,981,128	1,415,021,986	1,412,202,094	1,403,689,998	1,392,152,933	1,379,913,989
Total Assets	1,528,933,316	1,524,920,928	1,521,421,771	1,518,935,249	1,516,808,108	1,515,095,223	1,513,774,692	1,513,454,302	1,513,994,455	1,515,383,588
Current Liabilities										
Lease Liabilities	90,706	168,765	248,308	329,362	411,956	496,119	581,881	669,273	758,325	849,070
Payables	9,503,926	9,203,926	8,903,926	8,603,926	8,303,926	8,003,926	7,703,926	7,403,926	7,403,926	7,403,926
Contract Liabilities	5,211,603	5,211,603	5,211,603	5,211,603	5,211,603	5,211,603	5,211,603	5,211,603	5,211,603	5,211,603
Borrowings	39,800,346	37,303,106	34,791,579	32,477,737	30,064,648	27,552,202	24,931,043	22,196,582	19,344,141	16,371,391
Provisions- Employee	8,423,939	8,423,939	8,423,939	8,423,939	8,423,939	8,423,939	8,423,939	8,423,939	8,423,939	8,423,939
Provisions- Other	13,727,567	13,727,567	13,727,567	13,727,567	13,727,567	13,727,567	13,727,567	13,727,567	13,727,567	13,727,567
Total Current Liabilities	76,758,087	74,038,906	71,306,922	68,774,134	66,143,639	63,415,356	60,579,959	57,632,890	54,869,502	51,987,496
Non Current Liabilities										
Payables - Non Current	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000
Provisions - Non Current- Other	414,073	414,073	414,073	414,073	414,073	414,073	414,073	414,073	414,073	414,073
Total Non Current Liabilities	2,814,073	2,814,073	2,814,073	2,814,073	2,814,073	2,814,073	2,814,073	2,814,073	2,814,073	2,814,073
Total Liabilities	79,572,160	76,852,979	74,120,995	71,588,207	68,957,712	66,229,429	63,394,032	60,446,963	57,683,575	54,801,569
Net Assets	1,449,361,156	1,448,067,948	1,447,300,776	1,447,347,042	1,447,850,396	1,448,865,794	1,450,380,659	1,453,007,339	1,456,310,880	1,460,582,020

Equity										
Revaluation Reserves	937,947,171	937,947,171	937,947,171	937,947,171	937,947,171	937,947,171	937,947,171	937,947,171	937,947,171	937,947,171
Retained Earnings	463,799,675	460,383,036	457,805,926	455,012,754	452,646,170	451,007,130	449,907,057	449,604,299	449,732,902	450,824,103
Reserve Movements	47,614,311	49,737,742	51,547,680	54,387,118	57,257,056	59,911,494	62,526,432	65,455,870	68,630,808	71,810,746
Total Equity	1,449,361,157	1,448,067,949	1,447,300,777	1,447,347,043	1,447,850,397	1,448,865,795	1,450,380,660	1,453,007,340	1,456,310,881	1,460,582,020
Total Equity	1,449,361,157	1,448,067,949	1,447,300,777	1,447,347,043	1,447,850,397	1,448,865,795	1,450,380,660	1,453,007,340	1,456,310,881	1,460,582,020



Appendix A

Goulburn Mulwaree Resourcing Strategy

Section 2 Asset Management Plan



Strategic Asset Management Plan

Goulburn Mulwaree Council

April 2020



Document status

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1. Executive Summary

This Strategic Asset Management Plan (SAMP) states the approach to implementing the principles and the objectives set out in the Asset Management Policy. It includes specific requirements to outline the processes, resources, structures, roles and responsibilities necessary to establish and maintain the asset management (AM) system. The asset groups covered by this SAMP are Buildings, Roads Infrastructure, Stormwater, Parks Infrastructure, Water and Wastewater assets.

The SAMP highlights major issues which need to be addressed for each of the asset classes over the next 10 years. The strategy also highlights the necessary actions for Goulburn Mulwaree Council to help close the gap between current asset management practice and move towards a ‘best appropriate practice’ position in the future.

Both the SAMP and the Asset Management Plans (AMPs) have been prepared in accordance with the International Infrastructure Management Manual (IIMM) and the Institute of Public Works Engineering Australasia (IPWEA) National Asset Management Strategy (NAMS) guidelines. Development of asset management plans for council infrastructure assets is a mandatory requirement for NSW local governments. The key findings for each asset class are included in the asset management plans section of this strategy and are covered in a concise but detailed manner.

This strategy includes Council’s Asset Management Policy which has been updated in conjunction with this strategy. The policy provides a framework for managing infrastructure assets to support the delivery needs of the community.

1.1. Asset Values

In preparing this SAMP, it has been identified that Goulburn Mulwaree Council has an infrastructure and asset portfolio with a current replacement cost of approximately \$1.3 Billion. The six asset classes included in this plan and their values are detailed in the table below.

Table 1 Six asset classes and values

Asset Class	Gross Replacement Cost (CRC \$,000)	Written Down Value (WDV \$,000)	Annual Depreciation Expense (\$,000)
Buildings	\$88,919	\$46,849	\$1,757
Roads Infrastructure	\$822,626	\$593,002	\$9,848
Stormwater	\$144,139	\$104,906	\$1,894
Parks Infrastructure	\$5,401	\$3,133	\$252
Water	\$310,845	\$209,740	\$3,146
Wastewater	\$182,807	\$115,615	\$1,605
Combined	\$1,554,737	\$1,073,245	\$18,502



1.2. Asset Backlog

As per the 2018/19 Special Schedule 7 analysis, Council has a combined asset backlog of \$15.42 million to bring assets to satisfactory standard which is currently taken as Condition 3. The breakdown of backlog per asset class is shown in the following table.

Table 2 Asset Backlog Summary

Estimated Cost to Satisfactory	Backlog (\$,000)	Backlog Ratio % (Backlog / WDV)
Buildings	\$4,730	10.1%
Roads Infrastructure	\$44,408	7.5%
Stormwater	\$1,427	1.4%
Parks Infrastructure	\$47	1.5%
Water	\$1,463	0.7%
Wastewater	\$1,314	1.1%
Combined	\$53,389	5.0%

1.3. Asset Condition

Reviewing asset condition data shows that the most of council’s assets are in good condition except for 30.5% of councils Buildings assets which are currently in condition 4 (Poor). The reliability of council’s condition data varies between asset classes. The Buildings, Roads Infrastructure, Stormwater, Water and Wastewater assets have at a minimum a reliable data set. Conversely, Parks Infrastructure assets data is uncertain and unreliable. Details of Council’s current asset condition are shown in the table below. The condition is represented as a percentage of the replacement cost of Council’s six asset classes as well as shown as combined.

Table 3 Asset Condition Summary

Asset Class	Asset Condition (% of CRC)				
	1	2	3	4	5
Buildings	10.3%	32.6%	26.6%	30.5%	0.0%
Roads Infrastructure	24.3%	50.1%	13.3%	4.2%	8.1%
Stormwater	36.1%	35.2%	25.3%	2.5%	1.0%
Parks Infrastructure	26.1%	18.6%	50.2%	5.1%	0.0%
Water	20.1%	43.6%	34.8%	0.9%	0.5%
Wastewater	27.3%	29.5%	40.7%	1.7%	0.7%
Combined	23.4%	36.2%	34.7%	5.3%	0.4%



1.4. Expenditure and Reporting

The average capital and maintenance expenditure on Council assets over the ten-year forecast period is approximately \$39.7 million per year. This compares to the expenditure which is required to maintain, operate and renew the asset network as required, being \$44.1 million per year. While this result shows a significant funding shortfall over a 10-year forecasting period, only the Water and Wastewater asset classes had expenditure projections and requirements prepared for the 10-year period. All other asset classes were limited to a 4-year horizon, as such future expenditure was inferred from available data. As a result, the projected funding shortfall in years 3 and 4 has significant implications over the remainder of the 10 year period.

Table 4 Combined Asset Expenditure projections

Expenditure Projections (\$'000) – Combined Assets		2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Actual	Renewal	\$28,179	\$25,958	\$17,759	\$9,029	\$13,827	\$10,604	\$10,071	\$11,370	\$12,788	\$13,701
	New and Expanded Assets	\$25,448	\$28,963	\$15,893	\$2,401	\$1,050	\$149	\$198	\$110	\$532	\$709
	Maintenance and Operational	\$15,078	\$15,455	\$15,842	\$16,238	\$16,644	\$17,060	\$17,486	\$17,924	\$18,372	\$18,831
	Total Expenditure	\$68,705	\$70,377	\$49,493	\$27,667	\$31,521	\$27,814	\$27,756	\$29,404	\$31,692	\$33,241
Required	Required Renewal (Depreciation)	\$16,487	\$19,943	\$20,981	\$21,741	\$22,310	\$22,878	\$23,451	\$24,039	\$24,645	\$25,267
	New and Expanded Assets	\$25,448	\$28,963	\$15,893	\$2,401	\$1,050	\$149	\$198	\$110	\$532	\$709
	Required O&M	\$14,808	\$15,363	\$15,959	\$16,378	\$16,796	\$17,218	\$17,651	\$18,094	\$18,553	\$19,027
	Total	\$56,744	\$64,269	\$52,832	\$40,520	\$40,157	\$40,245	\$41,301	\$42,243	\$43,730	\$45,004
Overall (GAP)		\$11,962	\$6,107	\$(3,339)	\$(12,853)	\$(8,636)	\$(12,431)	\$(13,545)	\$(12,839)	\$(12,038)	\$(11,763)
Maintenance Gap		\$270	\$93	\$(117)	\$(140)	\$(152)	\$(158)	\$(165)	\$(171)	\$(182)	\$(196)
Renewals Gap		\$11,692	\$6,015	\$(3,223)	\$(12,713)	\$(8,483)	\$(12,273)	\$(13,380)	\$(12,668)	\$(11,856)	\$(11,566)



1.5. Levels of Service

The objective of asset management is to enable assets to be managed in the most cost-effective way, based on an understanding of customer needs, expectations, preferences and their willingness to pay for any increase in the level of service.

A level of service is a measurable description of what Council delivers (or intends to deliver) in an activity which relates to something that can be controlled. Council has prepared specific community and technical levels of service which cover the Accessibility, Quality, Responsiveness, Affordability, Customer Satisfaction, Sustainability, Health and Safety and Financial Performance regarding the delivery of their infrastructure assets.

These have been developed for all asset classes and are detailed in the respective AMP’s and address the adopted lifecycle management of assets. The overarching SAMP establishes a basic framework to measure service level outcomes. It is important to note that while Service Levels have been developed and are informed by Council’s Community Strategic Plan, Council is yet to undertake community and stakeholder consultation to ‘accept’ the Service Levels.

1.6. High Level Strategic Actions

Table 5 High Level Strategic Actions

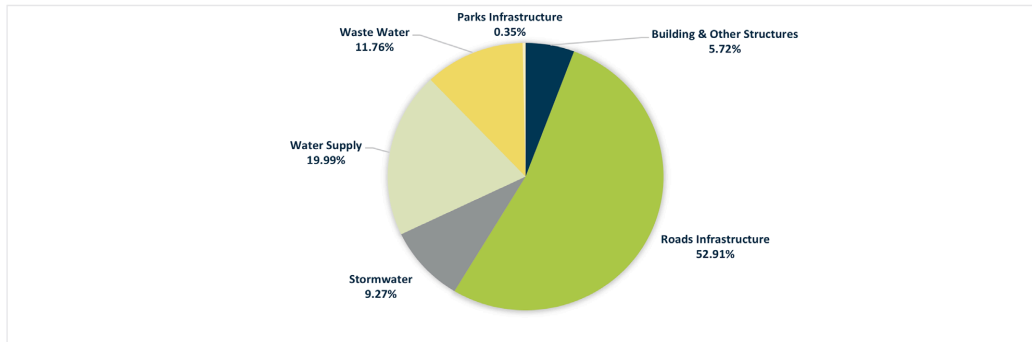
No.	Strategy	Desired Outcome
1	Continue the move from annual budgeting to long term financial planning. Particularly for asset classes currently limited by a 4-year projections horizon.	The long-term implications of Council services are considered in annual budget deliberations
2	Further develop and review the Long-Term Financial Plan covering ten years incorporating asset management plan expenditure projections with a sustainable funding position outcome	Sustainable funding model to provide council services
3	Review and update asset management plan financial projections and long-term financial plans after adoption of annual budgets. Communicate any consequence of funding decisions on service levels and service risks	Council and the community are aware of changes to service levels and costs arising from budget decisions
4	Continue to Report Council’s financial position at Fair Value in accordance with Australian accounting standards, financial sustainability and performance against strategic objectives in annual reports, ensuring that Asset remaining lives are assessed on an annual basis	Financial sustainability information is available for Council and the community
5	Ensure Council’s decisions are made from accurate and current information in asset registers, on service level performance and costs and ‘whole of life’ costs	Improved decision making and greater value for money
6	Report on Council’s resources and operational capability to deliver the services needed by the community in the Annual Report	Services delivery is matched to available resources and operational capabilities
7	Ensure responsibilities for asset management are identified and incorporated into staff position descriptions	Responsibility for asset management is defined
8	Implement an improvement plan to initially realise ‘core’ maturity for the financial and asset management competencies, then progress to ‘advanced’ maturity	Improved financial and asset management capacity within Council
9	Report annually to Council on development and implementation of asset management strategy and plan and long-term financial plans	Oversight of resource allocation and performance



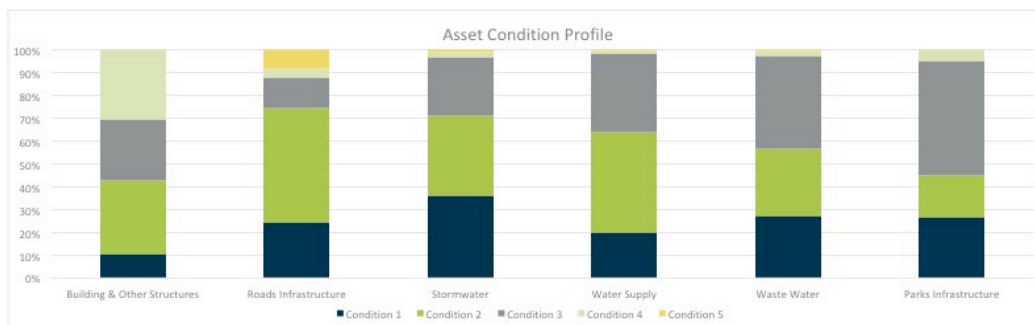
1.7. Performance Overview

Combined Assets

Total Asset Value \$1,554,737,737



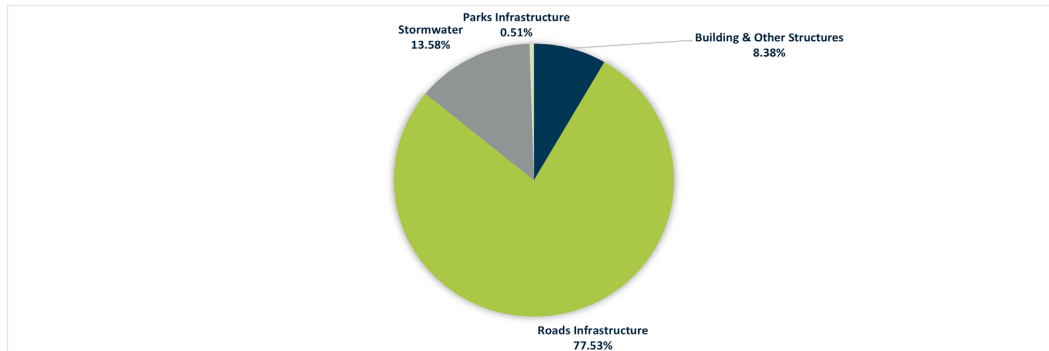
Ratio	Current 2018/19 Actual	Estimate 2028/29	Funding Gap	
Infrastructure Renewals Ratio	87.49%	54.34%	Yr 1	-\$814,309
Infrastructure Backlog Ratio	1.71%	5.05%	Ave 5 Yr	-\$3,120,918
Asset Maintenance Ratio	108.33%	89.12%	Ave 10 Y	-\$8,280,855
Long Term Funding Ratio	76.66%			



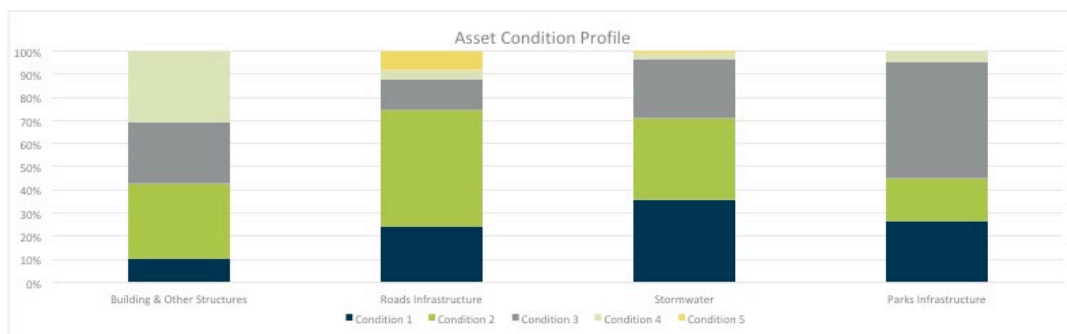
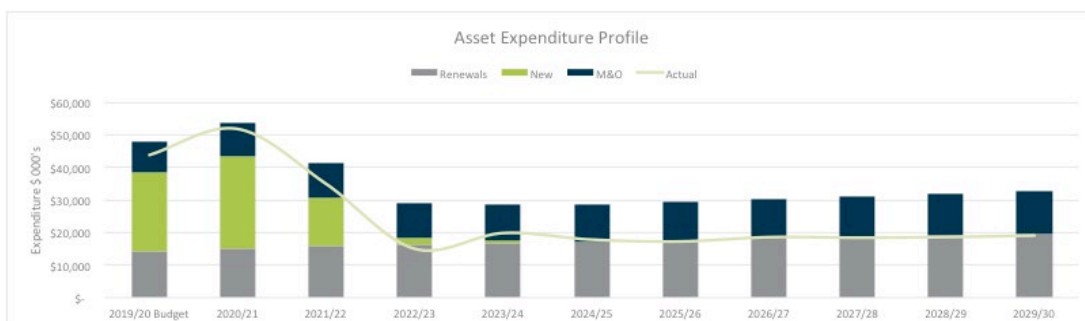


Combined GF Assets

Total Asset Value \$1,061,085,737



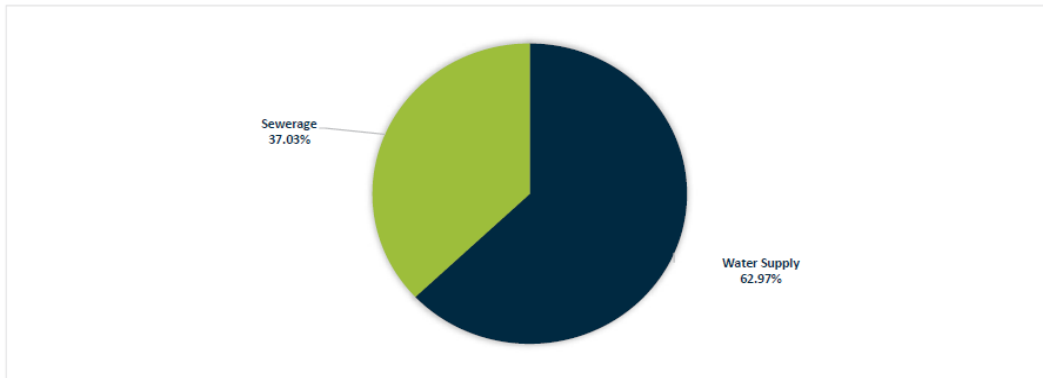
Ratio	Current 2018/19 Actual	Estimate 2028/29		Funding Gap
Infrastructure Renewals Ratio	50.56%	39.27%	Yr 1	-\$3,712,000
Infrastructure Backlog Ratio	2.18%	6.95%	Ave 5 Yr	-\$6,516,610
Asset Maintenance Ratio	123.02%	87.54%	Ave 10 Y	-\$9,066,888
Long Term Funding Ratio	54.67%			



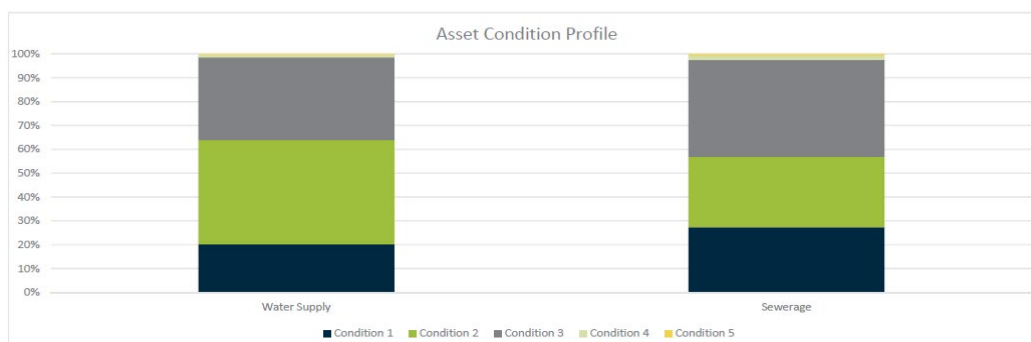
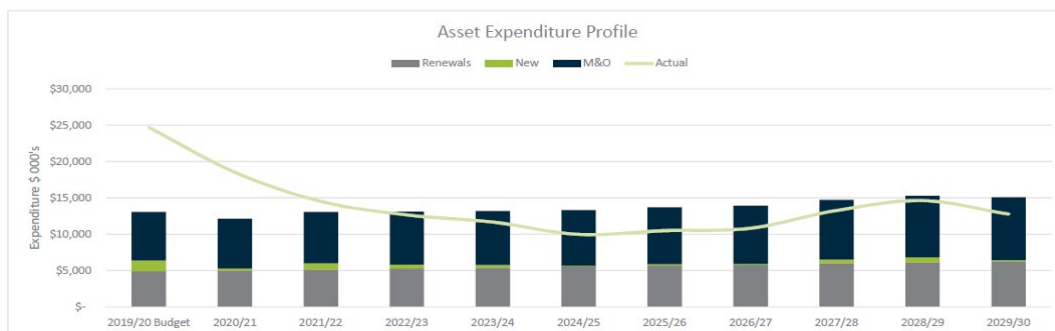


Combined W&S Assets

Total Asset Value \$493,652,000



Ratio	Current 2018/19 Actual	Estimate 2028/29		Funding Gap
Infrastructure Renewals Ratio	171.40%	101.17%	Yr 1	\$2,897,691
Infrastructure Backlog Ratio	0.85%	0.81%	Ave 5 Yr	\$3,395,692
Asset Maintenance Ratio	92.42%	91.52%	Ave 10 Y	\$786,034
Long Term Funding Ratio	142.04%			





2. Introduction

2.1. Asset Planning – Background

Development of asset management plans for Council’s infrastructure is a mandatory requirement for NSW councils as per the NSW local Government Act 1993 and its subsequent amendments. As such, Goulburn Mulwaree Council has developed the following Strategic Asset Management Plan (SAMP) to cover the period 2020 – 2030. The key findings for each asset class are included in the Asset Management Plans section of this strategy and are covered in a concise but detailed manner.

The provision of infrastructure is one of the most important roles of Council as assets support the delivery of services that deliver on Council’s long-term objectives. A formal approach to asset management is essential to ensure that services are provided in the most cost-effective and value-driven manner. To ensure this, it is essential that Asset Management is fully aligned and integrated with Council’s Community Strategy and Long-Term Financial Plan. This ensures that community needs and expectations are well understood, and that funding requirements and consequences are understood and available.

Council’s current planning framework is based on the Institute of Public Works Engineering Australasia (IPWEA) NAMS model for asset management. Council has adopted a ‘Whole of Council’ approach beyond just a ‘Lifecycle’ approach and is committed to delivering value for money to the current and future generations of the community. The Strategic Asset Management Plan is underpinned by Council’s vision and values:

“One Team Delivering with PRIDE”

Passion Respect Innovation Dedication Excellence

These values are further detailed in Council’s Asset Management Policy.

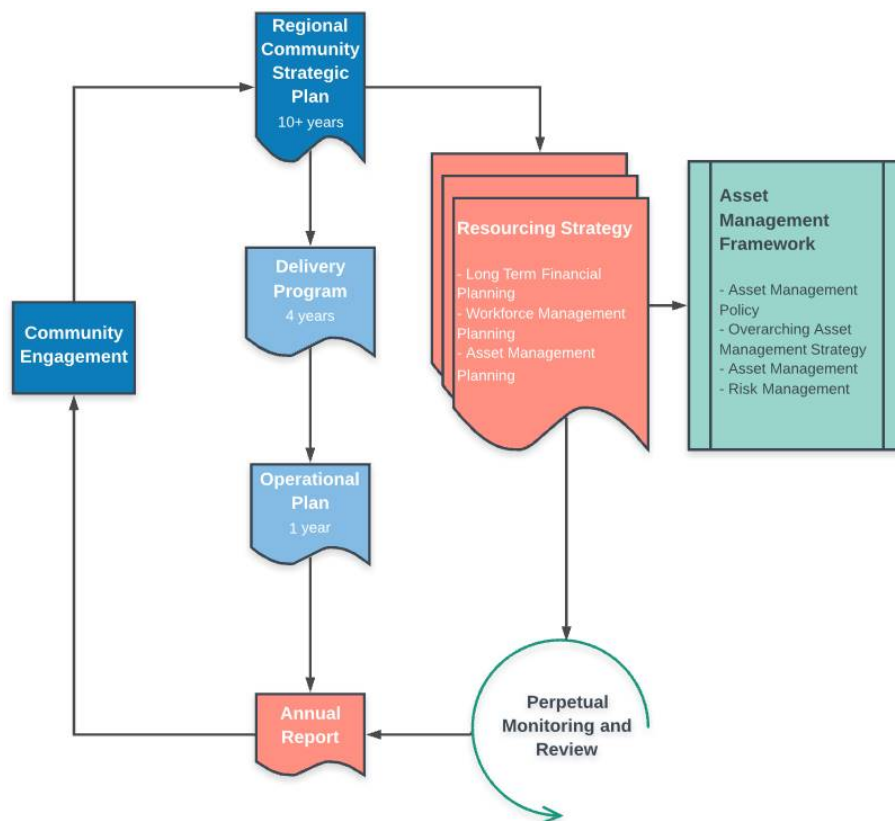
Figure 1 Goulburn Mulwaree Asset Management Planning Framework





Council’s framework has been developed in line with the legislated planning framework from the Integrated Planning and Reporting (IP&R) Guidelines for Local Government in NSW.

Figure 2 Relationship between Council’s Plans and Resourcing Strategies



- **Community Strategic Plan** - Outlines what the community wants; the objectives of the community and strategies to achieve those objectives.
- **Resourcing Strategy** - Details the resources available to Council to deliver the Community Strategic Plan.
- **Delivery Program/Operational Plan** - Details how Council will use the resources that it has, to meet the objectives in the Community Strategic Plan, specifically where Council has been identified as responsible or as a supporting partner in the identified strategies.
- **Annual Report** - Is the reporting mechanism used by Council to report on those activities and actions that Council proposed in its Delivery Program and Operational Plan.

This SAMP establishes a framework to enable the prioritisation of asset groups through planning, construction, maintenance and operation of infrastructure necessary to achieve the goals and objectives as set out in:

- The Tablelands Regional Community Strategic Plan 2036.
- Goulburn Mulwaree Resourcing Strategy 2030.



2.2. Scope of this Asset Management Strategy

This SAMP has been developed to provide the framework to ensure that Council's infrastructure assets are operated, maintained, renewed and upgraded to ensure that the Levels of Service are achieved in the most cost effective and sustainable way. It meets Council's commitments under the IP&R framework in that all Council's infrastructure assets are fully accounted for. Details on each asset class, including the inventory, condition, predicted and required expenditure are included in the appendices.

The audience for this SAMP is Council staff, the Council executive management team, elected representatives (councillors), interest groups, stakeholders and other interested members of the general community.

The specific objectives of this strategy are:

- to ensure a sustainable service offering to the community by evolving and embedding a culture of asset management
- to ensure decision-making reflects community value for this generation and the next
- to develop clearly defined and agreed service levels, to inform asset investment, to support the community's quality of life
- to drive quality service outcomes by taking a risk-based approach to the way assets are managed
- to ensure availability of resources to maintain assets over the long term

The strategy identifies the future funding requirements and service delivery in the context of:

- current asset condition and performance
- levels of service
- forecasted demand for infrastructure and services
- funding constraints.

This strategy supports Council's aim to have 'best value' asset management strategies and practices. This is achieved by continually developing and improving the whole of Council's knowledge, systems, processes and strategies. This will ensure that Council is providing the level of asset management necessary to competently, responsibly and sustainably manage the community assets for current and future generations.

This SAMP has been prepared using a 'top down' approach whereby analysis is applied at the 'system' or 'network' level. The focus is on current levels of service and current practices. It includes expenditure forecasts for asset maintenance, renewal and replacement based on local knowledge of assets and options for meeting current levels of service.

Future revisions of this SAMP will use a 'bottom up' approach for gathering information for individual assets to support the optimisation of activities and programs to meet the Levels of Service. The focus of future plans developed in this manner will include risk and performance optimisation, risk-based strategies, use of predictive methods and optimised decision-making techniques.



The format of this SAMP is outlined in the table below.

Table 6 Asset Management Plan Structure

Sections	Guidelines
1. Executive Summary	Provides a high-level summary of the combined asset management plans and highlights the main issues for consideration
2. Introduction	Outline of the purpose and scope of the plan and how the plan relates to other key policies and strategies
3. Asset Management Policy	Excerpt from Council’s adopted asset management policy outlining the principles guiding Council’s asset management practices
4. Asset Management Practices	Provision of a comprehensive strategic asset management gap analysis process for asset management
5. Levels of Service	Outline of levels of service and asset performance standards and customer/community expectations and feedback regarding levels of service
6. Future Demand	Identification of demand trends, factors which may influence demand, forecast changes in demand, impacts and implications of future demand and effects on future planning
7. Risk Management Plan	Provision of an asset-based risk management plan
8. Overarching Asset Management Strategy	Provision of a summary of Council’s overall asset strategy including asset management policy and identification of critical assets
Appendices – Individual Asset Data, AM Improvement Plan and Renewals Plan	Outline of asset information, operations and maintenance and capital planning information and processes and future directions for the physical management of the assets

2.3. Assets Covered by this Plan

The following asset groups are covered by this Asset Management Strategy and Plan:

- Buildings
- Roads Infrastructure
- Stormwater
- Parks Infrastructure
- Water
- Wastewater.

Full details of Council’s assets are covered in the individual Asset Management Plans found in the Appendix.

2.4. About Goulburn Mulwaree Council

Goulburn Mulwaree Council is a local government area located in the Southern Tablelands region of New South Wales and was formed in 2004 as an amalgamation of Goulburn City and parts of the former Mulwaree Shire. The region has an estimated 2018 population of 30,800 and covers a land area of 322,314 Ha. The city of Goulburn is a Regional Hub due to its proximity to Canberra and Sydney and offers a diverse range of employment, social, cultural and tourism opportunities for the region.



The area has both a rich aboriginal and colonial history. Aboriginal people have lived in the region for at least 21,000 years. Two major language groups were identified within the Goulburn Mulwaree region at the time of first European contact: the Gandangara to the north of Goulburn, and the Ngunawal to the south. The region was an important ceremonial meeting place for Aboriginal people with records of corroborees being held at Rocky Hill, Mulwaree Flats, Eastgrove and on the sites of the Goulburn railway station and the old railway quarry.

The first European settlement occurred in 1818 when Goulburn was discovered by James Meehan, an Irish explorer who named the town after Henry Goulburn, the Under-Secretary for War and the Colonies. The town prospered and grew, particularly with the expanding wool industry and with the completion of a railway line to Sydney and was proclaimed Australia’s first inland City in 1863. Goulburn’s prominence subsided with the founding of Canberra, the Australian Capital in 1913, however it remains an important regional hub contributing an estimated Gross Regional Product of \$1.45 billion in 2018 to the NSW economy.

2.5. Links to Council Plans and Strategies

The Strategic Asset Management Plan and Asset Management Plans have been prepared in line with the vision and strategies outlined in ‘The Tablelands Regional Community Strategic Plan 2016 – 2036’ (RCSP), a joint community strategic plan prepared collectively by Goulburn Mulwaree Council, Upper Lachlan Shire and Yass Valley Council.

Infrastructure assets will play both a direct and indirect role in achieving the strategic objectives of the RCSP. The following table indicates how Council’s assets play a role in the delivery of the key strategies outlined in the RCSP.

Table 7 Linkages to the Corporate Strategic Plan

Reference	Strategy	Buildings	Roads Infrastructure	Stormwater	Water	Wastewater	Parks Infrastructure
Goal - Our Environment							
EN1	Protect and enhance the existing natural environment, including flora and fauna native to the region			x	x	x	x
EN2	Adopt environmental sustainability practices	x	x	x	x	x	x
EN3	Protect and rehabilitate waterways and catchments			x	x	x	x
EN4	Maintain a balance between growth, development and environmental protection through sensible planning	x	x	x	x	x	x
EN5	To investigate and implement approaches to reduce our carbon footprint	x	x	x	x	x	x
Goal - Our Community							
CO1	Facilitate and encourage equitable access to community infrastructure and services, such as health care, education and roads	x	x	x	x	x	x
CO2	Encourage and facilitate active and creative participation in community life						x



Reference	Strategy	Buildings	Roads Infrastructure	Stormwater	Water	Wastewater	Parks Infrastructure
CO4	Recognise and celebrate our diverse cultural identities, and protect and maintain our community's natural and built cultural heritage	x					
Goal - Our Infrastructure							
IN1	Develop high speed rail links between the region, Canberra, Sydney, and Melbourne		x				
IN2	Improve public roads links to connect towns within the region and increase access to major centres		x				
IN3	Maintain and improve road infrastructure and connectivity		x				
IN4	Maintain and update existing community facilities, and support the development of new community infrastructure as needed	x					x
IN5	Ensure high quality water supply options for the towns in the region				x		
IN6	Implement safe, accessible, and efficient management and recycling options for general waste, green waste, and sewerage			x		x	
IN7	Secure improvements for, and future proof, telecommunications infrastructure	x					
IN8	Improve accessibility to, and support the development of, health and medical facilities in the region	x					
IN9	Improve accessibility to, and support the development of, education and training facilities in the region	x					



3. Asset Management Policy

3.1. Purpose

The purpose of this Asset Management Policy is to articulate Council's commitment to the establishment of a clear direction and framework for asset management. The ongoing implementation and improvement of the framework across the whole organisation will ensure that Council's portfolio of assets is managed in a coordinated, cost effective and financially sustainable manner.

3.2. Legislative Provisions

- Australian Accounting Standard AASB116
- Civil Liability Act 2002 & Civil Liability Amendment (Personal Responsibility) Act 2002
- Environmental Planning and Assessment Act 1979
- Environmental Protection Act 1994
- Local Government Act 1993
- National Parks & Wildlife Act 1974
- Native Vegetation Act 2003
- Protection of the Environment Operations Act 1997
- Threatened Species Conservation Act 1995

3.3. Principles

Council's asset management framework is underpinned by Council's five (5) foundational values:

- Passion
- Respect
- Innovation
- Dedication
- Excellence

3.4. Objectives

Goulburn Mulwaree Council is committed to implementing and continually improving its asset management framework so that our infrastructure asset portfolio is managed in an informed, coordinated and financially sustainable manner.

Council will demonstrate its commitment to asset management by:

- delivering value for money to the community through an informed balance of cost, risk and opportunities throughout the asset life cycle
- supporting assets solely for the purpose of delivering services to the community
- consulting with the community to determine desired, acceptable and affordable levels of service
- documenting all projected capital and operational expenditure requirements in asset class management plans so that funding can be allocated on an informed priority basis



- integrating asset expenditure requirements into Council's long-term financial plan to ensure adequate funding of assets
- documenting all projected consequences of unfunded operational and capital expenditure requirements so that the risks are clearly known, understood and communicated
- prioritising the maintenance and renewal of existing assets ahead of creating or acquiring new assets and disposing of assets where the costs and risks of retaining the asset exceed the benefits
- developing performance measures and targets for all asset management activities
- continually improving asset management practices and performance
- providing all councillors, executive and employees with appropriate communication, education and training to execute their asset management responsibilities.

3.5. Roles and Responsibilities

In order to ensure a whole of Council approach to Asset Management, Council has defined the following roles and responsibilities:

Elected Council

- Provide stewardship
- Consider the impact on Council's asset base of planning, financial and service level decisions
- Adopt the Asset Management Policy and Strategy.

Chief Executive Officer, Executive and Senior Leadership Team

- Ensure that sound business principles are reflected in the Asset Management Strategy and Plans that are developed and implemented
- Ensure community is involved and engaged on all key Council matters affecting service delivery
- Ensure service levels are communicated and agreed for all main asset groups
- Support the implementation of the Asset Management Strategy and associated Asset Management Improvement Plan
- Approve the Asset Management Plans
- Ensure integration and compliance of the Asset Management Policy and Strategy with other policies and business processes of the organisation
- Facilitate "best appropriate practice in asset management".

Asset Management and Design Teams

- Review Asset Management Policy and Strategy
- Take responsibility for the implementation of the Asset Management Improvement Plan
- Identify and develop appropriate policies and procedures to ensure effective asset management across the organisation.



Asset Management Managers and Technical Officers

- Develop and maintain Asset Management Plans
- Facilitate community consultation to establish agreed service levels
- Develop and maintain Asset Maintenance and Renewal plans
- Provide professional advice and comment to other departments of Council in relation to asset management
- Develop and maintain an asset management information system to facilitate efficient and effective asset management.

Responsibility of Management of Assets within Council

Councils have a responsibility under the Local Government Act 1993 to manage lands and other assets so that current and future local community needs can be met in an affordable way. As such, Council has responsibilities relating to infrastructure assets that includes that the:

- Councillors adopt the policy to ensure sufficient resources are applied to manage the assets
- Council owns all assets and acts as a steward for the assets, sets the asset management policy and vision, and ensures that resources are available for asset management activities
- Executive Team reviews the Asset Management Strategy (including the four-year Delivery Program) and asset business cases in line with this policy, advises Council on asset matters and is responsible for implementing asset management systems, policies and procedures
- Service Leaders, Asset Management and Design teams, delegated by Council to act in the capacity of asset owner and makes recommendations to Council, develops the Asset Management Strategy that recommends the most sustainable use of available funds across the asset portfolio, reviews all new asset acquisitions to ensure they are consistent with Council's long-term objectives, that the life cycle costs have been considered and that the asset can be funded within agreed risk tolerances
- Employees with management or supervisory responsibility are responsible for the management of assets within their area of responsibility as determined under the asset management plans.

In the short term, employees will be tasked under implementation plans, and will be responsible for the timely completion of the activities contained within those plans. In the medium term, awareness sessions will be conducted to ensure that employees are familiar with asset management and how it is applied within the Goulburn Mulwaree Council.

3.6. Adoption of Policy

Council's asset management policy is to be adopted by Council in 2019.



4. Asset Management Practices

4.1. Asset Management Information Systems

Goulburn Mulwaree Council's asset knowledge, information and data are corporate assets and are managed as part of the asset management framework. The current applications used by Council include:

- Works and Assets Module – Tech1 Enterprise Suite
- dTIMS Pavement Management System
- Mapinfo
- Excel and Access database
- Ausfleet

4.2. Data Collection and Validation

In the preparation of this asset management strategy and plans, Council has used the most current and up to date information available from Council's corporate finance system.

As part of Council's asset management improvement plan, Council aims to foster a culture of continuous improvement in service delivery to ensure best value in service provision for the community. This will be supported by the asset management plans including ongoing monitoring, audit and improvement practices which are to be used to optimise Council's operational and renewal expenditure.

4.3. Monitoring and Review Procedures

Council utilises a performance management framework to track the achievement of the RCSP, delivery program, operational plan and asset management improvement plan outcomes. This will be reviewed and reported on annually by the executive team.



4.4. Confidence in Data

The confidence in the asset data used as a basis for the financial forecasts has been assessed using the following grading system. See the table below.

Table 8 Asset data confidence scale

Confidence Grade	General Meaning
Highly Reliable	Data based on sound records, procedure, investigations and analysis that is properly documented and recognised as the best method of assessment.
Reliable	Data based on sound records, procedures, investigations and analysis which is properly documented but has minor shortcomings; for example, the data is old, some documentation is missing, and reliance is placed on unconfirmed reports or some extrapolation.
Acceptable	Data based on sound records, procedures, investigations and analysis with some shortcomings and inconsistencies.
Uncertain	Data based on sound records, procedures, investigations and analysis which is incomplete or unsupported or extrapolation from a limited sample.
Very Uncertain	Data based on unconfirmed verbal reports and/or cursory inspection and analysis.

Summary of confidence in asset data for all asset classes is detailed in the table below.

Table 9 Asset data confidence rating

Asset Class	Confidence Grade
Buildings	Highly Reliable
Roads Infrastructure	Reliable
Stormwater	Acceptable
Water	Highly Reliable
Wastewater	Highly Reliable
Parks Infrastructure	Very Uncertain

4.5. Funding Strategy

Council’s funding strategy aims to align Council’s long-term financial plan, asset management plans and annual budget to accommodate the lifecycle requirements of its assets. By having a unified process, all decision-making numbers can be traced back to the AMPs, thereby informing the annual budgets and forward programs providing a degree of certainty for delivery timeframes and resourcing requirements.

In order to ensure value, Council will plan capital upgrade and new projects to meet level of service objectives by:

- planning and scheduling capital upgrade and new projects to deliver the defined level of service in the most efficient manner
- undertaking project scoping for all capital upgrade/new projects to identify



- the service delivery 'deficiency', present risk and required timeline for delivery of the upgrade/new asset
- the project objectives to rectify the deficiency including value management for major projects
- the range of options, estimated capital and life cycle costs for each option that could address the service deficiency
- management of risks associated with alternative options
- evaluate the options against evaluation criteria adopted by Council, and
- select the best option to be included in capital upgrade/new programs
- reviewing current and required skills base and implement training and development to meet required construction and project management needs
- reviewing management of capital project management activities to ensure Council is obtaining best value for resources used.

Standards and specifications for new assets and for upgrade/expansion of existing assets are the same as those for renewal as shown in the appendices.



5. Levels of Service

5.1. Defining Level of Services

There are a variety of ways to describe Levels of Service (also known as service level). The concept adopted in this plan is that -

“Levels of service are output descriptions supported by quantifiable performance measures.”

A level of service is a measurable description of what Council delivers (or intends to deliver) in an activity which relates to something that can be controlled. Service levels may relate to:

- the reliability of an asset
- the quality of an asset
- having the right quantity of assets
- the safety / risk / security of the assets.

The objective of asset management is to enable assets to be managed in the most cost-effective way based on an understanding of customer needs, expectations, preferences and their willingness to pay for any increase in the levels of service.

5.2. Performance Measures

The level of service statement is supported by performance measure(s), also referred to as performance indicator(s), that indicate how the organisation is performing in relation to that level of service. The performance measure includes targets that are made up of community and technical measures. The customer measure relates to how the community receives the service, whereas technical measures support customer measures to ensure all aspects of organisational performance are being monitored, even those that may not be understood by customers.

In this plan, the level of services is prepared so that they are clearly and directly linked with the performance measures. For some performance measures in this plan, Council will have full control over the outcome, for example ‘respond to service requests within seven days’. However, it is important to recognise that some performance measures may be influenced by external factors. For example, the number of fatalities can be influenced by road management, but driver behaviours, police enforcement and a number of other factors also strongly contribute to the overall outcome.

5.3. Service Level Outcomes

The levels of service in this plan have been developed with a customer focus and grouped into core customer value areas that are referred to as ‘Service Level Outcomes’. These service level outcomes (sometimes referred to as service criteria) encompass:

- accessibility and/or availability
- affordability
- health and safety
- quality/condition
- reliability/responsiveness



- customer satisfaction
- sustainability.

Accessibility

To ensure the asset base performs as required it is essential that the asset, no matter which type of asset, is generally available to the community as required. As a service outcome, the Council’s customers will require assets that are accessible and can be relied upon to deliver the services that are not only expected, but the services that are required.

Quality/Condition

Asset quality is also very important. In this regard, Council should determine the quality of the assets required. Quality will have more to do with manner and type of the asset rather than its condition. An asset may be poor in quality yet have a condition which is described as good.

Condition is a measure of an asset’s physical condition relative to its condition when first constructed. When rating asset condition, Council uses a scale of 0 - 5, where 0 = new and 5 = totally failed. A copy of a typical condition rating matrix is detailed below.

Table 10 Asset condition rating matrix

Condition Rating	Condition	Descriptor	Guide	Residual life as a % of total life	Mean percentage residual life
1	Excellent	An asset in excellent overall condition, however, is not new and providing its intended level of service.	Normal maintenance required	>86	95
2	Good	An asset in good overall condition with some possible early stages of slight deterioration evident, minor in nature and causing no serviceability issues. No indicators of any future obsolescence and providing a good level of service.	Normal maintenance plus minor repairs required (to 5% or less of the asset)	65 to 85	80
3	Satisfactory	An asset in fair overall condition with some deterioration evident, which may be slight or minor in nature and causing some serviceability issues. Providing an adequate level of service with no signs of immediate or short-term obsolescence.	Significant maintenance and/or repairs required (to 10 - 20% of the asset)	41 to 64	55
4	Poor	An asset in poor overall condition, moderate to high deterioration evident. Substantial maintenance required to keep the asset serviceable. Will need to be renewed, upgraded or disposed of in near future. Is reflected via inclusion in the Ten-Year Capital Works Plan.	Significant renewal required (to 20 - 40% of the asset)	10 to 40	35
5	Very Poor	An asset in extremely poor condition or obsolete. The asset no longer provides an adequate level of service and/or immediate remedial action required to keep the asset in service in the near future.	Over 50% of the asset requires renewal	<10	5



Responsiveness

Council will maintain assets in a diligent manner and be responsive to the needs of the community now and into the future. Whilst this may be difficult in some instances, Council places a high emphasis on customer service and its responsiveness to customer enquiries. Strategies will be implemented to ensure that Council maintains a high level of customer support.

Affordability

Council will maintain its infrastructure assets in a cost-effective, affordable manner in accordance with responsible economic and financial management. In order for Council's assets to assist in meeting the strategic goals and in attaining optimum asset expenditure, Council will need to continually review its current operational strategies and adopt new and proven techniques to ensure that assets are maintained in their current condition.

Customer Satisfaction

Council will continue to provide services to the community in a manner that is efficient and effective. Council will continue to monitor community satisfaction with its current services and strive to improve community satisfaction where possible.

Sustainability

Council will ensure that its assets are maintained in a manner that will ensure the long-term financial sustainability for current and future generations. This will be achieved by ensuring efficient and effective service delivery and ensuring appropriate funds are allocated to maintain and renew infrastructure assets.

Health and Safety

Council will endeavour to identify and mitigate all key health and safety risks created by the provision of services. Examples of level of service based on safety might include the following:

- Services do not cause a hazard to people.
- Water is safe for swimming.

Each of the service level outcomes is related directly to the Council's Community Strategic Plan by the way each asset class helps deliver the services required by the community. These service level outcomes are essential to ensure the asset portfolio is not only maintained to a satisfactory level but also caters for the future demands of the community whilst balancing the potential risks to the community and the Council.

5.4. Financial Based Service Levels

The premise of asset management is that asset requirements and asset management strategies should be driven by defined and acceptable service levels and performance standards. This section defines the various factors that are considered relevant in determining the levels of service for Council's assets that have been used to provide the basis for the life cycle management strategies and works programme identified within this asset management strategy.

**Asset Backlog Ratio**

This ratio shows what proportion the infrastructure backlog is against the total value of a Council's infrastructure. The benchmark is less than 2%. The ratio is determined by dividing the estimated cost to bring assets to a satisfactory condition by the carrying value of infrastructure, building, other structures and depreciable land improvement assets.

Asset Consumption Ratio

The average proportion of 'as new' condition remaining for assets. This ratio shows the written down current value of the local government's depreciable assets relative to their 'as new' value. It highlights the aged condition of a local government's stock of physical assets and the potential magnitude of capital outlays required in the future to preserve their service potential. It is also a measure of Council's past commitment to renewal of the asset class. A consumption ratio of less than 50% would suggest that past renewal funding has been inadequate or that the asset could expect to decay more rapidly.

Asset Sustainability Ratio

Are assets being replaced at the rate they are wearing out? This ratio indicates whether a local government is renewing or replacing existing non-financial assets at the same rate that its overall stock of assets is wearing out. It is calculated by measuring capital expenditure on renewal or replacement of assets relative to the rate of depreciation of assets for the same period. A local government would need to understand and be measuring its renewal expenditure to be able to determine this ratio.

Asset Renewal and Renewals Funding Ratio

Is there sufficient future funding for renewal and replacement of assets? This ratio indicates whether Council is allocating sufficient funds in its long-term financial plan to adequately fund asset renewals.

Asset Maintenance Ratio

This ratio compares actual versus required annual asset maintenance for each asset class. A ratio of above 100% indicates that the council is investing enough funds that year to halt the infrastructure backlog from growing. The benchmark is greater than 100%.



6. Future Demand

6.1. Demand Forecast

The future infrastructure demand for community infrastructure and facilities is driven by changes and trends in:

- population growth / reduction
- changes in the demography of the community
- lifestyle changes
- residential occupancy levels
- commercial / industrial demand
- technological changes which impact the asset
- the economic situation
- government policy
- the environment.

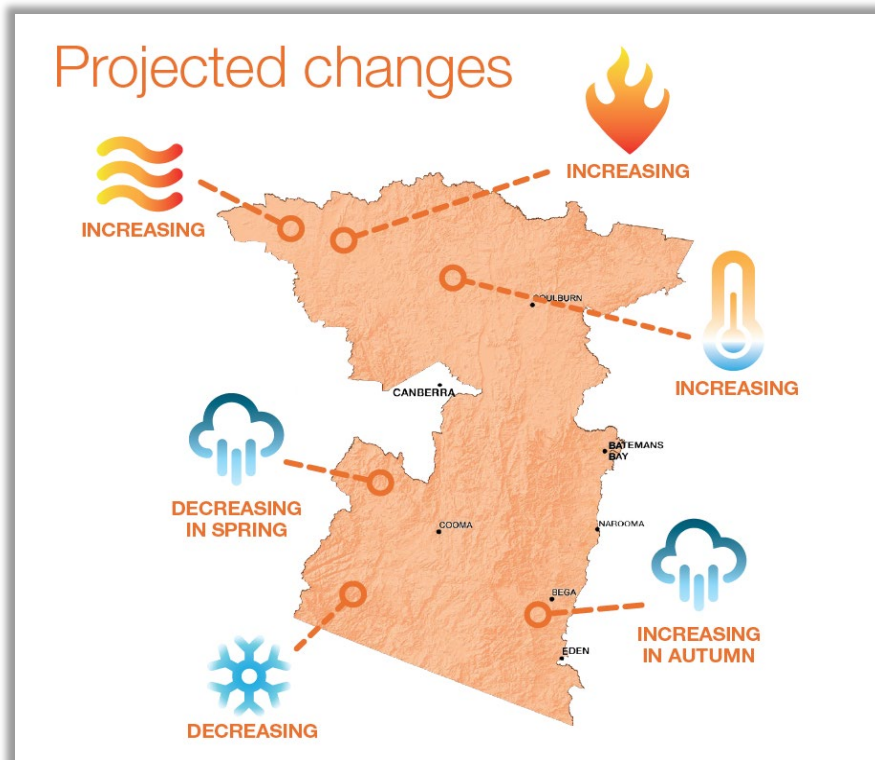
Table 11 Future demand impacts

Demand Drivers	Present Position	Projection	Impact on Services
Population Growth and Residential Development	Current estimated population is 30,850 which reside in approximately 13,560 private dwellings (85.9% are separate houses).	There has been an average annual growth of 1.2% in the region primarily driven by Net internal Migration.	Population growth will place an increased demand on assets, especially roads, stormwater assets and community centres.
Demographics	Around 27% of the population was over the age of 60 in the 2016 Census. Currently there is net migration into GMC in all age Groups except for 18 – 24year olds.	The population is expected to continue to age.	An increasing and older population will place an increased demand on some assets and increased accessibility requirements for footpaths, aged care facilities, community centres and recreation assets.
Lifestyle	Predominantly Rural Lifestyle.	Community engagement identified that the community wishes to maintain its rural lifestyle.	N/A
Commercial Industrial Demand	GMC is currently well established to benefit from globalisation. Its situated close to arterial highway/Rail Line and is close to Canberra’s 24 hours Air Freight.		
Technological Changes	High Speed Rail - would encourage significant growth in the region. Growth in Renewables Sector.	High Speed Rail Phase 2 - Current projects for the HSR Canberra to Sydney Leg to be operational 2035 - but dependant on Gov Policy. Sustained growth is expected in the Renewables Sector.	



Demand Drivers	Present Position	Projection	Impact on Services
Economic Situation	Annual GRP of 1%.	Estimated costs of Stage 1 (Sydney to Canberra) of the HSR project are expected to cost \$23B. GMC is expected to capture a portion of direct and indirect benefits from this expenditure. Completion of the HSR is expected to provide a significant boost to GMC.	If construction works are to go ahead there may be a significant burden on Council's assets as a result of the construction works.
Environment	The NSW and ACT Regional Climate Modelling (NARClIM) Project has undertaken climate modelling of the region for 2020 – 2039.	Expected climatic changes can be found in Figure 3 below. This includes: <ul style="list-style-type: none"> Overall increased temperatures in GMC Increase risk and intensity of natural disaster (Fire) events. 	Assets may be impacted by changes such as more severe weather events.

Figure 3 Impacts of Climate Change 2020 – 2039 NARClIM Modelling





6.2. Demand Management Strategies

Demand management strategies have been developed to effectively manage the growth of Goulburn Mulwaree. These can be found in the corresponding asset management plans found in the appendix. These strategies will need to be monitored to ensure that they capture and are responsive to changing community expectations and demographic profile as the region develops.

6.3. Demand Management Plan

The following general implications and impacts predicted on the Council assets, based upon changes and trends, are shown in the table below.

Table 12 Future demand factors

Demand Factor	Impact on Services
Population	Population growth will place an increased demand on assets, especially roads, stormwater assets and community centres
Demographics	An increasing and older population will place an increased demand on some assets and increased accessibility requirements for footpaths, aged care facilities, community centres and recreation assets
Roads Utilisation Changes	Smart, multi-modal Roads solutions will be required to keep up with the growth and provide cheap, efficient and sustainable means of Roads
Increasing Costs	Requirement to continue to maximise service delivery within the funding limitations
Environment and Climate	Assets may be impacted by changes such as increased severity of natural disasters and weather events
Technology	May require improved environmental/economical management of assets



7. Risk Management

Risk Management is defined in AS/NZS 4360:2004 as: “the culture, processes and structures that are directed towards realising potential opportunities whilst managing adverse effects”.

Council utilises a whole of Council integrated Risk Management Framework and has undertaken a risk assessment and created a mitigation plan to address risks for each asset class.

To assess individual risks, Council utilises the Failure Mode and Effect Analysis (FMEA) method. FMEA provides a simple methodology to quantify and score the probability, severity and ease of failure detection of potential risks and hazards.

Table 13 Guide to Quantification of Probability

Rank	Probability	Likelihood of Occurrence	Failure Rate
10	Very High	Failure is inevitable	1 in 2
9	Very High	Failure is almost inevitable	1 in 3
8	High	Critical process is not in control	1 in 8
7	High	Similar problems have been experienced in the past	1 in 20
6	Medium	Process in control with sporadic failures	1 in 80
5	Medium	Previous process had occasional failure	1 in 400
4	Medium	Process temporarily out of control	1 in 2000
3	Low	Process in control with isolated failures	1 in 15,000
2	Low	Failures unlikely	1 in 150,000
1	Remote	No known failures associated with identical process	1 in 1,500,000

Table 14 Guide to Quantification of Severity

Rank	Severity	Consequence
10	Dangerously High	Potential Fatality, serious injury or substantial financial loss
9	Extremely High	Potential serious injury, loss of major asset, breach of legislation
8	Very High	Failure potentially results in injury or making asset inoperable, financial loss
7	High	Failure causes high level of customer dissatisfaction, excessive claims and increased insurance premium
6	Moderate	Failure results in sub-system or asset partial malfunction, downtime, loss of revenue
5	Low	Loss sufficient to attract customer complaint
4	Very Low	Minor loss in mobility/availability or performance
3	Minor	Minor nuisance to customer or staff
2	Very Minor	Not readily apparent but it may reduce the value of product or service
1	None	No considered an issue



Table 15 Guide to Quantification of Detection

Rank	Probability of defect reaching interested party	Rate of Detection	Method of Detection / Quality Control
10	86 – 100%	Absolute Uncertainty	Defect or failure is not detectable at the onset
9	76 – 85%	Very Remote	Verification of control dependant on random sampling
8	66 – 75%	Remote	Process outcome is accepted based on no defect in sample
7	56 – 65%	Very Low	Process outcome 100% visually inspected or checked
6	46 – 55%	Low	Process outcome validated through go/no-go testing
5	36 – 45%	Moderate	Final Inspection, check or test performed before delivery
4	26 – 35%	Moderately High	Process in control and timely reaction to “out of specification” condition
3	16 – 25%	High	Proven process and capable for delivering all requirements
2	6 – 15%	Very High	All outcomes easily verified and validated
1	0 - 5%	Almost certain	Onset of Failure is obvious enabling 100% response to rectify before reaching interested parties

Table 16 Risk Identification and Mitigation - FMEA

Issue	Potential Effect	Severity (S)	Potential Cause	Probability (P)	Current Process Controls	Detection (D)	RPN
Additional Process Control Action	Responsibility and Target Completion Date	Action Taken	Risks after additional controls effectively implemented	S	P	D	(Residual) RPN

The risk assessment involves:

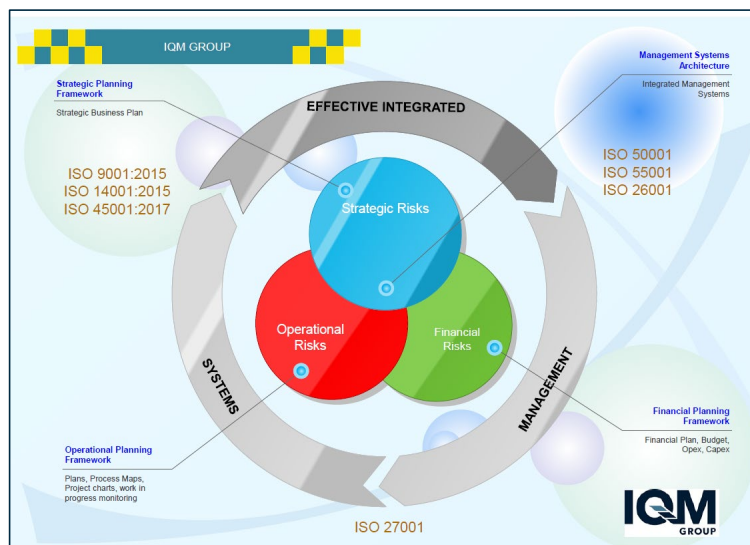
- identification and evaluation of community and service risks
- development of a risk treatment plan.



7.1. Risk Management Framework

Council’s Risk Management Framework covers a wide range of projects, programmes and activities. The plan incorporates Councils Strategic Planning Framework, Councils Management Systems Architecture, Financial Planning Framework and Operational Planning Framework. The plan feeds into the Delivery Programme and Operational Plan and is also to be used in management of assets or infrastructure related risk.

Figure 4 Risk Management Framework



Council operates a wide range of diverse projects, programmes and activities and has a large number of diverse stakeholders with varying needs and expectations. Therefore, the scope of Council’s organisation-wide risk management must encapsulate all activities. Specifically, the context of risk management will include the following:

Governance	Sound processes for decision-making i.e. the processes by which decisions are implemented or not implemented
Compliance	Meeting the expectations and requirements of those stakeholders who regulate the organisation
WH&S	Achieve fewer and less severe injuries, better trained and informed employers and workers, improved morale among workers
Financial	Includes strategic and business planning, financing and accounting
Operational	Includes programmes, activities and processes to deliver internal and external services
Environmental	Given exposure or series of exposures that may damage human health or the physical environment



7.2. Strategic Infrastructure Risks

Using Council Risk Management Framework, some high-level infrastructure-based risks have been identified that are associated with the management of the assets. These strategic risks are identified in following table.

Table 17 Risk identification table

Process	Issues of concern or potential failure	Potential Effect(s)	Severity (S)	Potential Cause(s)	Probability (P)	Current Process Controls	Detection (D)	RPN	Additional Process Control Action(s)	Responsibility and Target Completion Date	Action Taken	Risks after additional controls effectively implemented				
												S	P	D	(Residual) RPN	
Infrastructure Strategy	Failure to agree on customer service levels	Community expectations not met	8	Lack of Community engagement	8		4	256	Community Engagement Push Service and Strategy Reviews							
		Infrastructure is under/over funded														
		Infrastructure decision making is not strategic														
Insufficient Infrastructure Budget		Community expectations not met	8	Lack of Community engagement	6		4	192	Efforts are made to design and construct resilient and value driven infrastructure							
		Decline in condition/quality of assets/services														
Lack of Governance for Asset Management		Infrastructure decision making is not strategic	8		8		4	256	Establish Asset Steering Committee to provide guidance and direction for financial reporting and improvement activities							
Major Projects	Inadequate stakeholder engagement	Low quality works & service delivery	9	Inadequate staff project management expertise	8	Contractor & supplier management	4	288								
	Inadequate planning & investigation	Over expenditure		Inadequate works & service delivery supervision											Procurement process	
	Unrealistic timeframes	Dissatisfied stakeholders		Poor budget forecasting											Staff expertise	
	Insufficient budget	Reputation damage		Insufficient budget											Stakeholder meetings	
	Inadequate project management process	Financial loss		Unrealistic delivery timeframe											Project reporting	
	Insufficient staff expertise & resources to manage projects	Breach of contract		Latent conditions											Code of Conduct	
	Non-compliance with procurement process	Safety incidents		Inadequate process compliance											Budget monitoring	
	Safety noncompliance	Variations		Poor works scoping											Warranty	
	Inadequate contractor or supply resources	Delivery delays		Low contractor & supplier skill level											WHS system	
		Environmental breaches		Decentralised project management system											Project debrief meetings	
		Non delivery against operational plan		Inadequate stakeholder engagement											Design reviews & handover	
		Inconsistent project management will deter further works		Ongoing scope changes											Project planning	
				To many project management interactions											Independent estimates for large projects	
	Additional commitments of suppliers & contractor	Independent legal advice for large projects														
	Interaction between operations and project delivery	Development Approval process														



Process	Issues of concern or potential failure	Potential Effect(s)	Severity (S)	Potential Cause(s)	Probability (P)	Current Process Controls	Detection (D)	RPN	Additional Process Control Action(s)	Responsibility and Target Completion Date	Action Taken	Risks after additional controls effectively implemented						
												S	P	D	(Residual) RPN			
Assets	Inadequate maintenance program	Fatality	10	Insufficient budget	7	Ongoing asset inspection program	4	280										
	Ageing road network	Interruption to traffic movement		Incorrect budget allocation		Annual budget allocation												
	Not meeting community expectations	Insurance claims		Inadequate works supervision		Service Response procedure												
	Increased traffic movement	Low quality maintenance & repairs		Inadequate asset management practices		Audit of service response procedure												
	Increased freight movement	Reputation damage		Non-adherence to procedures		Annual unsealed road maintenance program												
	Specialist contractor availability	Financial loss		Inadequate works planning		Annual resealing program												
	Timely response to repairs	Rework		Not established level of service		Staff training												
	Relevant information not captured	Env. impacts		Increased traffic on rural roads		Weekly maintenance meeting												
	Road safety	Ongoing infrastructure damage		Short term road closure		Staff competencies												
	S94 contributions not maximised	Additional maintenance				Re-prioritise for urgent works												
	Excessive dry or wet weather			Tree removal procedure														
	Localised flooding			REF for rural roads works														
				Annual drainage maintenance & GPT program														
						Sign replacement												
			Annual line marking program															
			Vegetation management															
			Road closure notification															
			After hours response system															



7.3. Critical Assets

Critical assets are those assets that are likely to result in a more significant financial, environmental and social cost in terms of impact on organisational objectives. By identifying critical assets and critical failure modes, organisations can target and refine investigative activities, maintenance plans and capital expenditure plans at critical areas.

ISO 55001 Cl 6.2.1.2b requires organisations to “review the importance of assets related to their intended outcomes, objectives and product or service requirements.” ISO 55002 Cl 6.2.2.1 suggests that “A key aspect of planning is the identification of events in which the functionality of assets is compromised, including potentially catastrophic events in which function is completely lost”. Council determines the criticality of assets based upon the following criteria:

- Complexity
- Impact of loss of Service
- Environmental Impact
- Health and Safety Impact
- Cost of Failure

Critical assets for each Asset class have been identified in their respective Asset Management Plans.



8. Expenditure Projections

8.1. Asset Values

In preparing this SAMP, it has been identified that Goulburn Mulwaree Council has combined infrastructure assets with a current replacement cost of just under \$1.3 billion. The major asset classes included in this strategy and their values are detailed in the table below.

Table 18 Summary of Combined Infrastructure Assets Values

Asset Class	Gross Replacement Cost \$000's (CRC)	Written Down Value \$000's (WDV)	Annual Depreciation \$000's Expense
Buildings	\$88,919	\$46,849	\$1,757
Roads Infrastructure	\$822,626	\$593,002	\$9,848
Stormwater	\$144,139	\$104,906	\$1,894
Water	\$310,845	\$209,740	\$3,146
Wastewater	\$182,807	\$115,615	\$1,605
Parks Infrastructure	\$5,401	\$3,133	\$252
Combined	\$1,554,737	\$1,073,245	\$18,502

8.2. Asset Backlog

As per the 2018/19 Special Schedule 7 analysis, Council has a combined asset backlog of \$15.42 million (1.7 % backlog ratio) to bring assets to satisfactory standard which is currently taken as Condition 3. The breakdown of backlog per asset class is shown in table below.

Table 19 Asset Backlog

Estimated Cost to Satisfactory	Backlog	Backlog Ratio % (Backlog / WDV)
Buildings	\$4,730	10.1%
Roads Infrastructure	\$44,408	7.50%
Stormwater	\$1,427	1.40%
Parks Infrastructure	\$47	1.5%
Water	\$1,463	0.7%
Wastewater	\$1,314	1.1%
Combined	\$53,389	5.0%



8.3. Asset Condition

Reviewing asset condition data shows that the most of council’s assets are in good condition except for 30.5% of councils Buildings assets which are currently in condition 4 (Poor). The reliability of council’s condition data varies between asset classes. The Buildings, Roads, Stormwater, Water and Wastewater assets have at a minimum a reliable data set. Conversely, Parks Infrastructure assets data is uncertain and unreliable. Details of Council’s current asset condition are shown in the table below. The condition is represented as a percentage of the replacement cost of Council’s six (6) asset classes as well as shown as combined.

Table 20 Asset Condition

Asset Class	Asset Condition (% of CRC)				
	1	2	3	4	5
Buildings	10.3%	32.6%	26.6%	30.5%	0.0%
Roads Infrastructure	24.3%	50.1%	13.3%	4.2%	8.1%
Stormwater	36.1%	35.2%	25.3%	2.5%	1.0%
Parks Infrastructure	26.1%	18.6%	50.2%	5.1%	0.0%
Water	20.1%	43.6%	34.8%	0.9%	0.5%
Wastewater	27.3%	29.5%	40.7%	1.7%	0.7%
Combined	24.1%	43.9%	22.8%	4.6%	4.6%

8.4. Expenditure and Reporting

The average capital and maintenance expenditure on Council assets over the ten-year forecast period is approximately \$39.8 million per year. This compares to the expenditure which is required to maintain, operate and renew the asset network as required being \$48.8 million per year. This represents an annual shortfall \$9 million of which \$1.9 million is attributable to a shortfall in Operations and Maintenance funding and \$7.1 million on average in renewal funding.

Further analysis shows that these funding gaps can be primarily credited to the following:

- \$6.1 million average annual shortfall in Transport Infrastructure Renewal
- \$1.9 million average annual shortfall in Stormwater Renewal
- \$1.1 million average annual shortfall in Water Supply Renewal

While this result shows a significant funding shortfall over a 10-year forecasting period, only the Water Supply and Sewerage asset classes had expenditure projections and requirements prepared for the 10-year period. All other asset classes were limited to a 4-year horizon, as such future expenditure was inferred from available data. As a result, the projected funding shortfall in years 3 and 4 has significant implications over the remainder of the 10-year period. Furthermore, additional work is required in confirming Parks Infrastructure assets data and community requirements and as such it is unclear whether this is an accurate representation of expenditure shortfall.



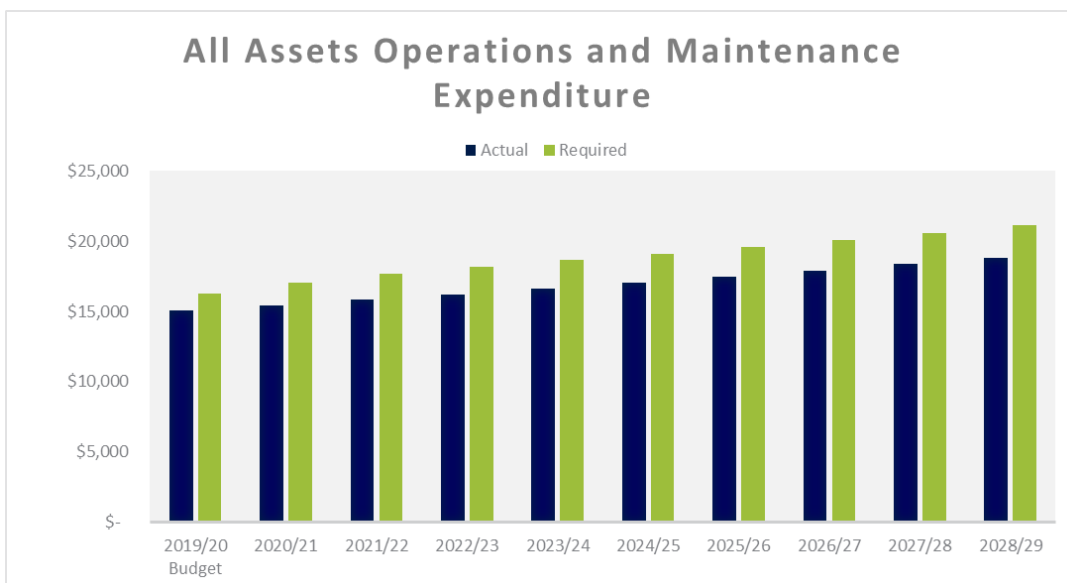
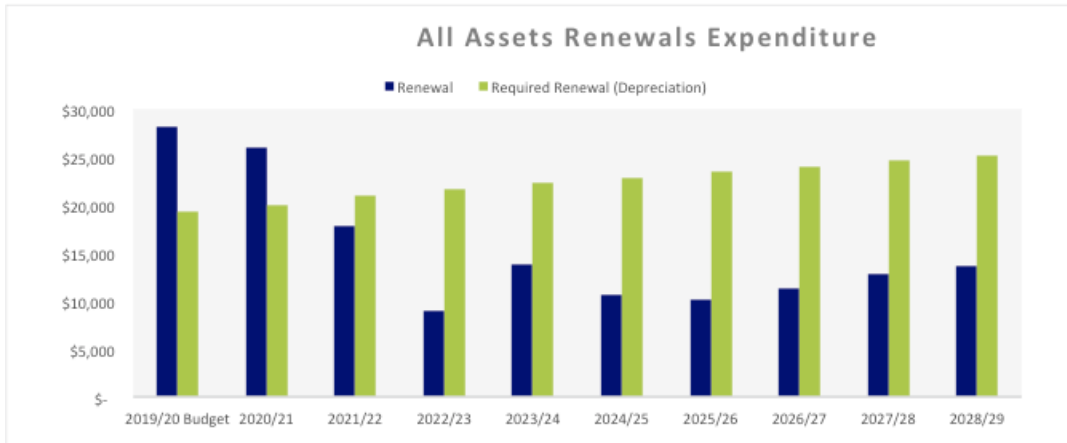
A summary of the projected expenditure requirements can be found in the table below.

Table 21 Combine asset expenditure projections

Expenditure Projections (\$000) – Combined Assets		2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Actual	Renewal	\$28,179	\$25,958	\$17,759	\$9,029	\$13,827	\$10,604	\$10,071	\$11,370	\$12,788	\$13,701
	New and Expanded Assets	\$25,448	\$28,963	\$15,893	\$2,401	\$1,050	\$149	\$198	\$110	\$532	\$709
	Maintenance and Operational	\$15,078	\$15,455	\$15,842	\$16,238	\$16,644	\$17,060	\$17,486	\$17,924	\$18,372	\$18,831
	Total Expenditure	\$68,705	\$70,377	\$49,493	\$27,667	\$31,521	\$27,814	\$27,756	\$29,404	\$31,692	\$33,241
Required	Required Renewal (Depreciation)	\$19,224	\$19,898	\$20,935	\$21,694	\$22,262	\$22,828	\$23,401	\$23,987	\$24,592	\$25,213
	New and Expanded Assets	\$25,448	\$28,963	\$15,893	\$2,401	\$1,050	\$149	\$198	\$110	\$532	\$709
	Required O&M	\$16,259	\$17,082	\$17,722	\$18,189	\$18,654	\$19,122	\$19,603	\$20,094	\$20,604	\$21,129
	Total	\$60,932	\$65,943	\$54,550	\$42,284	\$41,966	\$42,100	\$43,201	\$44,191	\$45,727	\$47,051
Overall (GAP)		\$7,774	\$4,433	\$(5,057)	\$(14,617)	\$(10,445)	\$(14,286)	\$(15,446)	\$(14,787)	\$(14,035)	\$(13,810)
General Fund Asset Gap		\$(1,181)	\$(1,626)	\$(1,881)	\$(1,951)	\$(2,010)	\$(2,062)	\$(2,117)	\$(2,171)	\$(2,232)	\$(2,298)
Renewals Gap		\$8,954	\$6,060	\$(3,177)	\$(12,666)	\$(8,435)	\$(12,224)	\$(13,329)	\$(12,616)	\$(11,803)	\$(11,512)

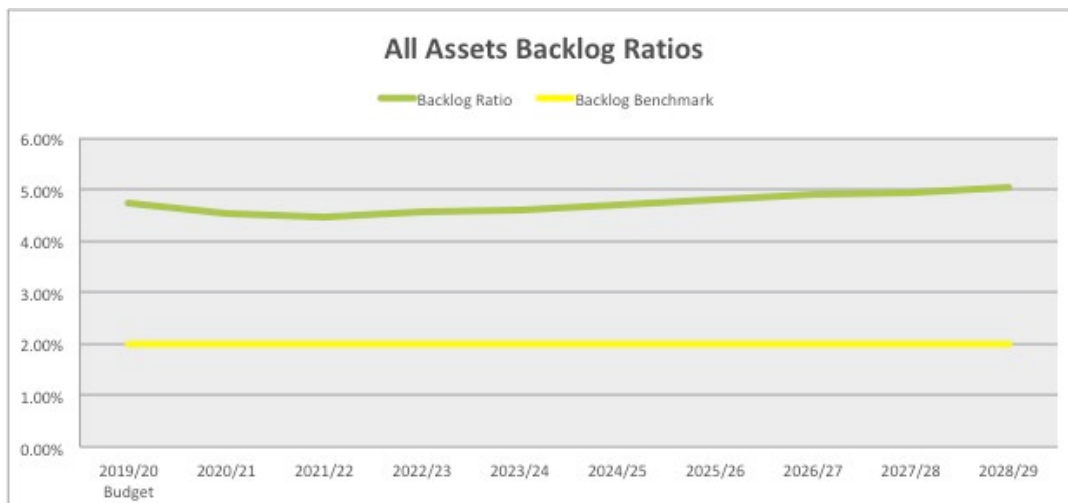
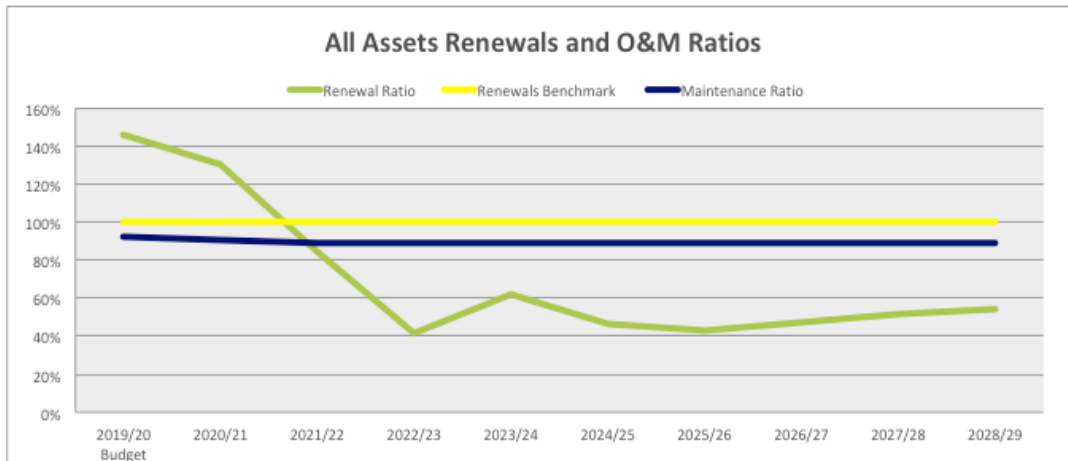


8.5. Financial Ratios





The Office of Local Government has established financial benchmarks for councils to strive towards and adhere to. The charts below showcase Council’s current financial service levels and the impacts of Council’s projected expenditure upon these service levels.





9. Asset Management Strategic Actions

The Asset Management Strategy is to enable Council to

- demonstrate how its asset portfolio will meet the service delivery needs of its community into the future
- manage assets in accordance with its Asset Management Policy
- ensure the integration of Council’s asset management with its Community Strategic Plan.

The Asset Management Strategy proposes the following strategies to enable the objectives of the Community Strategic Plan to be achieved.

Table 22 Asset Management Strategic Actions

No	Strategy	Desired Outcome
1	Continue the move from annual budgeting to long term financial planning. Particularly for asset classes currently limited by a 4-year projections horizon.	The long-term implications of Council services are considered in annual budget deliberations
2	Further develop and review the Long-Term Financial Plan covering ten years incorporating asset management plan expenditure projections with a sustainable funding position outcome	Sustainable funding model to provide Council services
3	Review and update asset management plan financial projections and long-term financial plans after adoption of annual budgets. Communicate any consequence of funding decisions on service levels and service risks	Council and the community are aware of changes to service levels and costs arising from budget decisions
4	Continue to Report Council’s financial position at Fair Value in accordance with Australian accounting standards, financial sustainability and performance against strategic objectives in annual reports, ensuring that Asset remaining lives are assessed on an annual basis	Financial sustainability information is available for Council and the community
5	Ensure Council’s decisions are made from accurate and current information in asset registers, on service level performance and costs and ‘whole of life’ costs	Improved decision making and greater value for money
6	Report on Council’s resources and operational capability to deliver the services needed by the community in the Annual Report	Services delivery is matched to available resources and operational capabilities
7	Ensure responsibilities for asset management are identified and incorporated into staff position descriptions	Responsibility for asset management is defined
8	Implement an improvement plan to initially realise ‘core’ maturity for the financial and asset management competencies, then progress to ‘advanced’ maturity	Improved financial and asset management capacity within Council
9	Report annually to Council on development and implementation of asset management strategy and plan and long-term financial plans	Oversight of resource allocation and performance



10. Overarching Asset Management Improvement Plan

Table 23 Overarching Improvement Plan

Ref No.	Improvement Plan tasks	Priority	Suggested Timeframe
1.	Asset Management Maturity		
1.1	Council is to achieve a Core level of Asset Management	High	2020
2.	Asset Data and Knowledge		
2.1	Clean asset data to ensure that asset condition is measured consistently across the various asset classes and sub classes.	High	
2.2	Develop an asset condition inspection strategy that ensures all assets are inspected on a regular basis.	Medium	
2.3	Clearly identify maintenance and operational activities as part of a maintenance management system, and clearly identify capital works projects as renewal, expansion or new asset expenditure.	Medium	
2.4	Develop and implement asset lifecycle strategy and processes for operations, maintenance, renewal, development and disposal of assets.	Low	
3.	Asset Knowledge Processes		
3.1	Valuation methodology and assumptions must be fully documented and applied.	High	
3.2	Undertake an annual desktop review of asset valuations ensuring that there is an annual review of useful life of assets.	High	
3.3	Ensure that the asset data in the Tech 1 system is the true record of Council's assets and is up to date.	High	
3.4	Adopt consistent reporting methodology across all asset classes informed by current asset data.	Medium	
4.	Strategic Asset Planning Processes		
4.1	Determine the long-term expenditure requirements for Council's assets based on a sustainable asset approach and incorporate findings in the Council's LTFP.	High	
4.2	Review and readopt the Asset Management Policy to ensure that it is up to date and remains relevant.	Medium	
4.3	Ensure that all asset classes have up to date asset management plans.	High	
4.4	Revise asset management plans to include: <ul style="list-style-type: none"> refined level of service statements and clearly defined community and technical Level of Service targets forward programs identifying forecasts for renewals, new assets, upgrades, maintenance, operations and depreciation expenditure asset performance and utilisation measures with associated links to levels of service Identify critical assets for each asset class 	Medium	
4.5	Review and update asset management plans and long-term financial plans after adoption of annual budgets. Communicate any consequence of funding decisions on service levels and service risks.	Medium	



Ref No.	Improvement Plan tasks	Priority	Suggested Timeframe
4.6	Review the Asset Management Strategy to ensure that it incorporates the most up to date and relevant information on each asset class.	Medium	
4.7	Integrate asset lifecycle planning and costing into the LTFP.	Medium	
5.	Operations and Maintenance Work Practices		
5.1	Implement a maintenance management system for maintenance planning and ensure that operational and maintenance requirements are specified against asset performance and service level expectations.	High	
5.2	Identify critical assets and incorporate critical asset risk mitigation plans into Council's emergency response planning procedures.	High	
6.	Information Systems		
6.1	Ensure that all Council's asset data is uploaded into the Tech 1 Asset system. This will require asset staff to: <ul style="list-style-type: none"> reconcile existing asset registers with the financial asset register ensure that current asset data is in a consistent format ensure that asset custodians clearly understand what information is required out of the asset management system to effectively manage the Council's assets. 	High	
6.2	Develop an operational process to ensure that the asset register integrates with the maintenance system, financial system and the spatial system. Ensure that that these are reconciled and aligned on a regular basis.	High	
7.	Organisational Context		
7.1	Implement a process for reporting on asset management progress and Improvement Plan status and create a process for bi-annual reporting to senior management.	Medium	
7.2	Ensure that asset reporting in the financial statements is up to date and consistent across each asset class.	Medium	
7.3	Ensure responsibilities for asset management are identified and incorporated into staff position descriptions.	High	



Appendix 1 Asset Management Plan – Buildings

Council owns a large number of buildings that deliver a wide range of services to the community. These services include childcare, libraries, entertainment venues, rooms and halls for hire as well as public amenities such as showers and toilets. In addition, Council owns its administration building and depot which are both critical to the delivery of services.

As the owner and operator of building assets, Council has a responsibility for a number of functions including:

- Maintenance
- Renewal and Refurbishment
- Upgrades and Improvements
- Rationalisation of Assets.

The planning of these functions is outlined in this Asset Management Plan.

A1.1 Purpose of this Plan

The purpose of this Asset Class Management Plan is to develop a strategic framework for the maintenance and renewal of Buildings and Other Structures and to provide an agreed Level of Service in the most effective manner.

This plan includes the following scope of management:

- Asset Inventory, Values and Condition
- Asset Based Levels of Service
- Demand and Service Management
- Risk Management
- Development of the Long-Term Financial Plan (LTFP) for the maintenance and renewal of buildings.

A1.2 Introduction

A1.2.1 Stakeholders

Key stakeholders must be considered in the preparation and implementation of this Asset Management Plan to ensure the value of services justifies investment in the assets. It also ensures there is a greater understanding of stakeholders' expectations with regards to the facilities and services provided by Council.

Key stakeholders in preparation of this asset management plan are:

- **Councillors** – Adopt the Plan and ensure enough resources are applied to manage the assets and stewardship responsibility for the control and care of Councils Buildings.
- **Executive Management** – Report on the status and effectiveness of current asset management processes at Council.
- **Asset Management Team** – Co-ordinate development and implementation of AM Plans and asset management related matters
- **Asset Managers** – Implementation of AM Plans and management of assets under their direct control.



- **Federal and State Government Authorities and Agencies** – Regulate practice and requirements through legislation
- **Council Staff** - Responsible for the timely completion of tasks allocated to them from within the plans
- **Community and Rate Payers** Make

A1.2.2 Legislative Requirements

This Asset Class Management Plan was made in accordance with the following documents and legislative requirements.

Table 24 Buildings Legislative requirements

Legislation	Requirement
Civil Liability Act 2002 and Civil Liability Amendment (Personal Responsibility) Act 2002	Protects the Council from civil action by requiring the courts to take into account the financial resources, the general responsibilities of the authority and the compliance with general practices and applicable standards.
Disability Discrimination Act 1992	The Federal Disability Discrimination Act 1992 (D.D.A.) provides protection for everyone in Australia against discrimination based on disability.
Environmental Planning and Assessment Act 1979; Environmental Protection Act 1994; Protection of the Environment Operations Act 1997; National Parks & Wildlife Act 1974; Threatened Species Conservation Act 1995; Native Vegetation Act 2003;	Sets out the role, purpose, responsibilities and powers of Council relating to protection and preservation of the environment.
Local Government Act 1993	Sets out role, purpose, responsibilities and powers of local governments including the preparation of a long term financial plan supported by asset management plans for sustainable service delivery.
WH&S Act 2011 & regulations	Sets out Council’s responsibility to ensure health, safety and welfare of employees and others at places of work.
Libraries Act 1939	Sets our role of local governments in providing residents with access to information services.
Crown Lands Act 2016	Is an Act to provide for the administration and management of Crown land in the Eastern and Central Division of the State of NSW. Council has a large holding of Crown land under its care, control and management
Heritage Act 1977	Is an Act to conserve the environmental heritage of the State Several properties are listed under the terms of the Act and attract a high level of maintenance cost, approvals and monitoring. The possible acquisition of Hungry Point is affected by this act
Building Code of Australia	To meet all BCA requirements to meet the minimum necessary standards of relevant, health, safety (including structural and fire services), amenities and access to AS 1428.2
Building Fire and Safety Regulation 1991	The Act sets out the regulations for the compliance the following



A1.2.3 [Links to Council Policy, Plans and Strategies](#)

This Asset Management Plan has been informed by the following Council Plans and Strategies.

The Tablelands – Regional Community Strategic Plan

GMC – Resourcing Strategy 2030

GMC – Asbestos Policy

GMC – Asset Management Policy

GMC – Sustainability Policy

GMC – Work Health and Safety Policy

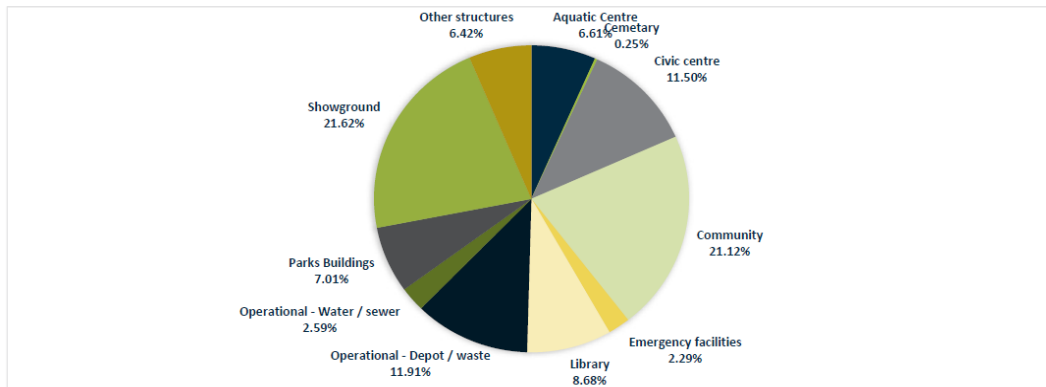
GMC – Youth Services Policy



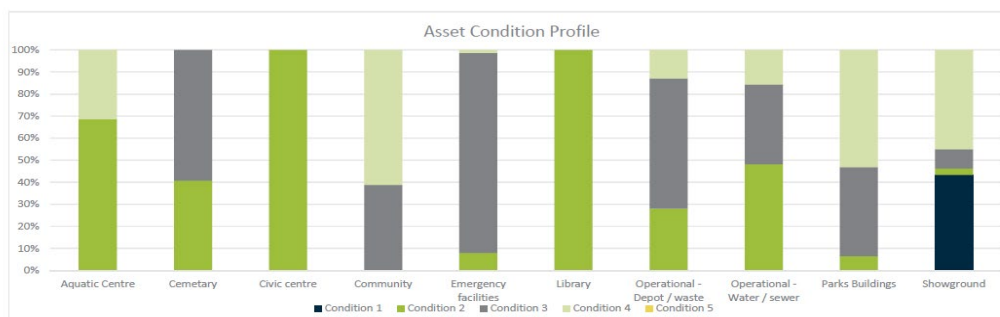
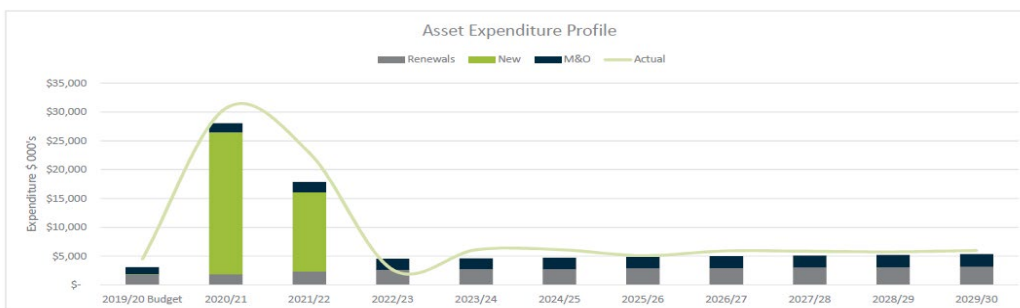
A1.2.4 Performance Overview

Building & Other Structures Assets

Total Asset Value \$88,919,000



Ratio	Current 2018/19 Actual	Estimate 2028/29	Funding Gap
Infrastructure Renewals Ratio	34.09%	89.92%	Yr 1 -\$24,000
Infrastructure Backlog Ratio	10.10%	4.32%	Ave 5 Yr \$1,436,582
Asset Maintenance Ratio	194.50%	138.25%	Ave 10 Y \$1,183,726
Long Term Funding Ratio	115.66%		





A1.3 Asset Inventory, Values and Condition

Council Building Assets data is comprehensive and up to date having been revalued as of the 30th of June 2018. Council will continue to ensure the integrity of its asset data through continuous monitoring of its assets and planned revaluations in accordance with Councils Revaluation Policy. The table below provides a summary of the value and condition of Council’s Buildings and Other Structure assets.

Table 25 Building Asset – Inventory & Condition

Asset Group	Asset Component	No	Unit	Gross Replacement Cost (CRC) \$ 000's	Written Down Value (WDV) \$ 000's	Annual Depreciation Expense \$ 000's	Condition				
							1	2	3	4	5
Buildings	Aquatic Centre	3	No.	\$5,881	\$3,142	\$151	0.0%	68.6%	0.0%	31.4%	0.0%
	Cemetery	7	No.	\$222	\$154	\$3	0.0%	40.7%	59.3%	0.0%	0.0%
	Civic centre	1	No.	\$10,224	\$7,055	\$228	0.0%	100.0%	0.0%	0.0%	0.0%
	Community	26	No.	\$18,775	\$5,655	\$323	0.0%	0.0%	38.8%	61.2%	0.0%
	Emergency facilities	15	No.	\$2,036	\$1,029	\$25	0.0%	7.9%	90.8%	1.3%	0.0%
	Library	1	No.	\$7,716	\$5,729	\$176	0.0%	100.0%	0.0%	0.0%	0.0%
	Operational - Depot / waste	34	No.	\$10,594	\$5,483	\$138	0.0%	28.1%	59.0%	12.8%	0.0%
	Operational - Water / sewer	8	No.	\$2,306	\$1,232	\$29	0.0%	48.2%	36.1%	15.7%	0.0%
	Parks Buildings	37	No.	\$6,232	\$2,201	\$77	0.0%	6.5%	40.5%	53.1%	0.0%
	Showground	18	No.	\$19,224	\$11,307	\$435	43.4%	2.9%	8.8%	44.9%	0.0%
	Other structures		No.	\$5,706	\$3,862	\$173	15.0%	30.0%	55.0%	0.0%	0.0%
	Grand Total			\$88,919	\$46,849	\$1,757	10.3%	32.6%	26.6%	30.5%	0.0%



A1.4 Asset Based Level of Service (LoS)

Goulburn Mulwaree Council’s Buildings portfolio provides facilities so that the local community and visitors can participate in a wide variety of recreational, cultural, educational and social activities. The Council’s administration building and depots are the base for Council’s employees who deliver essential services to the community.

Table 26 Building Assets – Service Levels

Key Performance Indicator	Level of Service	Performance Measurement Process	Target Performance	Current Performance
Accessibility	Provision of sufficient facilities to meet needs	Customer complaints		
	Residents are aware of the range of facilities available and how to access them	Customer satisfaction survey or consultations	<ul style="list-style-type: none"> 80% of the community are aware of the facilities available to them 	
	Provide adequate physical access to facilities	Disability Discrimination Act (DDA) compliance	<ul style="list-style-type: none"> 80% of public facilities are DDA compliant Less than 5 complaints per year about problems with access for disabled people 	
Quality / Condition	Facilities provide a good quality experience for all users and customers	Customer complaints	<ul style="list-style-type: none"> User groups consulted once a year on their current and future facilities needs High level of compliance with key performance indicators for maintenance and cleanliness as measured through cleaning diary audits 80% of people agree that facilities are well appointed and comfortable 	
	Percent of physical assets in condition 3 or better	Condition assessment	<ul style="list-style-type: none"> 90% for all assets (by value) 	
Reliability / Responsiveness	Ensure services are reliable	Community satisfaction survey	<ul style="list-style-type: none"> 80% of the occupiers are satisfied with maintenance response times and security of tenure Tenants and users are advised at least 24 hours prior to any scheduled shut down Urgent maintenance requests resolved within 48 hours 	



Key Performance Indicator	Level of Service	Performance Measurement Process	Target Performance	Current Performance
Community Satisfaction and Involvement	Opportunity for community involvement in decision making are provided	Asset Management Plan	<ul style="list-style-type: none"> The buildings asset management plan is available on the website and for circulation to the public 	
	Service provide social benefit to the whole community	Community satisfaction report	<ul style="list-style-type: none"> At least 70% of the community agree that they have average or better facilities 	
Affordability	The services are affordable and managed using the most cost-effective methods for the required level of service	Review of service agreements and benchmark with other councils	<ul style="list-style-type: none"> Total operating and maintenance are not greater than benchmarking against comparable regional Council's All new and upgrade projects are planned and managed effectively and delivered on time, within scope and approved budget 	
Sustainability	Assets are managed with respect for future generations	Life cycle approach to managing assets	<ul style="list-style-type: none"> Prepare a ten-year asset condition and age-based renewals plan. Ensure the plan is approved by Council and updated every 4 years 	
	Assets meet financial sustainability ratios	Consumption ratio	<ul style="list-style-type: none"> Between 50% and 75% 	
		Renewal funding ratio	<ul style="list-style-type: none"> Between 90% and 110% 	
		Long term funding ratio	<ul style="list-style-type: none"> Between 95% and 105% 	
Health & Safety	Ensure buildings/facilities are safe and do not cause a hazard to people	Quarterly Inspections, operational reports and safety audits	<ul style="list-style-type: none"> Fewer than five reported incidents which can be attributed to poorly maintained facilities Annual Fire Safety Statements are certified for each facility requiring it Quarterly Safety inspections are carried out for each facility Fewer than five injury accidents as a result of building hazards reported per building per year 	
	A safe working environment provided for people involved in providing the service	WH&S reported incidents	<ul style="list-style-type: none"> the number of lost time injuries is less than 12 per year the number of Workers Compensation claims is less than six per year 	



A1.5 Future Demand / Demand Management Plan

Council evaluates the demand for services and the assets required to deliver them. Goulburn Mulwaree’s demand for new services will be managed through a combination of:

- managing existing assets
- upgrading of existing assets
- provision of new assets.

Demand management practices include non-asset solutions, insuring against risks and managing failures.

Council will continue to engage the community to monitor community priorities, needs and expectations regarding its Building Assets and Services to ensure that increased demand is met with sensible, sustainable and community driven planning.

Table 27 Building Assets – Future Demand impacts

Demand Factor	Impact on Assets	Demand Management Plan
Population	Places pressure on existing council facilities particularly around areas of high density.	Ensure that capacity and functionality of Council’s assets is monitored and forms part of the decision-making process regarding Councils capital works program.
Demographics	As the population ages, buildings and their surrounds (such as footpaths, car parks) and furniture may need to be upgraded to cater to a slower and less mobile population.	Modify or upgrade the facilities to meet the age ratios within the areas. multi age suitable premises to be included in design briefs for new buildings.
Technological Changes	The introduction of a High-Speed Rail network will increase demand on current parking resources and accelerate the growth of Goulburn as a regional hub.	Planning for intermodal public transportation infrastructure including multi-storey car parks.

A1.6 Current Practices

A1.6.1 Maintenance Strategies

Council’s buildings and facilities are continuously monitored and maintained to a safe standard that will maximise their long-term benefit to the community and in accordance with priorities set through comprehensive asset management planning. Monitoring and maintenance is prioritised based upon the criticality of Council’s Buildings assets.

A1.6.2 Renewal Strategies

Renewals are forecast based upon the lifecycle stage of the assets in conjunction with condition assessments. The condition of the renewable components of buildings assets are assessed in conjunction with the revaluation cycle and are updated accordingly in the Council asset management register.

Generally, renewals relating to buildings will take place on a component by component basis, e.g. kitchen, rather than whole building renewal. In certain circumstances the service offering of the building, even when renewed on a component basis, will not meet community’s expectations on service delivery. In these cases, renewal may occur by building replacement. This is usually triggered when the building lacks capacity to meet a changed need or that demand has changed to such a degree that the functionality of the existing building is no longer adequate.

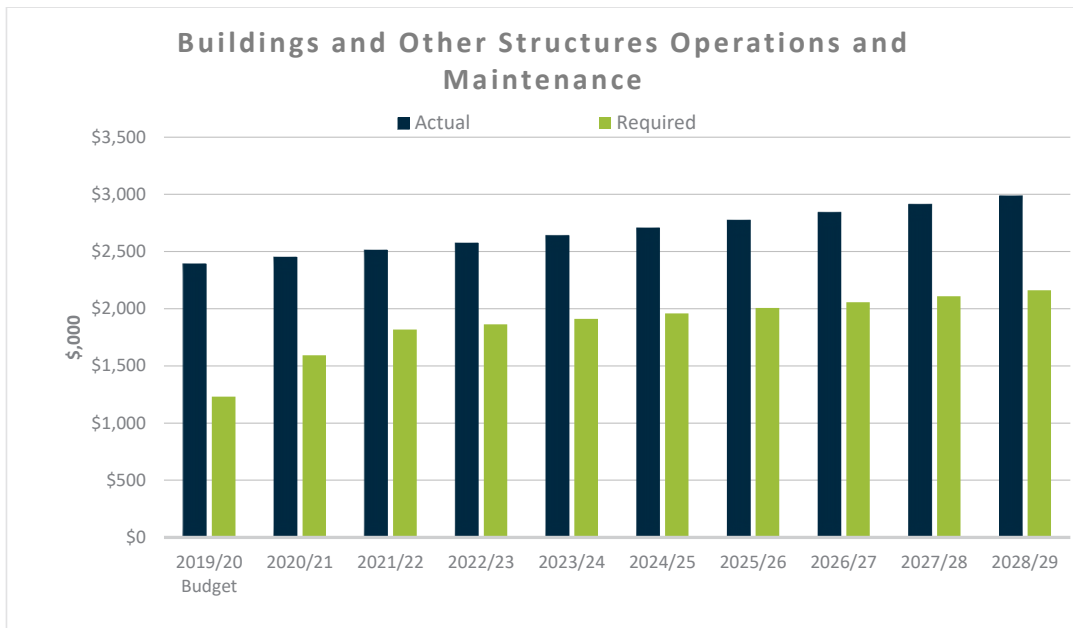
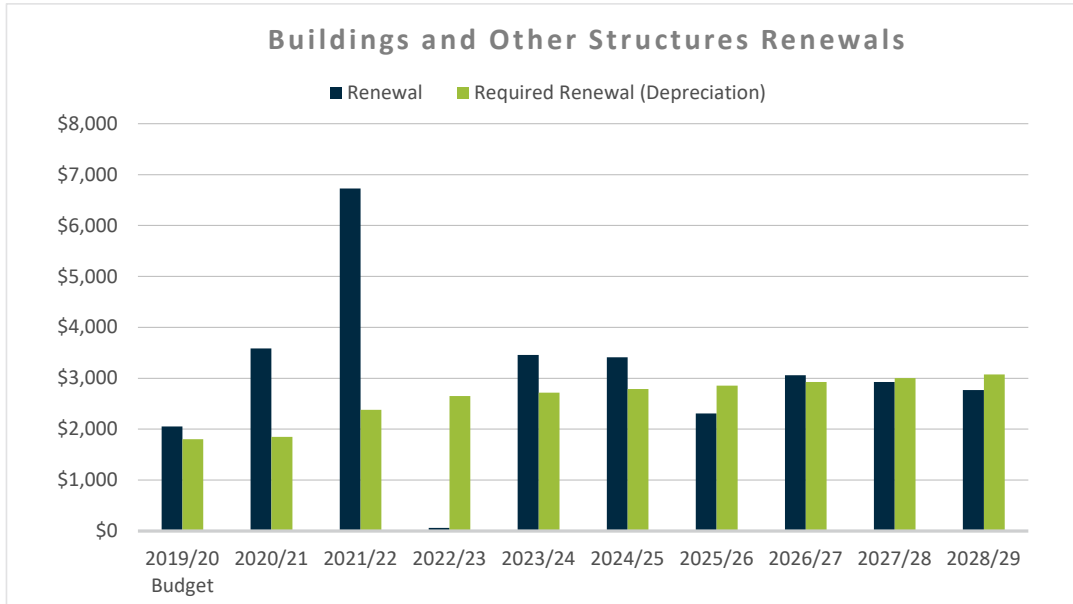


A1.7 Expenditure Projections (\$, 000s)

Asset lifecycle costs are the average costs required to sustain an asset over its useful life. These costs have been projected forward for the next ten years to inform Council’s Long-Term Financial Plan. The table below compares Council’s planned expenditure against the expenditure required to sustain its current levels of service.

Table 28 Building Assets – Expenditure projections.

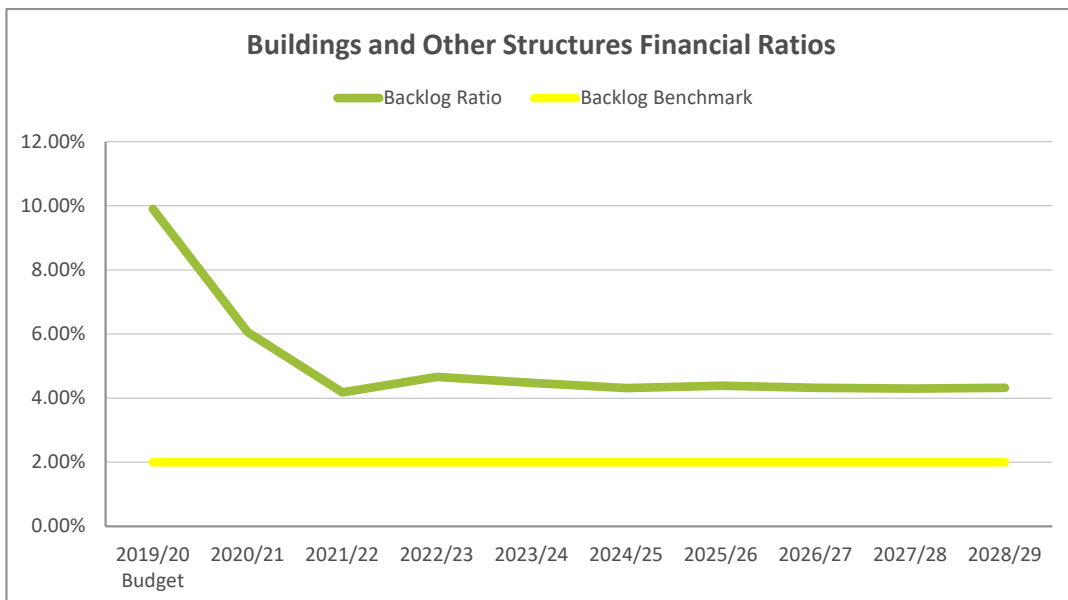
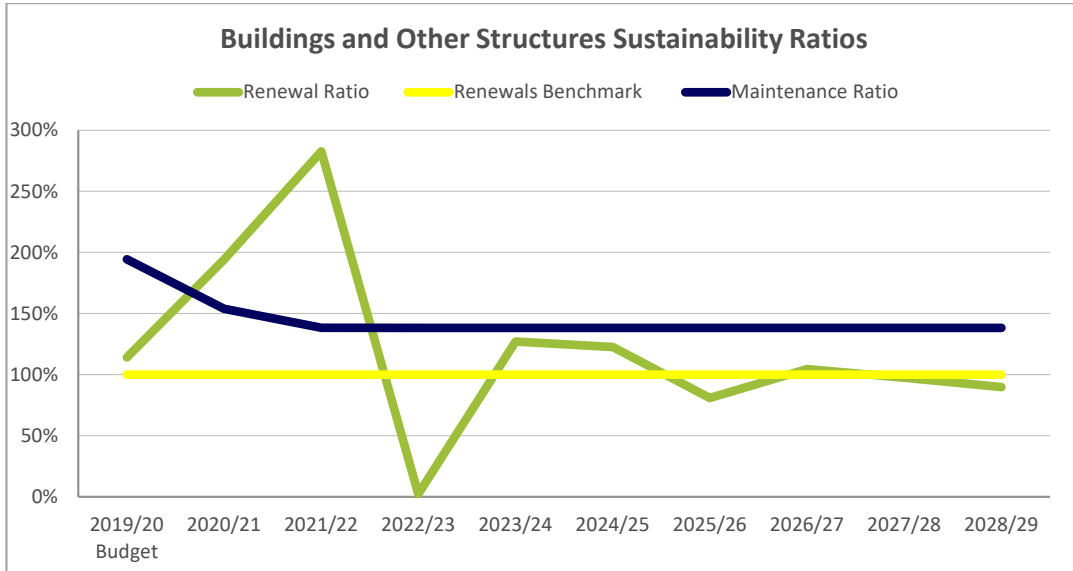
Budget Gap by Asset Group	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Actual										
Renewal	\$2,056	\$3,585	\$6,725	\$60	\$3,457	\$3,414	\$2,310	\$3,060	\$2,928	\$2,056
New and Expanded Assets	\$43	\$24,605	\$13,690	\$10	\$-	\$-	\$-	\$-	\$-	\$43
Operations and Maintenance	\$2,392	\$2,452	\$2,513	\$2,576	\$2,641	\$2,707	\$2,774	\$2,844	\$2,915	\$2,392
Total Expenditure	\$4,491	\$30,642	\$22,928	\$2,646	\$6,097	\$6,121	\$5,085	\$5,904	\$5,843	\$4,491
Required										
Required Renewal (Depreciation)	\$1,801	\$1,847	\$2,379	\$2,653	\$2,719	\$2,787	\$2,857	\$2,928	\$3,001	\$1,801
New and Expanded Assets	\$43	\$24,605	\$13,690	\$10	\$-	\$-	\$-	\$-	\$-	\$43
Required O&M	\$1,231	\$1,593	\$1,818	\$1,864	\$1,910	\$1,958	\$2,007	\$2,057	\$2,108	\$1,231
Total	\$3,074	\$28,045	\$17,887	\$4,526	\$4,629	\$4,745	\$4,864	\$4,985	\$5,110	\$3,074
Overall (GAP)	\$1,417	\$2,597	\$5,042	\$(1,880)	\$1,468	\$1,376	\$221	\$919	\$733	\$1,417





A1.8 Financial Ratios

The Office of Local Government has established financial benchmarks for councils to strive towards and adhere to. The charts below showcase Council’s current financial service levels and the impacts of Council’s projected expenditure upon these service levels.





A1.9 Risk

A1.9.1 Critical Assets

The following attributes of an asset were considered when looking at critical building assets.

Table 29 Building Assets – Criticality factors

Confidence Grade	High	Medium	Low
Civic purpose	yes		
Size	Large	Medium	Small
Multipurpose	>4 users	3 -2 users	1 primary user
frequency of use	Daily	3 - 4 time per week	1 - 2 time per week
Hazardous materials stored on site	yes		
Historical significance	yes		
Emergency Service / Management use	Yes		

Based on the above considerations Council staff have identified the following assets as of high criticality:

- Civic Centre (Goulburn) – including Art Gallery and Library
- 56 Clinton Street (Goulburn) – Department of Corrective Services
- Visitor Information Centre
- 38 Montague Street (Goulburn) – Mission Australia
- McDermott Centre (Goulburn) – Auburn Street

A1.9.2 Risk Management

As an owner of property that is available for Council and community use. Council must manage its property portfolio in a manner that reduces risk and meets community expectations.

A1.10 Confidence Levels

The confidence in the asset data used as a basis for the forecasts has been assessed using the following grading system.

Table 30 Building Assets – Data confidence rating

Confidence Grade	General Meaning
Highly Reliable	Data based on sound records, procedure, investigations and analysis that is properly documented and recognised as the best method of assessment.
Reliable	Data based on sound records, procedures, investigations and analysis which is properly documented but has minor shortcomings; for example, the data is old, some documentation is missing, and reliance is placed on unconfirmed reports or some extrapolation.



Confidence Grade	General Meaning
Acceptable	Data based on sound records, procedures, investigations and analysis with some shortcomings and inconsistencies.
Uncertain	Data based on sound records, procedures, investigations and analysis which is incomplete or unsupported or extrapolation from a limited sample.
Very Uncertain	Data based on unconfirmed verbal reports and/or cursory inspection and analysis.

The overall confidence level of the plan is Highly Reliable.

A1.11 Main Findings

While Council Buildings Asset data is currently comprehensive and of high quality allowing for effective condition-based lifecycle planning, further work is required with respect Councils Levels of Service. While Levels of Service currently exist, it is unclear whether they are being tracked and reported on and whether they were developed with community consultation. To ensure effective lifecycle planning, capacity and functionality should be a key consideration in conjunction with condition data and this should be captured as part of Councils Levels of Service.

Furthermore, Council current expenditure forecasts are limited by a 4-year horizon. By projecting expenditure over a 10-year period, we observe that council has adequately funded their Buildings assets. Over the 10-year period council averages an annual expenditure of around \$800,000 greater than required maintenance and as such should consider the balance of maintenance and renewal expenditure.

A1.12 Improvement Plan

Table 31 Building Assets – Improvement Plan

Improvement action	Effect on AMPs	Priority
Engage community with respect to Levels of Service	Lifecycle planning will be aligned with community expectations	Medium
Review functionality and capacity needs of Assets	Lifecycle planning will be aligned with community needs	Medium
Identify 10-year planned expenditure and budget	Financial Sustainability Modelling reflective of Council capacity and needs	High
Develop Risk Management Plans for Councils Critical Assets		High



Appendix 2 Asset Management Plan – Stormwater Drainage

Goulburn Mulwaree Council owns and manages an extensive network of stormwater assets across the LGA. These assets include pipes, pits, culverts, channels, and GPTs throughout the Council area that enables people to protect both life and property from larger storm events and minimise disturbances from minor storms.

A2.1 Purpose of this Plan

This Asset Management Plan (AMP) aims to demonstrate how stormwater assets can be provided and sustainably managed to meet the expectations and aspirations of the local community.

Stormwater drainage assets are designed, installed and managed to help meet the following key objectives that will ensure Goulburn Mulwaree is a water sensitive and conscience community:

- minimise risk for and impact of flooding
- ensure waterways are ecologically healthy
- minimise risk from grey and green infrastructure
- conserve potable water
- support water sensitive communities.

The outcomes of the AMP have helped inform the development of Council's Strategic Asset Management Plan (SAMP) and Long-Term Financial Plan (LTFP).

A2.2 Introduction

A2.2.1 Stakeholders

Key stakeholders must be considered in the preparation and implementation of this Asset Class Management Plan to ensure the value of services justifies investment in the assets. It also ensures there is a greater understanding of stakeholders' expectations with regards to the facilities and services provided by Council.

Key stakeholders to be consulted in preparation and revision of this asset management plan are:

- Community Groups
- Local Communities
- Councillors and council decision-makers.

A2.2.2 Legislative Requirements

This Asset Management Plan was made in accordance with the following documents and legislative requirements.



Table 32 Stormwater Assets – legislative requirements

Legislation	Requirement
Civil Liability Act 2002 and Civil Liability Amendment (Personal Responsibility) Act 2002	Protects the Council from civil action by requiring the courts to take into account the financial resources, the general responsibilities of the authority and the compliance with general practices and applicable standards.
Disability Discrimination Act 1992	The Federal Disability Discrimination Act 1992 (D.D.A.) provides protection for everyone in Australia against discrimination based on disability.
Environmental Planning and Assessment Act 1979; Environmental Protection Act 1994; Protection of the Environment Operations Act 1997; National Parks & Wildlife Act 1974; Threatened Species Conservation Act 1995; Native Vegetation Act 2003;	Sets out the role, purpose, responsibilities and powers of Council relating to protection and preservation of the environment.
Local Government Act 1993	Sets out role, purpose, responsibilities and powers of local governments including the preparation of a long-term financial plan supported by asset management plans for sustainable service delivery.
WH&S Act 2011 & regulations	Sets out Council’s responsibility to ensure health, safety and welfare of employees and others at places of work.
Crown Lands Act 2016	Is an Act to provide for the administration and management of Crown land in the Eastern and Central Division of the State of NSW. Council has a large holding of Crown land under its care, control and management.

A2.2.3 [Links to Council Policy, Plans and Strategies](#)

This Asset Management Plan has been informed by the following Council Plans and Strategies.

The Tablelands – Regional Community Strategic Plan

GMC – Resourcing Strategy 2030

GMC – Asset Management Policy Management Policy

GMC – Cross Connection Control & Backflow Prevention Policy

GMC – Stormwater Drainage and Rainwater Collection Systems Policy

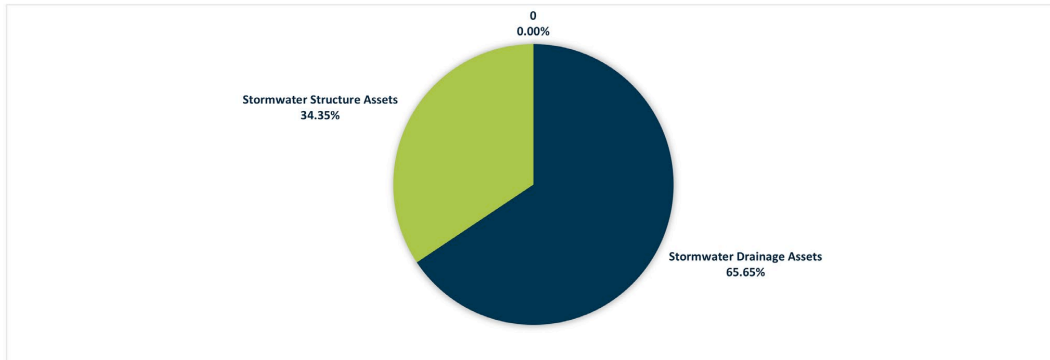
GMC – Development Servicing Plan for Water Supply, Sewerage and Stormwater



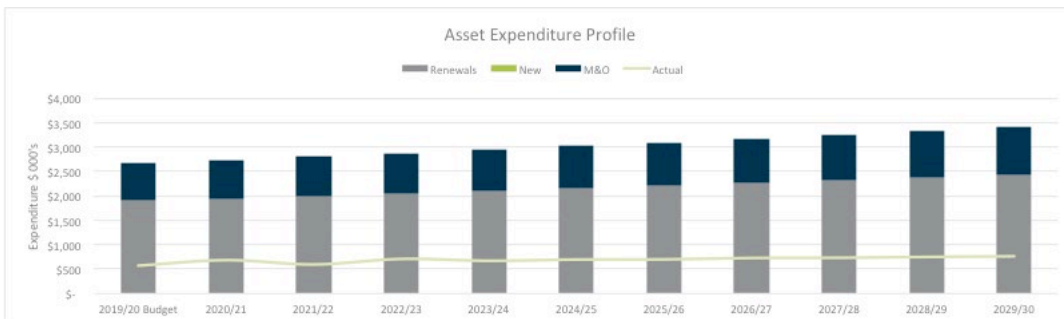
A2.2.4 Performance Overview

Stormwater Assets

Total Asset Value **\$144,139,319**



Ratio	Current 2018/19 Actual	Estimate 2028/29	Funding Gap
Infrastructure Renewals Ratio	0.00%	6.76%	Yr 1 -\$1,001,000
Infrastructure Backlog Ratio	0.00%	3.74%	Ave 5 Yr -\$1,966,806
Asset Maintenance Ratio	88.46%	60.89%	Ave 10 Y -\$2,188,034
Long Term Funding Ratio	6.89%		





A2.3 Asset Inventory, Values and Condition

The table below provides a summary of the value and condition of Council’s stormwater assets.

Table 33 Stormwater Assets – Inventory & Condition

Asset Group	Asset Component	Gross Replacement Cost (CRC) \$ 000s	Written Down Value (WDV) \$ 000s	Annual Depreciation Expense \$ 000s	Condition				
					1	2	3	4	5
Stormwater	Stormwater Drainage Assets	\$94,626	\$70,160	\$1,172	28.2%	38.4%	28.7%	3.3%	1.3%
	Stormwater Structure Assets	\$49,513	\$34,747	\$722	51.1%	29.1%	18.6%	0.9%	0.3%
Grand Total		\$144,139	\$104,906	\$1,894	36.1%	35.2%	25.3%	2.5%	1.0%

A2.4 Asset Based Level of Service (LoS)

Table 34 Stormwater Assets – Service Levels

Key Performance Indicator	Level of Service	Performance Measurement Process	Target Performance	Current Performance
Accessibility	Minimal disruption due to bridge/culvert maintenance	Customer Satisfaction Score	CS score of >90%	
Quality / condition	Satisfactory provision of waterway crossing during flooding	Number / Annum	13	
Safety	Provide safe drainage systems free from preventable hazards	Number of reported injuries / damages to property	0	
Quality / condition	Conveyance capacity – trunk mains	Average recurrence interval	1 in 100 year	
Quality / condition	Conveyance capacity – collection network	Average recurrence interval	1 in 20 year	
Reliability / Responsiveness	Carry out routine maintenance as scheduled	Number / annum	3 times / annum	
Accessibility	Ensure access and reduced flooding through planned maintenance	Number of access issues per year	0	
Affordability	Provide stormwater services in a cost-effective manner	% of budget overrun	No budget overrun	
Safety	Provide clear safety signage	Number of reported defects per annum	0	



A2.5 Future Demand / Demand Management Plan

Demand for services provided by stormwater and waterway assets is expected to increase. Much of this will be driven by gradual development in the LGA, growing community expectations and awareness, and regulatory change.

Table 35 Stormwater Assets – Future Demand Impacts

Demand Factor	Impact on Services
Urban Growth and Development	Increased growth and development will have a two-fold effect. Firstly, development is likely to increase hard-surface areas and therefore increasing the run-off rates and the size/concentration of flow into Council’s existing assets. Secondly additional stormwater infrastructure capacity will be required to accommodate growth in rural residential households.
Climate Change	Climate change and long and short-term weather patterns, are expected to change such that storm events are more intense and the burden on stormwater assets is greater, making levels of service difficult to achieve.
Regulatory Control	NSW planning reforms are likely to be a regulatory driver for protecting water quality and stability within urban waterways. This will require a refinement of Councils current regulatory controls and may require the upgrade of both public and private infrastructure.

Where new assets are required to accommodate growth, they will be acquired either through land development or will be funded by Section 94 contribution plans. Council will continuously monitor its stormwater network to ensure that the current network has the capacity to accommodate growth and meet the needs of future demand.

A2.6 Current Practices

A2.6.1 Maintenance Strategies

Assets are operated and maintained to ensure the correct ongoing performance of the asset and to retain the condition and useful life of the asset. Operation and Maintenance demands typically increase with a decline in asset quality and as Councils assets age these demands are expected to increase.

Council currently undertakes regular planned visual condition inspections and maintenance of its rural culvert assets in line with its Levels of Service as well as following significant rainfall events. Urban assets are maintained on a cyclical basis and in accordance with any customer requests.

A2.6.2 Renewal Strategies

Council’s stormwater renewal program is currently driven by an age-based condition assessment approach. Given the current age of the portfolio, there is a significant portion of assets in condition 3 which presents a risk to Council in the medium term.

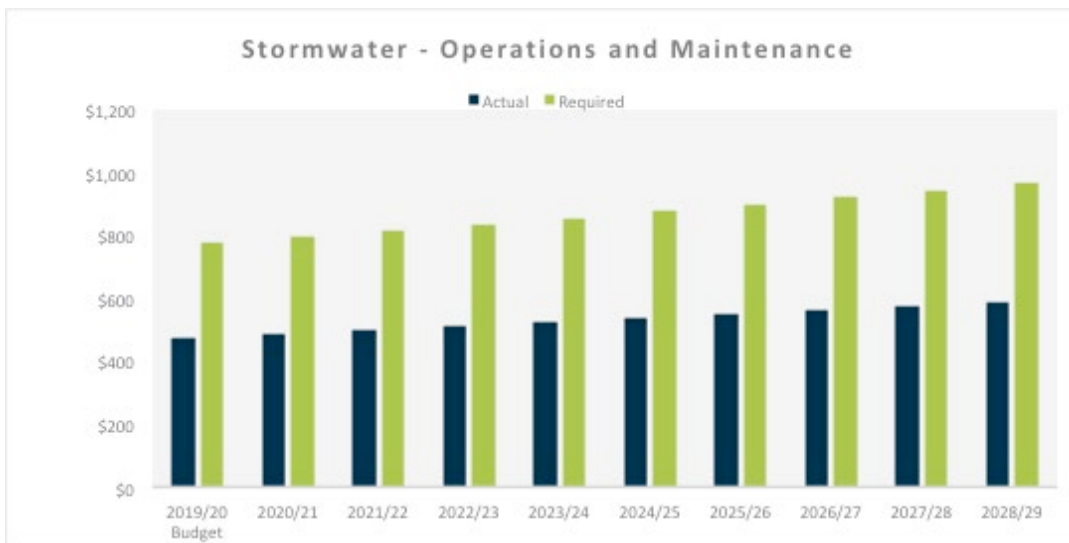
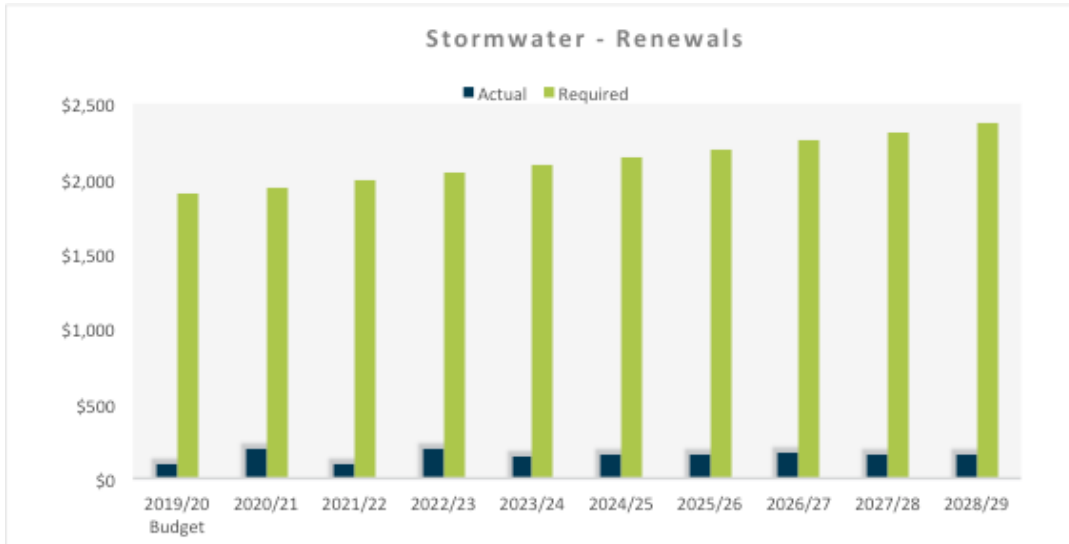


A2.7 Expenditure Projections (\$, 000s)

Asset lifecycle costs are the average costs required to sustain an asset over its useful life. These costs have been projected forward for the next ten years to inform Council’s Long-Term Financial Plan. The table below compares Council’s planned expenditure against the expenditure required to sustain its current levels of service.

Table 36 Stormwater Assets – Expenditure projections

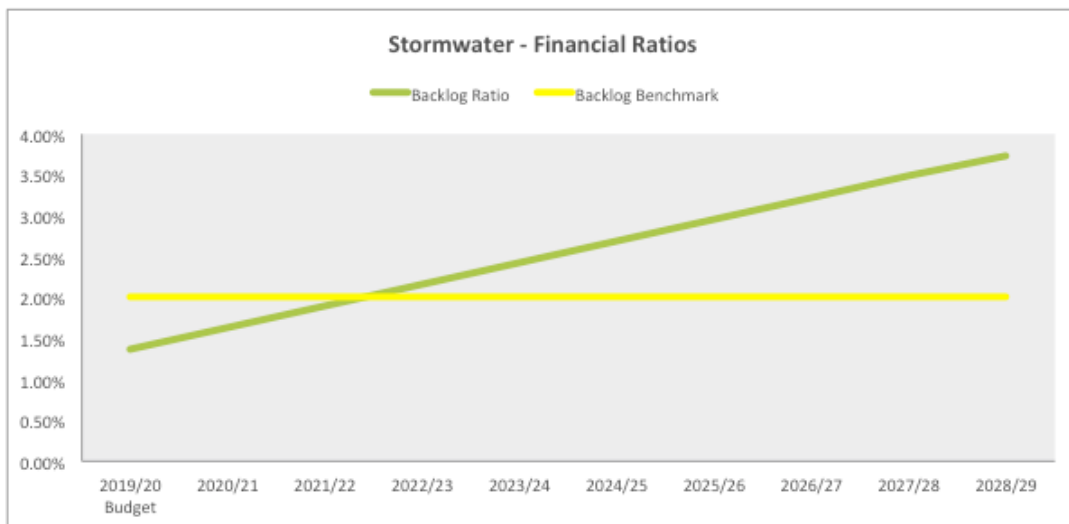
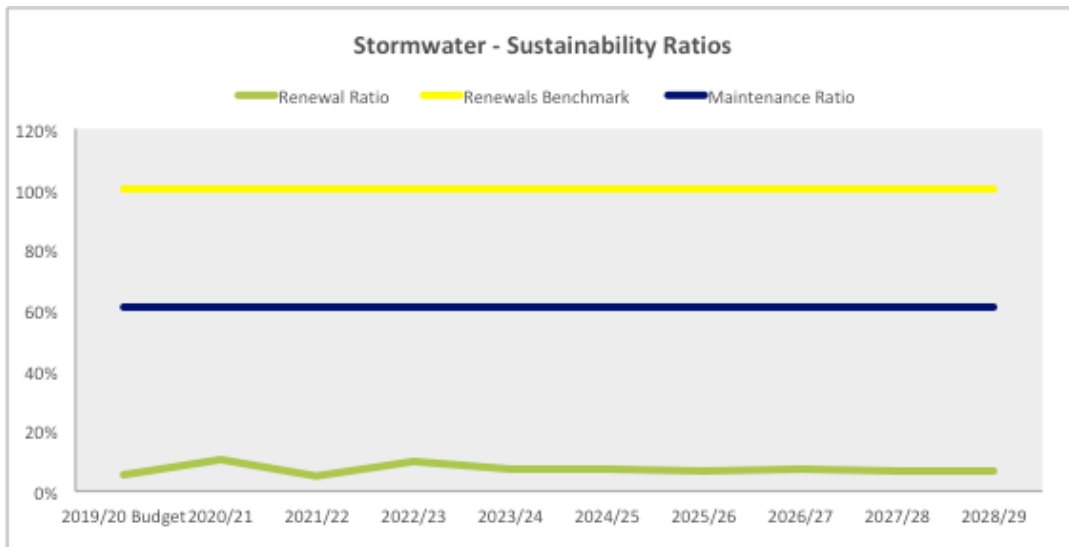
Budget Gap by Asset Group	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Actual										
Renewal	\$100	\$200	\$100	\$200	\$150	\$163	\$153	\$166	\$158	\$160
New and Expanded Assets	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Operations and Maintenance	\$472	\$483	\$495	\$508	\$520	\$533	\$547	\$560	\$574	\$589
Total Expenditure	\$572	\$683	\$595	\$708	\$670	\$696	\$700	\$727	\$732	\$749
Required										
Required Renewal (Depreciation)	\$1,894	\$1,942	\$1,990	\$2,040	\$2,091	\$2,143	\$2,197	\$2,252	\$2,308	\$2,366
New and Expanded Assets	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Required O&M	\$774	\$794	\$814	\$834	\$855	\$876	\$898	\$920	\$943	\$967
Total	\$2,669	\$2,736	\$2,804	\$2,874	\$2,946	\$3,020	\$3,095	\$3,172	\$3,252	\$3,333
Overall (GAP)	\$(2,097)	\$(2,052)	\$(2,209)	\$(2,166)	\$(2,275)	\$(2,324)	\$(2,395)	\$(2,446)	\$(2,519)	\$(2,584)





A2.8 Financial Ratios

The Office of Local Government has established financial benchmarks for councils to strive towards and adhere to. The charts below showcase Council’s current financial service levels and the impacts of Council’s projected expenditure upon these service levels.





A2.9 Risk

A2.9.1 Critical Assets

Council has adopted the following Criticality Matrix for its Stormwater Assets.

Table 37 Stormwater Assets – Criticality factors

Asset Attribute	High Risk	Medium Risk	Low Risk
Size	Box Culvert / Open Channel	Diameter >= 600mm	Diameter < 600mm
Flooding	1 in 5 year-Storm Event	1 in 20 year-Storm Event	1 in 100 year-Storm Event
Properties Impacted	Internal Property Flooding	External Property Flooding	

Council is currently in the process of identifying its critical assets.

A2.10 Confidence Levels

The confidence in the asset data used as a basis for the forecasts has been assessed using the following grading system.

Table 38 Stormwater Assets – Data Confidence rating

Confidence Grade	General Meaning
Highly Reliable	Data based on sound records, procedure, investigations and analysis that is properly documented and recognised as the best method of assessment.
Reliable	Data based on sound records, procedures, investigations and analysis which is properly documented but has minor shortcomings; for example, the data is old, some documentation is missing, and reliance is placed on unconfirmed reports or some extrapolation.
Acceptable	Data based on sound records, procedures, investigations and analysis with some shortcomings and inconsistencies.
Uncertain	Data based on sound records, procedures, investigations and analysis which is incomplete or unsupported or extrapolation from a limited sample.
Very Uncertain	Data based on unconfirmed verbal reports and/or cursory inspection and analysis.

The overall confidence level of the plan is considered to be ‘Acceptable’.



A2.11 Main Findings

Council’s stormwater asset register is comprehensive with appropriate levels of componentisation. Condition data however is currently extrapolated from the age of assets and as such the condition of the network is currently unclear and limits Councils ability for lifecycle planning. Currently, all assets are considered to be either in or better than ‘Condition 3’ and again it is unclear whether this is an accurate depiction of the network.

Furthermore, expenditure projections are limited by a 4 – year horizon and currently show a significant shortfall in renewal expenditure with an average annual shortfall of \$1.97 million per year if expenditure patterns are continued over a 10-year forecasting period. If this trend is to continue, stormwater backlog will increase beyond benchmark levels by around 2022.

Council also has further work to complete with regards to:

- community consultation regarding their Levels of Service as well as the tracking on service level performance.
- Risk management.

as well as confirming the asset criticality matrix and identifying critical stormwater assets.

A2.12 Improvement Plan

Table 39 Stormwater Assets – Improvement Plan

Improvement action	Effect on AMPs	Priority
Engage community with respect to Levels of Service	Lifecycle planning will be aligned with community expectations	Medium
Prepare Bi-Annual Report on Service Level Performance		Medium
Develop Condition Inspection strategy for Councils stormwater assets	Condition data will be confirmed and provide a clearer depiction of the network and allow for better lifecycle planning	High
Identify 10-year planned expenditure and budget	Financial Sustainability Modelling reflective of Council capacity and needs	High
Identify Critical assets and develop risk management plans		Medium



Appendix 3 Asset Management Plan – Parks Infrastructure

Goulburn Mulwaree Council's Parks Infrastructure provide many functions for the benefit of the community and the environment. Council's role as custodian is to balance the needs of the community with the needs of the environment for current and future generations.

Council as the owner and operator of its park's infrastructure assets has the responsibility for a number of functions including:

- Maintenance and Operations
- Renewal and Refurbishment
- Upgrade/Improvement
- Rationalisation, decommissioning and disposal of assets.

The planning of these functions is outlined in this asset management plan.

A3.1 Purpose of this Plan

The purpose of this asset management plan is to provide an agreed level of service for all of Council's Parks Infrastructure assets in the most cost effective, value generating manner. This plan provides information on asset condition, performance, service levels and risk to develop a long-term financial plan for Parks Infrastructure assets.

A3.2 Introduction

A3.2.1 Stakeholders

Key stakeholders must be considered in the preparation and implementation of this Asset Management Plan to ensure the value of services justifies investment in the assets. It also ensures there is a greater understanding of stakeholders' expectations with regards to the facilities and services provided by Council.

Key stakeholders in preparation of this asset management plan are:

- Council decision-makers such as Councillors, Executive Committee, Asset Management Group
- Community users of parks, playgrounds, foreshore facilities and sports grounds
- Facility Managers and Maintenance Managers
- Sports and Recreation clubs, groups and associations
- Regulatory bodies and grant providers such as the RMS.



A3.2.2 Legislative Requirements

This Asset Class Management Plan was created in accordance with the following documents and legislative requirements.

Table 40 Parks Infrastructure Assets – Legislative Requirements

Legislation	Requirement
Civil Liability Act 2002 and Civil Liability Amendment (Personal Responsibility) Act 2002	Protects the Council from civil action by requiring the courts to take into account the financial resources, the general responsibilities of the authority and the compliance with general practices and applicable standards.
Disability Discrimination Act 1992	The Federal Disability Discrimination Act 1992 (D.D.A.) provides protection for everyone in Australia against discrimination based on disability.
Environmental Planning and Assessment Act 1979; Environmental Protection Act 1994; Protection of the Environment Operations Act 1997; National Parks & Wildlife Act 1974; Threatened Species Conservation Act 1995; Native Vegetation Act 2003;	Sets out the role, purpose, responsibilities and powers of Council relating to protection and preservation of the environment.
Local Government Act 1993	Sets out the role, purpose, responsibilities and powers of local governments including the preparation of a long-term financial plan supported by asset management plans for sustainable service delivery.
WH&S Act 2011 & regulations	Sets out Council’s responsibility to ensure health, safety and welfare of employees and others at places of work.
Crown Lands Act 2016	Is an Act to provide for the administration and management of Crown land in the Eastern and Central Division of the State of NSW. Council has a large holding of Crown land under its care, control and management

A3.2.3 Links to Council Policy, Plans and Strategies

This Asset Management Plan has been informed by the following Council Plans and Strategies

The Tablelands – Regional Community Strategic Plan

GMC – Resourcing Strategy 2030

GMC – Asset Management Policy Management Policy

GMC – Asbestos Policy

GMC – Youth Services Policy

GMC – Cemetery Plan of Management

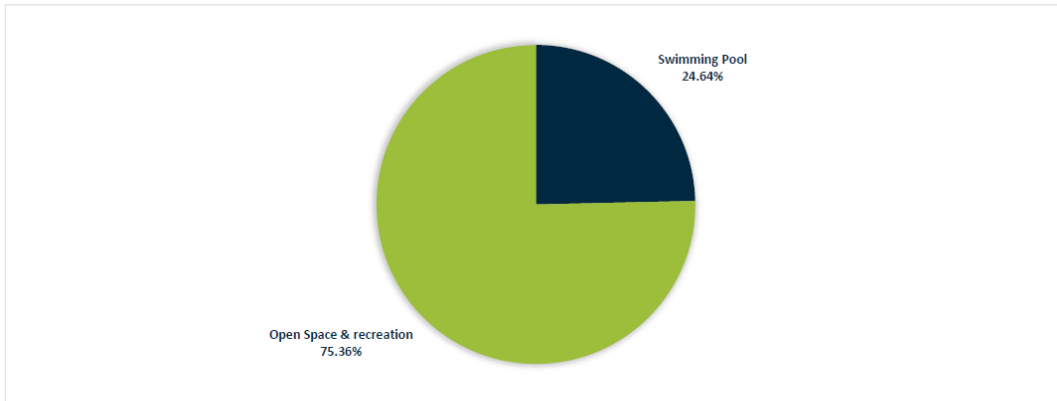
GMC – Sports Field Plan of Management



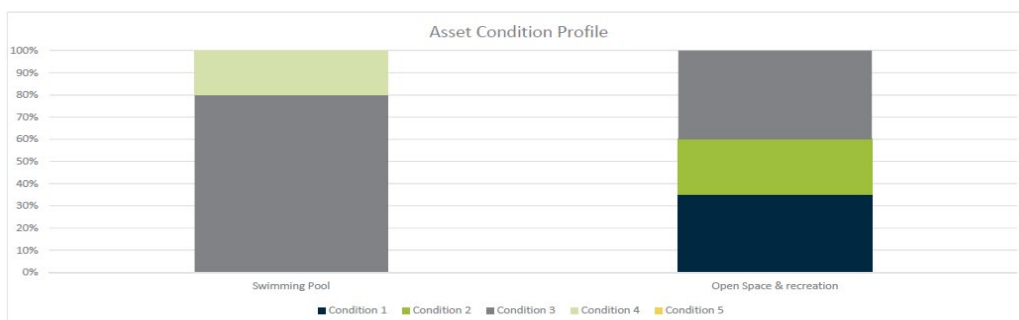
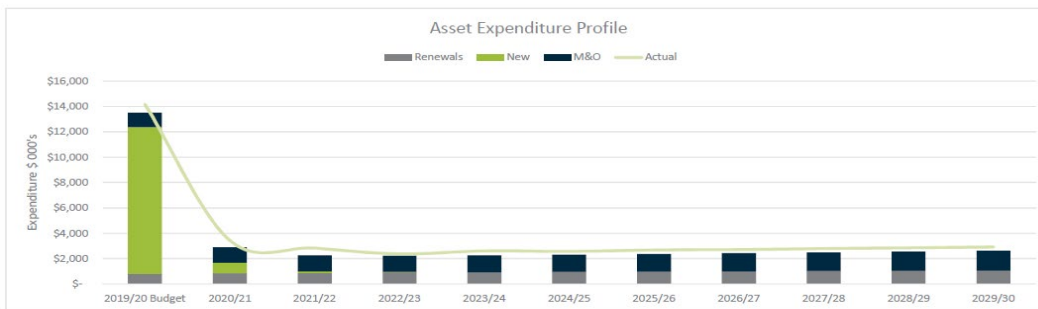
A3.2.4 Performance Overview

Parks Infrastructure Assets

Total Asset Value \$5,401,000



Ratio	Current 2018/19 Actual	Estimate 2028/29	Funding Gap	
Infrastructure Renewals Ratio	42.86%	19.44%	Yr 1	\$1,562,000
Infrastructure Backlog Ratio	1.49%	10.31%	Ave 5 Yr	\$636,881
Asset Maintenance Ratio	573.89%	175.97%	Ave 10 Y	\$478,041
Long Term Funding Ratio	33.44%			





A3.3 Asset Inventory, Values and Condition

The table below provides a summary of the value and condition of Council’s Parks Infrastructure assets.

Table 41 Parks Infrastructure Assets – Inventory & Condition

Asset Group	Asset Component	No	Unit	Gross Replacement Cost (CRC) \$ 000s	Written Down Value (WDV) \$ 000s	Annual Depreciation Expense \$ 000s	Condition				
							1	2	3	4	5
Parks Infrastructure											
	Swimming Pool			\$1,331	\$770	\$54	0.0%	0.0%	80.0%	20.0%	0.0%
	Other Parks Assets			\$4,070	\$2,363	\$198	35.0%	25.0%	40.0%	0.0%	0.0%
Grand Total				\$5,401	\$3,133	\$252	26.1%	18.6%	50.2%	5.1%	0.0%

Parks Infrastructure assets include a wide variety of assets such as Playgrounds, Recreation Reserves, Sports facilities, BBQ and picnic facilities, park furniture etc. For Council’s playground equipment, condition assessments are carried out on a regular basis.



A3.4 Asset Based Level of Service (LoS)

The asset-based Level of Service stated below are more specific measures as per the key service level outcomes described in the strategy above. This section specifically looks at Park Infrastructure asset class to create tailored measurable target performance measure. It is important to note that these asset-based level of service have not yet been consulted with the community and may likely be modified in time to fully match community’s expectations.

Table 42 Parks Infrastructure Assets – Service Levels

Key Performance Indicator	Level of Service	Performance Measurement Process	Target Performance	Current Performance
Accessibility	Park facilities are accessible to everyone	Continuous monitoring as part of operational activities	Parks are open and accessible to community 365 days/year.	
Quality / Condition	Percent of assets in Condition 3 or better for active and passive parks	Condition assessment	90% for all assets	
	Reduction in number of defects	Annual inspection	Maintain defect at less than 10% for active parks and 15% for passive parks	
Reliability / Responsiveness	Percent compliance with Council’s documented response time	Council’s complaints register	90%	
	Compliance with maintenance servicing frequencies	Active and Passive parks servicing frequency	Meet at least 90% of frequency requirements for all asset categories	
Community Satisfaction and Involvement	Opportunity for community involvement in decision making are provided	Asset Management Plan	The Parks Infrastructure Asset Management Plan is available on the website and for circulation to the public	
	Park facilities are provided that meet community demand	Community satisfaction survey	Satisfaction rating is ‘high’ Fewer than 10 complaints received per annum regarding overcrowding of facilities	
Sustainability	Facilities are managed for future generations	Life cycle approach to managing assets	Prepare a ten-year asset condition and age based renewals plan. Ensure the plan is approved by authorities and updated every four years	



Key Performance Indicator	Level of Service	Performance Measurement Process	Target Performance	Current Performance
	Facilities meet financial sustainability ratios	Consumption ratio	Between 50% and 75%	
		Renewal funding ratio	Between 90% and 110%	
		Long term funding ratio	Between 95% and 105%	
Health & Safety	Safe park facilities are provided	Annual Inspections, operational reports and safety audits	Fewer than five reported safety incidents per year in parks and reserves Ensure Council complies with the Insurance Industry’s requirement to have a policy on ‘signage as remote supervision’ Reduction in number of safety issues identified through audits Ensure new playground equipment is installed, maintained and operated as per AS 4685.0:2017 ‘Playground equipment and surfacing development, installation, inspection, maintenance and operation’	
	A safe working environment provided for people involved in providing the service	H&S reported incidents	the number of lost time injuries is less than 12 per year the number of Workers Compensation claims is less than six per year	
Affordability	Access to facilities and services is affordable and cost effective	Review of service agreements and benchmark with other councils	Total operating cost per hectare of park is in line with benchmarking against comparable regional Council’s	

Although Council is yet to undertake Community consultation regarding the adopted Levels of Service, consultation during the development of the Regional Community Strategic Planned showed, that the community is overall satisfied with its Parks Infrastructure Assets (69% of residents were either Very Satisfied or Somewhat Satisfied). However, a common theme also identified through this consultation was that the community would like additional Parks Infrastructure asset particularly to support youth engagement. Furthermore, it is currently unclear whether the performance of these Levels of Service is captured and reported on.



A3.5 Future Demand/Demand Management Plan

The services provided by Council infrastructure are subjected to continual change and will vary depending on a number of factors. Planning for services from infrastructure requires Council to develop plans to accommodate any new services or the expansion/reduction of any existing services. Demand management plans enable this by minimising the impact of demand for new services on Council.

Council has identified the primary drivers of demand affecting its Parks Infrastructure assets and has prepared a demand management plan accordingly.

Table 43 Parks Infrastructure Assets – Future Demand Impacts

Demand drivers	Impact on services	Demand Management Plan
Population and migration change	Places pressure on existing active open space particularly in areas of high density	Identify areas of growth and establish plan for facility renewals.
Demographics	Changing service needs affect the design and scope of facilities	Understand the needs of the ageing population and design accordingly (i.e. equal access design for mobility impaired)
Economic factors	Advantaged households more likely to participate and have capacity to pay, less advantaged households may lack capacity to pay/participate	Management practices to ensure that active open space is accessible to all
Housing Trends	<p>The demand for passive v active open space may increase.</p> <p>Increased density close to active open space may create conflict with residents e.g. floodlighting, high impact of traffic during peak times.</p> <p>‘Ownership’ of open space by residents leading to potential conflict with sporting groups</p>	<p>Greater understanding of active v passive needs via a community consultation and development of Open Space strategy</p> <p>Condition assessment of floodlighting assets to be undertaken to ensure meeting with AUS standards</p> <p>Operational plans of management to be developed in areas with highly residential numbers.</p>
Sports Industry Trends	<p>The sports fields are already at capacity</p> <p>Greater demand for sports facility space by personal users/demand for road/public domain space for events</p>	<p>Consultation with clubs and schools about how much use is sustainable</p> <p>Improved Field Management, maintenance, renovation and rehabilitation processes</p> <p>New sporting developments to be focused on multi-use rather than one sporting code</p> <p>Gather data on current usage patterns of existing assets to determine where multi- purpose opportunities exist</p>



A3.6 Current Practices

A3.6.1 Maintenance Strategies

Routine operations and maintenance activities are required to preserve the functionality and condition of Council's Parks Infrastructure assets. Council's playground equipment, condition assessment is carried out on a regular basis. For other recreational services assets, assessments are carried out using age-based methodologies where information is available. Reactive maintenance is undertaken in response to customer requests and accounts for 30% of Councils Operations and Maintenance Expenditure.

In accordance with Councils Park hierarchy the following assets as having high priority and will have a high a greater inspection/planned maintenance frequency:

- Belmore Park
- Toilet Blocks
- Cemeteries

A3.6.2 Renewal Strategies

Renewal actions are works to replace existing assets or facilities with assets or facilities of equivalent capacity or performance capability. Council has determined a satisfactory condition level of 4 with assets falling below this being recommended for renewal. Open Space assets are likely to be renewed due to functionality and or regulatory obsolescence rather than condition. Council considers these factors as key determinants in conjunction with asset condition in developing its Open Space capital program.

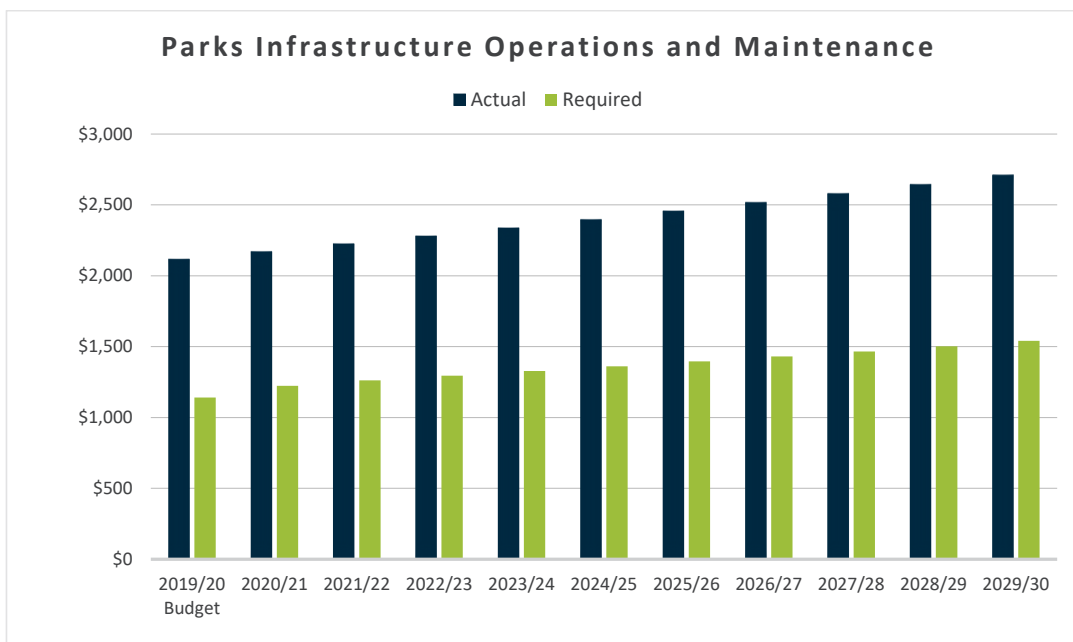
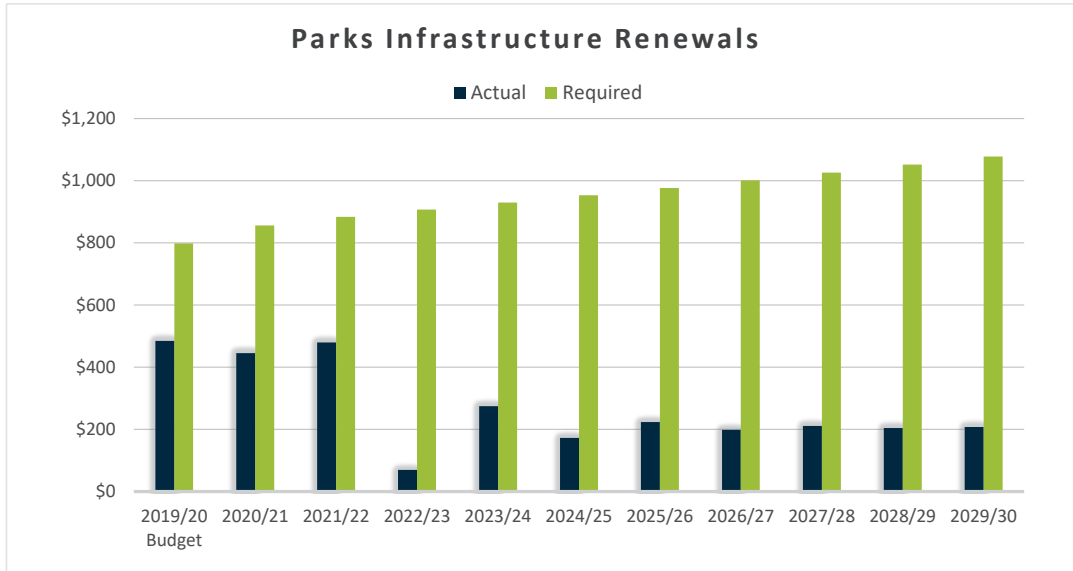


A3.7 Expenditure Projections (\$, 000s)

Asset lifecycle costs are the average costs required to sustain an asset over its useful life. These costs have been projected forward for the next ten years to inform Council’s Long-Term Financial Plan. The table below compares Council’s planned expenditure against the expenditure required to sustain its current levels of service.

Table 44 Parks Infrastructure Assets – Expenditure Projections

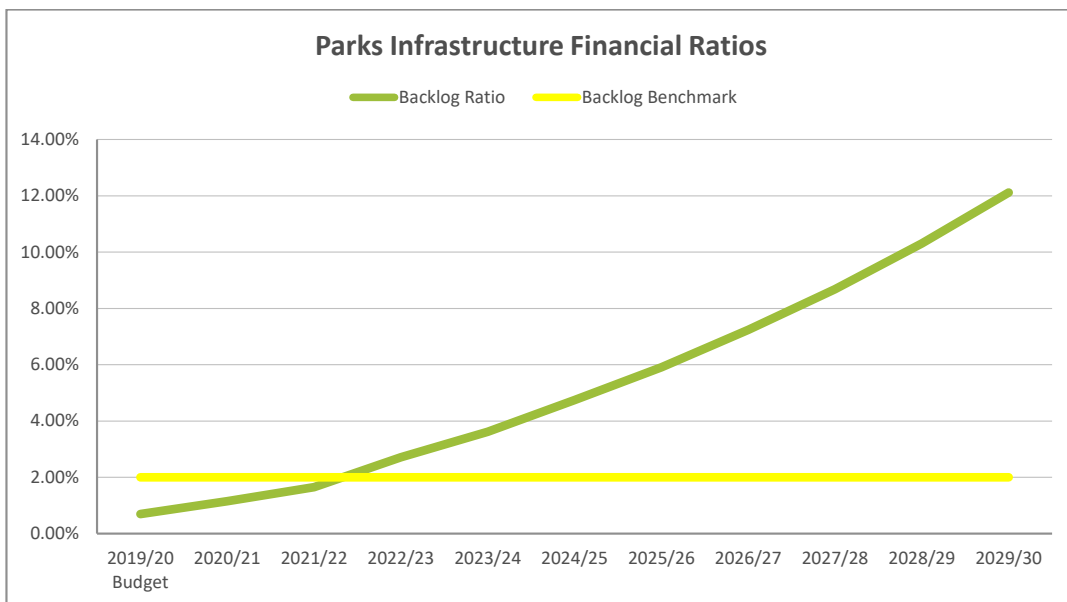
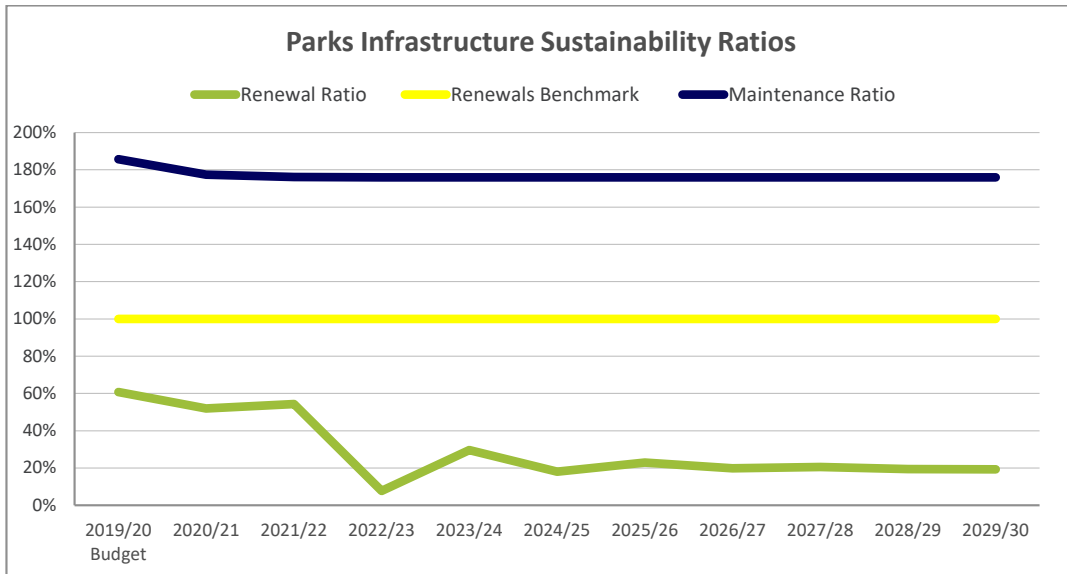
Budget Gap by Asset Group		2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Actual											
	Renewal	\$485	\$445	\$480	\$70	\$275	\$173	\$224	\$198	\$211	\$205
	New and Expanded Assets	\$11,571	\$825	\$125	\$25	\$-	\$-	\$-	\$-	\$-	\$-
	Operations and Maintenance	\$2,118	\$2,171	\$2,225	\$2,280	\$2,337	\$2,396	\$2,456	\$2,517	\$2,580	\$2,645
	Total Expenditure	\$14,174	\$3,441	\$2,830	\$2,375	\$2,612	\$2,568	\$2,680	\$2,715	\$2,791	\$2,849
Required											
	Required Renewal (Depreciation)	\$798	\$857	\$884	\$907	\$930	\$953	\$977	\$1,001	\$1,026	\$1,052
	New and Expanded Assets	\$11,571	\$825	\$125	\$25	\$-	\$-	\$-	\$-	\$-	\$-
	Required O&M	\$1,140	\$1,224	\$1,263	\$1,296	\$1,328	\$1,362	\$1,396	\$1,430	\$1,466	\$1,503
	Total	\$13,510	\$2,905	\$2,272	\$2,228	\$2,258	\$2,315	\$2,372	\$2,432	\$2,493	\$2,555
	Overall (GAP)	\$664	\$535	\$558	\$147	\$354	\$254	\$307	\$284	\$298	\$294





A3.8 Financial Ratios

The Office of Local Government has established financial benchmarks for councils to strive towards and adhere to. The charts below showcase Council’s current financial service levels and the impacts of Council’s projected expenditure upon these service levels.





A3.9 Risk

A3.9.1 Critical Assets

Council has adopted the following Criticality Matrix for its Park Infrastructure Assets

Table 45 Park Infrastructure Assets – Criticality factors

Attribute	High Priority	Medium Priority	Low Priority
Size	Large	Medium	Small
Usage	Active/Sporting	Passive	Pocket
Playgrounds	> 2	1 – 2	
Amenities	Greater than 1		
Adjacent to Waterway		Yes	

Council has identified that there are no Critical Parks Infrastructure Assets.

A3.10 Confidence Levels

The confidence in the asset data used as a basis for the forecasts has been assessed using the following grading system.

Table 46 Parks Infrastructure Assets – Data Confidence rating

Confidence Grade	General Meaning
Highly Reliable	Data based on sound records, procedure, investigations and analysis that is properly documented and recognised as the best method of assessment.
Reliable	Data based on sound records, procedures, investigations and analysis which is properly documented but has minor shortcomings; for example, the data is old, some documentation is missing, and reliance is placed on unconfirmed reports or some extrapolation.
Acceptable	Data based on sound records, procedures, investigations and analysis with some shortcomings and inconsistencies.
Uncertain	Data based on sound records, procedures, investigations and analysis which is incomplete or unsupported or extrapolation from a limited sample.
Very Uncertain	Data based on unconfirmed verbal reports and/or cursory inspection and analysis.

The overall confidence level of the plan is considered to be ‘Very Uncertain’.



A3.11 Main Findings

Community consultation undertaken during the development of Councils Regional Strategic Plan identified that 24% of Goulburn respondents believed that Councils provision of Parks Infrastructure services was in the top 3 most important services provided by Council. Despite this, Councils parks infrastructure asset data is currently incomplete and does not provide adequate information for lifecycle planning. Whilst the community is generally satisfied with the provision and servicing of its Parks Infrastructure assets further consultation is required to ensure that Levels of Service are community endorsed. Service Levels also require performance tracking and annual reporting.

Currently council adequately funds Parks Infrastructure assets, however there is a significant disparity between the proportion of maintenance and renewal expenditure. Councils projected maintenance ratio is around 177% over the 10-year period in comparison to the average renewal ratio of 31%. Council should undertake a review of the classification of their maintenance works to see if any of the works are capital in nature and can be classified as renewals. Furthermore, council should review and consider the balance between maintenance and renewals works expenditure.

A3.12 Improvement Plan

Table 47 Parks Infrastructure Assets – Improvement Plan

Improvement action	Effect on AMPs	Priority
Prepare and undertake comprehensive asset data collection and condition inspection strategy	Lifecycle planning decisions undertaken on complete data set	High
Review Asset Hierarchy Matrix and adopt Hierarchies for cyclical and planned works programs		Medium
Develop and Engage community with respect to Levels of Service	Lifecycle planning will be aligned with community expectations	Medium
Review functionality and capacity needs of Assets	Lifecycle planning will be aligned with community needs	Medium
Identify 10-year planned expenditure and budget	Financial Sustainability Modelling reflective of Council capacity and needs	High



Appendix 4 Asset Management Plan – Roads Infrastructure

The provision of well maintained, safe and integrated Roads infrastructure is critical to supporting council's community in their residential, business and leisure activities. It facilitates the provision of multiple services by enabling the transportation of goods, materials and people and therefore can be considered a 'core' service of Council. In the next ten years, and likely beyond, Roads infrastructure will need to support an overall increase in population and a mostly ageing community.

A4.1 Purpose of this Plan

The purpose of this asset management plan is to demonstrate responsive management of assets (and services provided from assets), compliance with regulatory requirements, and to communicate funding needed to provide the required levels of service over a ten-year planning period.

The asset management plan provides a long-term assessment of the activities and actions required to deliver services related to Roads infrastructure assets. This asset management plan documents the levels of service currently provided, future demands on assets, as well as planned improvements. They take a 'whole of life' approach to managing Roads infrastructure assets.

This AMP details the methods Council uses to operate and maintain the Roads infrastructure asset network to achieve the following objectives:

- Ensure the assets are maintained at a safe and functional standard
- Ensure that all future asset financial commitments are identified and planned for in future operating budgets
- Ensure that all assets are assessed, maintained, and serviced to the highest possible standard
- Ensure that service levels are matched as closely as possible to the Council's ability to fund the service in a sustainable way
- Develop cost-effective asset management strategies for the long term

A4.2 Introduction

A4.2.1 Stakeholders

Key stakeholders must be considered in the preparation and implementation of this Asset Class Management Plan to ensure the value of services justifies investment in the assets. It also ensures there is a greater understanding of stakeholders' expectations with regards to the facilities and services provided by Council.

Key stakeholders in preparation of this asset management plan are:

- **Councillors** - Allocate resources to meet the organisation's objectives in providing services while managing risks. Ensure organisation is financially sustainable.
- **Residents** - Residents are the core users of transport infrastructure assets. Their needs, wants and expectations are conveyed to Council, which should be reflected in the desired levels of service.
- **Visitors** - Visitors are the second largest users of transport infrastructure assets, due to their likely frequency of use. Visitor's wants, needs and expectations drive the development in areas of the highest traffic and pedestrian usage. Increased Tourism and a better local economy.



- **External Parties** - Neighbouring councils and their communities, Road Users, Emergency services, Developers and Utility companies, Local Businesses, Community businesses, and Transport businesses ,Federal and State Government authorities and agencies such as RMS, local law enforcement and land use/development planning.
- **Insurers** - Insurers have an interest to drive the implementation of systems, which allow Council to be in a better position to gain a better knowledge in the condition of our assets. This should be reflected in the number of claims made against each asset group.

A4.2.2 Legislative Requirements

Table 48 Road Infrastructure – Legislative Requirements

Legislation	Requirement
Local Government Act (1993)	Sets out role, purpose, responsibilities and powers of local governments including the preparation of a long term financial plan supported by asset management plans for sustainable service delivery.
Road Act 1993	Set out the rights of members of the public to pass along public roads, the rights of persons who own land adjoining a public road to have access to the public road, and to establish the procedures for the opening and closing of a public road, to provide for the classification of roads, to provide for the declaration public authorities as roads authorities for both classified and unclassified roads, to confer certain functions (in particular, the function of carrying out road work), and to regulate the carrying out of various activities on public roads.
Environment Planning and Assessment Act 1979	Set out to encourage the proper management, development and conservation of natural and artificial resources for the purpose of promoting the social and economic welfare of the community and a better environment and the protection of the environment, including the protection and conservation of native animals and plants, including threatened species, populations and ecological communities, and their habitats.
Workplace Health and Safety Act 2011	Protecting workers and other persons against harm to their health, safety and welfare through the elimination or minimisation of risks arising from work.
Disability Discrimination Act 1992	To eliminate, as far as possible, discrimination against persons on the grounds of disability in the areas of the provision of goods, facilities, services and land.
Australian Accounting Standard AASB116	Reporting on asset condition and consumption to Councillors, management and the community.
Civil Liability Act 2002 and Civil Liability Amendment (Personal Responsibility) Act 2002	Protects the Council from civil action by requiring the courts to take into account the financial resources, the general responsibilities of the authority and the compliance with general practices and applicable standards.

This Asset Class Management Plan was made in accordance with the following documents and legislative requirements.



A4.2.3 [Links to Council Policy, Plans and Strategies](#)

This Asset Management Plan has been informed by the following Council plans and strategies.

The Tablelands – Regional Community Strategic Plan

GMC – Resourcing Strategy 2030

GMC – Asset Management Policy Management Policy

GMC – Cost Recovery for Kerb and Gutter and Paved Footpath Policy

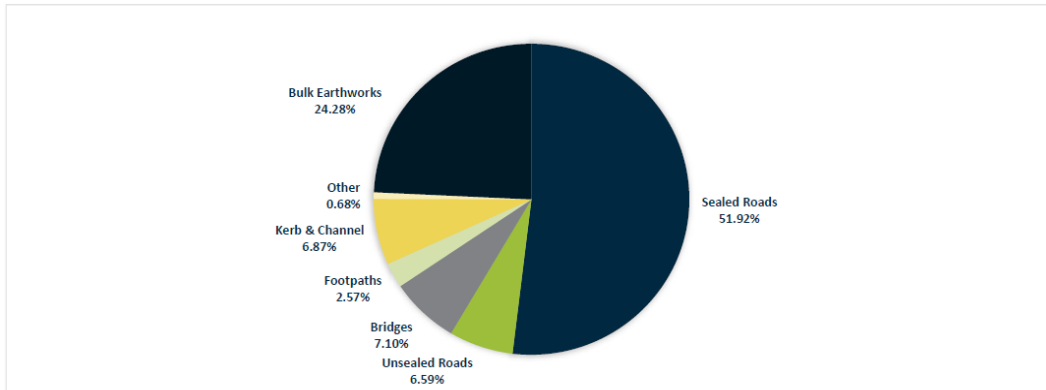
GMC – Subsidy for Sealing Rural Roads



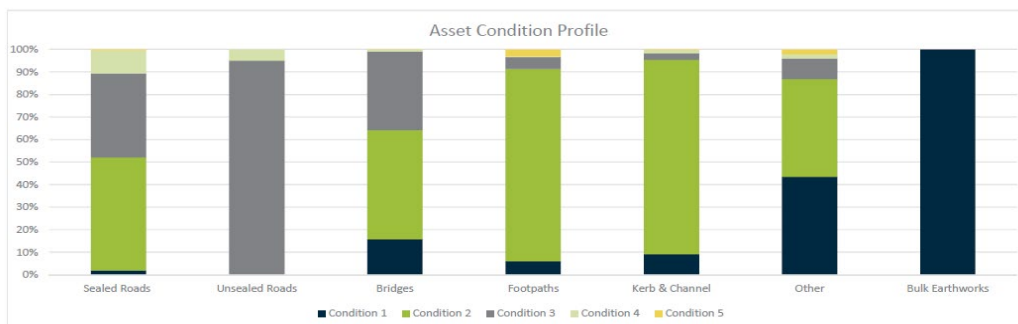
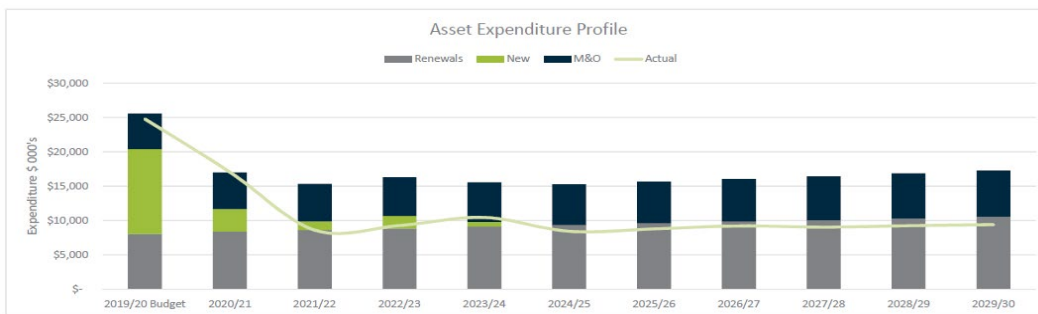
A4.2.4 Performance Overview

Roads Infrastructure Assets

Total Asset Value \$639,111,000



Ratio	Current 2018/19 Actual	Estimate 2028/29	Funding Gap
Infrastructure Renewals Ratio	60.55%	42.23%	Yr 1 -\$4,249,327
Infrastructure Backlog Ratio	1.70%	2.61%	Ave 5 Yr -\$3,980,945
Asset Maintenance Ratio	76.81%	74.65%	Ave 10 Y -\$5,411,030
Long Term Funding Ratio	61.17%		





A4.3 Asset Inventory, Values and Condition

The table below provides a summary of the value and condition of Council’s Roads Infrastructure assets.

Table 49 Road Infrastructure – Inventory & Condition

Asset Group	Asset Component	Gross Replacement Cost (CRC) \$ 000s	Written Down Value (WDV) \$ 000s	Annual Depreciation Expense \$ 000s	Condition				
					1	2	3	4	5
Roads Infrastructure	Bridge Assets	\$143,233	\$108,388	\$1,204	23%	45%	31%	2%	0%
	Footpath Assets	\$43,680	\$35,612	\$543	33%	66%	0%	0%	0%
	Kerb * Gutter Assets	\$94,288	\$73,158	\$1,139	16%	80%	2%	1%	0%
	Road Assets	\$453,515	\$290,294	\$6,796	12%	53%	14%	7%	15%
	Traffic Management Assets	\$7,166	\$4,804	\$166	48%	39%	9%	2%	2%
	Bulk Earthworks	\$80,746	\$80,746		100%	0%	0%	0%	0%
Grand Total		\$822,626	\$593,002	\$9,848	24.3%	50.1%	13.3%	4.2%	8.1%



A4.4 Asset Based Level of Service (LoS)

Goulburn Mulwaree Council provides infrastructure to underpin a service to the community. Consequently, Council has based service level planning around the infrastructure required to provide a desired service, then the operational requirements required to maintain the service.

Table 50 Road Infrastructure – Service Levels

Key Performance Indicator	Level of Service	Performance Measurement Process	Target Performance	Current Performance
Accessibility	The road network is convenient, offers choices of travel, and is available to the whole community	Continuous monitoring as part of operational activities	Less than 5 km of roads where posted pavement strength restricts loading demand. 80% of residents and businesses think that the network is adequate to carry the vehicles and loadings required.	
Quality / Condition	The local road network is strategically and efficiently maintained, renewed and upgraded	Compliance with 'Road Management Targets	Maintenance, renewals and upgrades of all sealed, unsealed and gravel roads complies 100% with the Road Management Targets.	
	Footpaths and cycle assets are in good condition and are fit for purpose	Condition assessment and operational reviews	90% of assets are in Condition 3 or better. 90% of the footpaths are within acceptable defect level (less than 10%).	
	Kerb & gutter and traffic assets are in good condition and are fit for purpose	Condition assessment and operational reviews	90% of assets are in Condition 3 or better. 90% of the assets are within acceptable defect level (less than 10%).	
	Business district and residential streets and sumps are cleaned, and litter is removed, so that the streets are tidy and visually appealing	Customer satisfaction survey	Sweep streets and K&G in residential streets once every month.	
Reliability / Responsiveness	Traffic control systems are designed to improve traffic flow	Compliance with standards	100% compliance with AS 1348:1 Road and Traffic Engineering and Australian Road Rules legislations.	
Community Satisfaction and Involvement	Opportunity for community involvement in decision making are provided	Asset Management Plan	The Roads Asset Management Plan is available on the website and for circulation to the public.	
	Road facilities are provided that meet community demand	Community satisfaction survey	Satisfaction rating is "satisfactory" or above.	



Key Performance Indicator	Level of Service	Performance Measurement Process	Target Performance	Current Performance
	Service provide social benefit to the whole community	Community satisfaction report	Parking occupancy rates do not exceed 80% at times of peak demand.	
Sustainability	Assets are managed with respect for current and future generations	Consumption ratio	Between 50% and 75%.	
	Roads assets meet financial sustainability ratios	Renewal funding ratio	Between 90% and 110%.	
		Long term funding ratio	Between 95% and 105%.	
Health & Safety	The network feels safe to use and is regarded safe in comparison to other similar networks	Annual Inspections, operational reports and safety audits	Fewer than five reported safety incidents resulting from road design as factor. Ensure Council complies with the delineation standards for local roads where line marking is provided.	
	Traffic signs and marking are easy to understand	Routine safety inspections	Less than 10% traffic signs found missing or damaged.	
	Roadworks sites are safely managed	Routine safety inspections and independent audits	All active roadwork sites are audited at least once per month 100% compliance achieved at all sites. 60% of residents think that roadwork sites are well managed, signage is clear and they are safe to pass through.	
	Lighting is provided to enhance safety for all road users and to aid navigation and security	Compliance and customer surveys	Lighting installations and upgrades comply with AS 1158 for Council owned lighting. Fewer than 10 complaints per year from residents about poor lit areas for Council owned lighting.	
	A safe working environment provided for people involved in providing the service	H&S reported incidents	The number of lost time injuries is less than 12 per year. The number of Workers Compensation claims is less than 6 per year.	
Affordability	Access to facilities and services is affordable and cost effective	Review of service agreements and benchmark with other councils	Total maintaining and operating cost per km is maintained in line with benchmarking against comparable regional councils.	

Community consultation undertaken for the regional community strategic plan identified that a significant portion (36.6%) of Goulburn Mulwaree residents were dissatisfied or very dissatisfied with ‘roads, footpath and drainage construction and maintenance’ within Council. Further investigation is required to understand the root of the problems and as such it is important for council to gain community feedback and regarding its Levels of Service.



A4.5 Future Demand / Demand Management Plan

Demand for services provided by roads assets is expected to increase. This will be primarily driven by gradual growth and development in the LGA, increased industrial and mining operations, growing community expectations and awareness, and regulatory change.

Table 51 Road Infrastructure – Future Demand Impact

Demand Factor	Impact on Assets	Demand Management Plan
Population	Roads will become more congested with the increase in population, putting greater strain and usage on transport infrastructure.	Regulatory - Heavy Vehicle restriction, Speed restrictions and local area traffic management Promote low cost alternatives to road finishes
Demographics	Increased need for footpath facilitation to accommodate walking frames and mobile scooters in built up areas	Supply - Modification of access to asset, for example in local area traffic management schemes
Socio Economic	Higher expectation of services and presentation of roads assets, and the way we deliver them	Operations –Consider new technology for maintaining and managing traffic infrastructure

Demand for new services will be managed through a combination of managing existing assets, upgrading of existing assets and providing new assets to meet demand and demand management. Demand management practices include non-asset solutions, insuring against risks and managing failures.

Non-asset solutions focus on providing the required service without the need for the organisation to own the assets and management actions including reducing demand for the service, reducing the level of service (allowing some assets to deteriorate beyond current service levels) or educating customers to accept appropriate asset condition.

Demand for new services will be managed through a number of strategies:

- Supply side - a combination of managing existing assets, upgrading existing assets and providing new assets to meet demand
- Regulation - restrict time of use and type of use
- Incentives - pricing and subsidies.



A4.6 Current Practices

A4.6.1 Maintenance Strategies

Maintenance includes all actions necessary for retaining an asset as near as practicable to an appropriate service condition, including regular ongoing day-to-day work necessary to keep assets functioning e.g. footpath repair, pothole patching but excluding rehabilitation or renewal. It is operating expenditure required to ensure that the asset reaches its expected useful life.

Service Level Agreement – Maintenance of Roads Assets

A key element of advanced asset management planning is determining the most cost-effective mix of planned and unplanned maintenance

The Service Level agreement defines:

- the inspection frequency for Roads infrastructure assets
- the response times for attention to defects identified by inspection
- the works to be performed to address defects identified by inspection
- identify road assets in poor condition to include in Renewal Program.

Standards and Specifications for Maintenance

Maintenance work is generally carried out in accordance with industry standards and specifications.

A4.6.2 Renewal Strategies

Council will plan capital renewal and replacement projects to meet Service Level objectives and minimise infrastructure service risks. The capital program has been primarily driven by asset condition and works are prioritised on the following factors:

- Safety Risk – Accident Potential
- Heavy Vehicle Use
- Network Significance
- Cost / Benefit
- Environmental Factors.



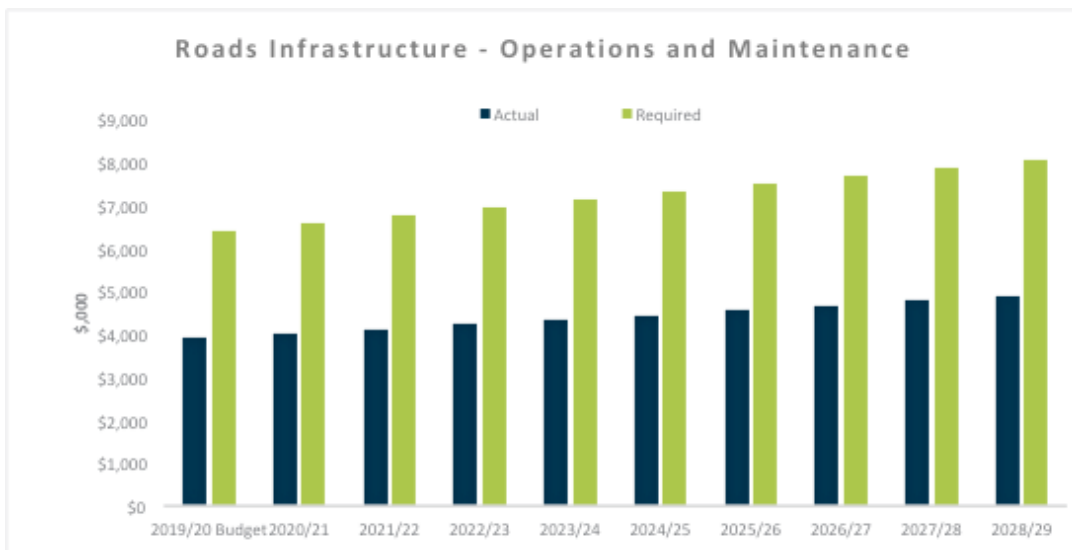
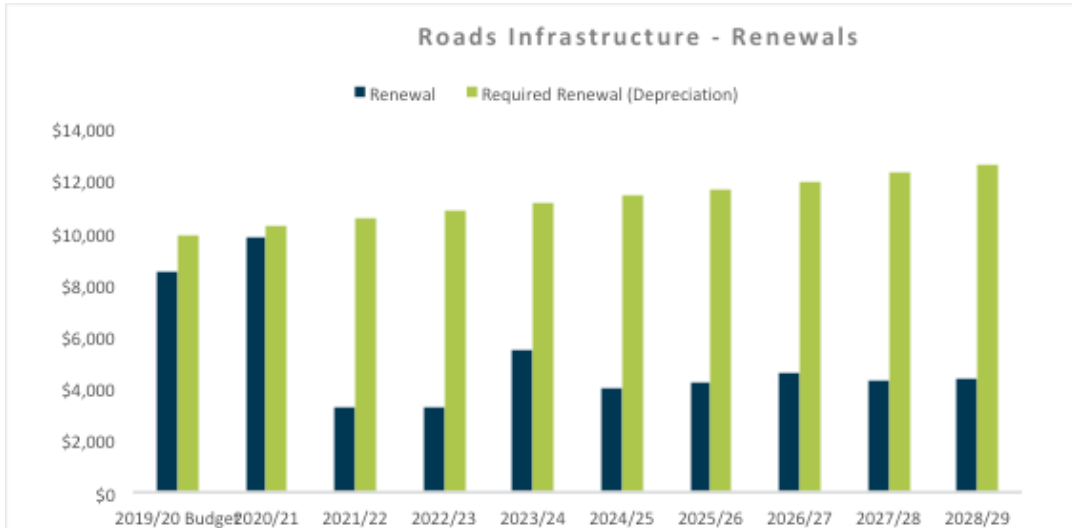
A4.7 Expenditure Projections (\$, 000s)

Asset lifecycle costs are the average costs required to sustain an asset over its useful life. These costs have been projected forward for the next ten years to inform Council’s Long-Term Financial Plan. The table below compares Council’s planned expenditure against the expenditure required to sustain its current levels of service.

A4.7.1 Transport Assets

Table 52 Road Infrastructure – Expenditure Projections

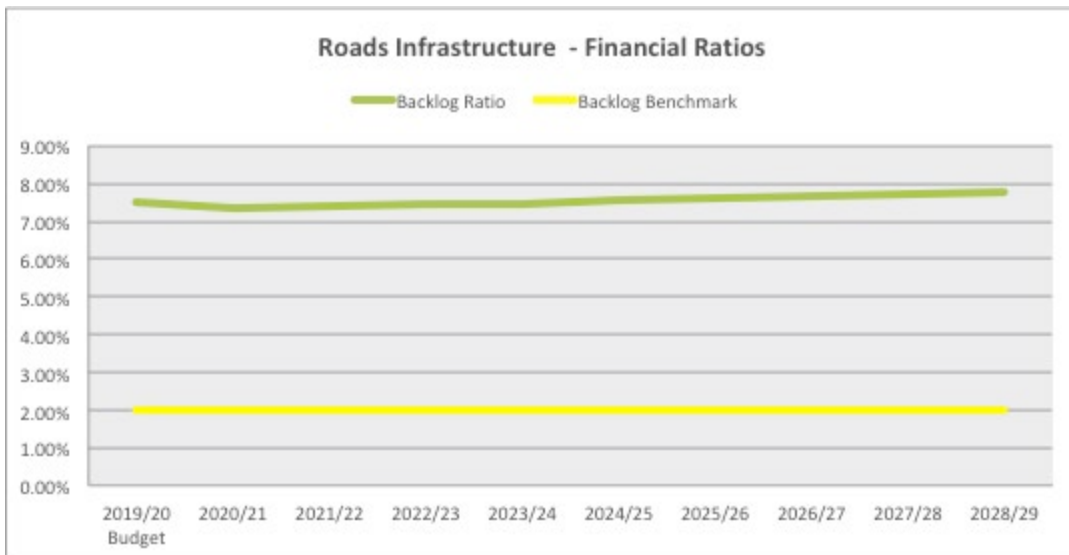
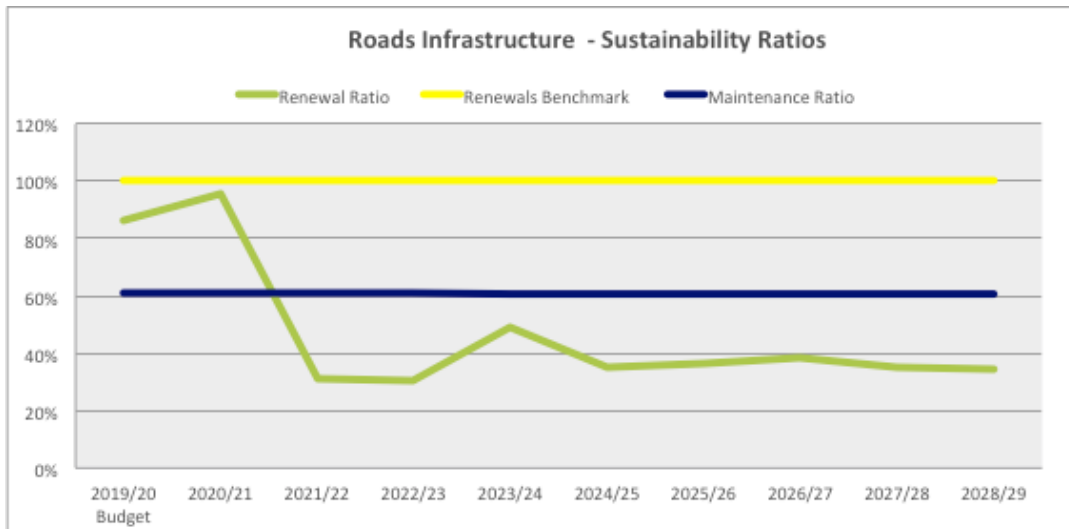
Budget Gap by Asset Group		2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Actual											
	Renewal	\$8,517	\$9,795	\$3,291	\$3,271	\$5,452	\$4,005	\$4,243	\$4,566	\$4,271	\$4,360
	New and Expanded Assets	\$12,343	\$3,262	\$1,210	\$1,787	\$680	\$-	\$-	\$-	\$-	\$-
	Operations and Maintenance	\$3,921	\$4,019	\$4,119	\$4,222	\$4,328	\$4,436	\$4,547	\$4,660	\$4,777	\$4,896
	Total Expenditure	\$24,781	\$17,075	\$8,619	\$9,280	\$10,460	\$8,440	\$8,789	\$9,227	\$9,048	\$9,256
Required											
	Required Renewal (Depreciation)	\$9,848	\$10,245	\$10,540	\$10,819	\$11,111	\$11,397	\$11,682	\$11,974	\$12,273	\$12,580
	New and Expanded Assets	\$12,343	\$3,262	\$1,210	\$1,787	\$680	\$-	\$-	\$-	\$-	\$-
	Required O&M	\$6,410	\$6,596	\$6,770	\$6,953	\$7,132	\$7,311	\$7,493	\$7,681	\$7,873	\$8,069
	Total	\$28,601	\$20,103	\$18,520	\$19,559	\$18,923	\$18,707	\$19,175	\$19,654	\$20,146	\$20,649
	Overall (GAP)	\$(3,820)	\$(3,027)	\$(9,901)	\$(10,279)	\$(8,463)	\$(10,267)	\$(10,386)	\$(10,428)	\$(11,098)	\$(11,393)





A4.8 Financial Ratios

The Office of Local Government has established financial benchmarks for councils to strive towards and adhere to. The charts below showcase Council’s current financial service levels and the impacts of council’s projected expenditure upon these service levels.





A4.9 Risk

A4.9.1 Critical Assets

The following attributes of an asset are to be considered when considering critical road assets.

Table 53 Road Infrastructure – Criticality Factors

Criticality	High	Medium	Low
Road Classification	State	Regional	Local
Annual Average Daily Traffic	5,000	1,000	
Average Daily Heavy Vehicle Traffic	20	10	
Railway Crossing	Yes		
Locality		Urban	Village / Rural
Bus Route		Yes	

Council has determined the criticality of its roads based upon the above matrix.

A4.10 Confidence Levels

The confidence in the asset data used as a basis for the forecasts has been assessed using the following grading system.

Table 54 Road Infrastructure – Data Confidence rating

Confidence Grade	General Meaning
Highly Reliable	Data based on sound records, procedure, investigations and analysis that is properly documented and recognised as the best method of assessment.
Reliable	Data based on sound records, procedures, investigations and analysis which is properly documented but has minor shortcomings; for example, the data is old, some documentation is missing, and reliance is placed on unconfirmed reports or some extrapolation.
Acceptable	Data based on sound records, procedures, investigations and analysis with some shortcomings and inconsistencies.
Uncertain	Data based on sound records, procedures, investigations and analysis which is incomplete or unsupported or extrapolation from a limited sample.
Very Uncertain	Data based on unconfirmed verbal reports and/or cursory inspection and analysis.

The overall confidence level of the plan is considered to be ‘Reliable’.



A4.11 Main Findings

Councils road transport data is comprehensive, up to date and allows for effective life cycle planning and decision making. While the asset portfolio is generally in satisfactory condition (12.3% of assets in condition 4 or 5), community consultation undertaken during the development of the RCSP revealed that a portion of the community was unsatisfied with councils’ roads infrastructure. This is highlighted by the fact that 15% of Councils road pavements are considered to be in poor condition.

Currently, identified expenditure forecasts are limited to a 4-year horizon and this has impacted the 10-year projections in this plan. There is an average annual renewal expenditure shortfall of approximately \$6.1 million which will result in a degradation of the condition of the network and an increase in backlog.

A4.12 Improvement Plan

Table 55 Road Infrastructure – Improvement Plan

Improvement action	Effect on AMPs	Priority
Develop and Engage community with respect to Levels of Service	Lifecycle planning will be aligned with community expectations	Medium
Review functionality and capacity needs of Assets	Lifecycle planning will be aligned with community needs	Medium
Identify 10-year planned expenditure and budget	Financial Sustainability Modelling reflective of Council capacity and needs	High



Appendix 5 Asset Management Plan – Water Supply

Goulburn Mulwaree Council owns and manages an extensive network of active and passive water supply assets across the LGA. There are two dams with a total storage capacity of 15,250 ML supplying Goulburn. The Goulburn Mulwaree Council system comprises a conventional water treatment works at Goulburn (35 ML/d), a micro-filtration water treatment works at Marulan, 11 service reservoirs (50 ML) eight pumping stations, 36.5 ML/d delivery capacity into the distribution system, 74 km of transfer and trunk mains, and 219 km of reticulation. The water supply is fully treated. These assets are used to provide water services to the Goulburn Mulwaree community in accordance with the guidelines and regulations set down by the DPI Water, NSW Health and the Office of Environment and Heritage.

Council as the owner and operator of its water supply assets has the responsibility for several functions including:

- Maintenance and Operations
- Renewal and Refurbishment

The planning of these functions is outlined in this asset management plan.

A5.1 Purpose of this Plan

This Asset Management Plan (AMP) aims to demonstrate how water supply assets can be provided and sustainably managed meeting not only regulatory compliance but also the expectations and aspirations of the local community. The outcomes of the AMP have helped inform the development of Council's overarching Strategic Asset Management Plan (SAMP) and Long-Term Financial Plan (LTFP)

A5.2 Introduction

A5.2.1 Stakeholders

Key stakeholders must be considered in the preparation and implementation of this Asset Class Management Plan to ensure the value of services justifies investment in the assets. It also ensures there is a greater understanding of stakeholders' expectations with regards to the facilities and services provided by Council.

Key stakeholders to be consulted in preparation and revision of this asset management plan are:

- Councillors
- Council Executive and Leadership Team
- Council Staff
- Community Residents and Businesses
- Developers
- NSW Health
- DPI Water



A5.2.2 Legislative Requirements

This Asset Management Plan was made in accordance with the following documents and legislative requirements.

Table 56 Water Supply Assets – Legislative Requirements

Legislation	Requirement
Civil Liability Act 2002 and Civil Liability Amendment (Personal Responsibility) Act 2002	Protects the Council from civil action by requiring the courts to take into account the financial resources, the general responsibilities of the authority and the compliance with general practices and applicable standards.
Disability Discrimination Act 1992	The Federal Disability Discrimination Act 1992 (D.D.A.) provides protection for everyone in Australia against discrimination based on disability.
Environmental Planning and Assessment Act 1979; Environmental Protection Act 1994; Protection of the Environment Operations Act 1997; National Parks & Wildlife Act 1974; Threatened Species Conservation Act 1995; Native Vegetation Act 2003;	Sets out the role, purpose, responsibilities and powers of Council relating to protection and preservation of the environment.
Local Government Act 1993	Sets out role, purpose, responsibilities and powers of local governments including the preparation of a long-term financial plan supported by asset management plans for sustainable service delivery.
WH&S Act 2011 & regulations	Sets out Council’s responsibility to ensure health, safety and welfare of employees and others at places of work.
Crown Lands Act 2016	Is an Act to provide for the administration and management of Crown land in the Eastern and Central Division of the State of NSW. Council has a large holding of Crown land under its care, control and management.
Dam Safety Act 1978	This act establishes the Dam Safety Committee that ensures the safety of dams in NSW
Fluoridation Act of Public Water Supplies Act, 1957	Allows a water supply authority to add fluoride to its water supply

A5.2.3 Links to Council Policy, Plans and Strategies

This Asset Management Plan has been informed by the following Council Plans and Strategies.

The Tablelands – Regional Community Strategic Plan

GMC – Resourcing Strategy 2030

GMC – Asset Management Policy Management Policy

GMC – Drinking Water Quality Policy

GMC – Water Use Policy

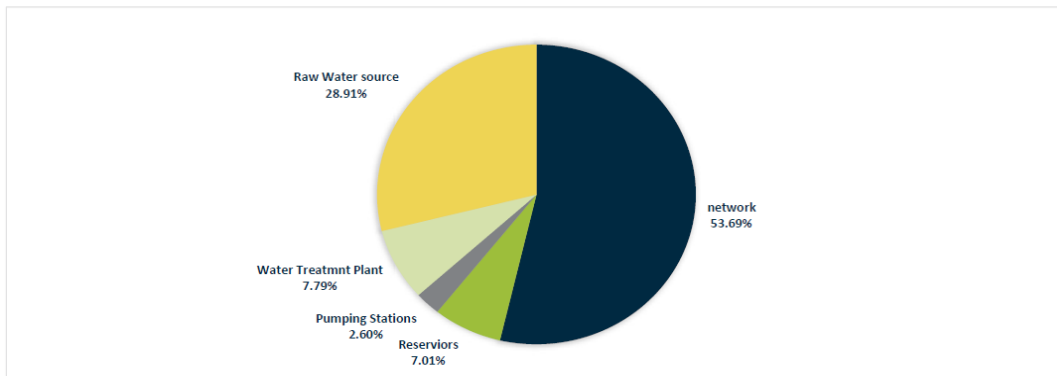
GMC – Development Servicing Plan for Water Supply, Sewerage and Stormwater



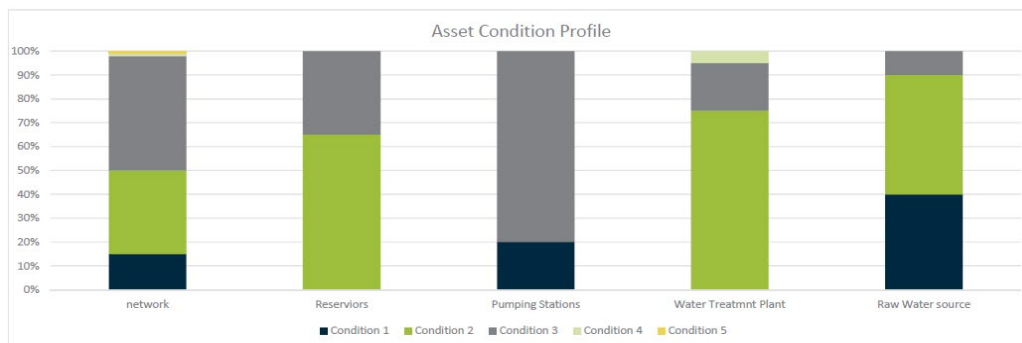
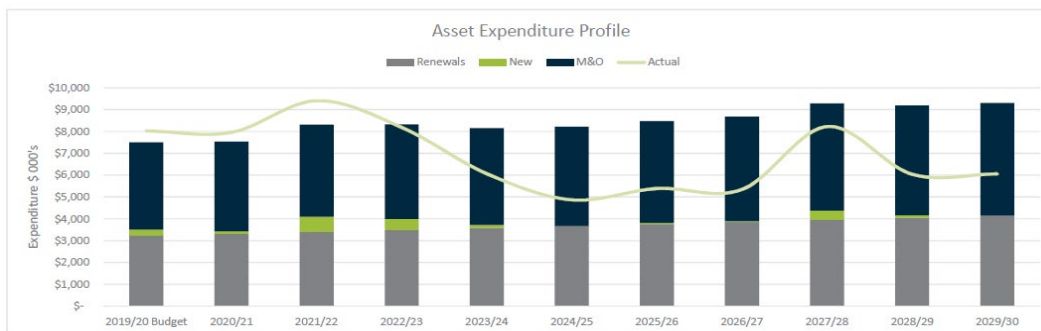
A5.2.4 Performance Overview

Water Supply Assets

Total Asset Value \$310,845,000



Ratio	Current 2018/19 Actual	Estimate 2028/29	Funding Gap
Infrastructure Renewals Ratio	87.35%	31.67%	Yr 1 -\$665,159
Infrastructure Backlog Ratio	0.70%	1.27%	Ave 5 Yr -\$139,275
Asset Maintenance Ratio	93.15%	92.52%	Ave 10 Y -\$1,345,525
Long Term Funding Ratio	81.59%		





A5.3 Asset Inventory, Values and Condition

The table below provides a summary of the value and condition of Council’s stormwater assets.

Table 57 Water Supply Assets – Inventory & Condition

Asset Group	Asset Component	No.	Unit	Gross Replacement Cost (CRC) \$ 000s	Written Down Value (WDV) \$ 000s	Annual Depreciation Expense \$ 000s	Condition				
							1	2	3	4	5
Stormwater											
	Network			\$166,891	\$120,556	\$3,146	15.0%	35.0%	48.0%	1.0%	1.0%
	Reservoirs			\$21,801	\$4,993	\$0	0.0%	65.0%	35.0%	0.0%	0.0%
	Pumping Stations			\$8,078	\$4,430	\$0	20.0%	0.0%	80.0%	0.0%	0.0%
	Water Treatment Plant			\$24,203	\$12,297	\$0	0.0%	75.0%	20.0%	5.0%	0.0%
	Raw Water source			\$89,872	\$67,464	\$0	40.0%	50.0%	10.0%	0.0%	0.0%
Grand Total				\$310,845	\$209,740	\$3,146	20.1%	43.6%	34.8%	0.9%	0.5%



A5.4 Asset Based Level of Service (LoS)

Table 58 Water Supply Assets – Service Levels

Key Performance Indicator	Level of Service	Performance Measurement Process	Target Performance	Current Performance
Pressure	Minimum Pressure when delivering 15L/min	Meters Head	30	
Drought Restrictions	Level of restriction supplied through a repeat of the worst drought on record	% of Normal usage	5/10/20	
Drought Restrictions	Frequency of restrictions (on average)	No. / 10 years	1	
Quantity	Availability of Supply – Domestic peak day	L/tenement/day	4,000	
Quantity	Availability of Supply – Domestic annual	kL/tenement/year	250	
Quantity	Availability of Supply – total annual average consumption	ML/year	4,125	
Interruptions	Percentage of interruptions which are planned	% of total interruptions	95	
Interruptions	Number of days’ notice to domestic customers for planned interruptions	Days	1	
Interruptions	Number of days’ notice to commercial customers for planned interruptions	Days	7	
Interruptions	Number of days’ notice to institutional and industrial customers for planned interruptions	Days	14	
Interruptions	Max duration of unplanned interruptions	Hours	4	
Interruptions	No. of unplanned interruptions	No./customer/year	1	
Compliance	Compliance with Local Government Regulations for the availability of water for firefighting	% of area where minimum flow rates are achieved	100%	
Quality	Sampling Frequency	Samples / year	TBC	
Quality	Microbiological compliance	% of compliant samples	100%	
Quality	Physical parameters compliance with ADWG	% of compliant samples	100%	
Quality	Chemical parameters compliance with ADWG	% of compliant samples	100%	
Quality	pH compliance	% of compliant samples	100%	



Key Performance Indicator	Level of Service	Performance Measurement Process	Target Performance	Current Performance
Quality	Turbidity compliance with ADWG	% of compliant samples	100%	
Quality	Total coliforms compliance with ADWG	% of compliant samples	100%	
Customer Response	Response time to customer complains of supply failure – Priority 1 (failure to maintain continuity or quality supply to a large number of customers or to a critical user at a critical time)	Hours	Immediate	
Customer Response	After hours response time to customer complaints of supply failure – Priority 1	Hours	Immediate	
Customer Response	Response time to customer complains of supply failure – Priority 2 (failure to maintain continuity or quality of supply to a small number of customers or to a critical user at a non-critical time)	Hours	Action and Repair within 12 hours	
Customer Response	After hours response time to customer complaints of supply failure – Priority 2	Hours	Action and Repair within 12 hours	
Customer Response	Response time to customer complains of supply failure – Priority 3 (failure to maintain continuity or quality of supply to a single customer)	Working Days	1	
Customer Response	Response time to customer complains of supply failure – Priority 4 (minor problem or complaint which can be dealt with at a time convenient to the customer and the water authority)	Days	5	
Customer Response	Response time to written complaints (other than supply failure)	Working days	10	
Customer Response	Response time to personal complaints (other than supply failure)	Working days	1	
Special	Response time to special customers – Hospital – dialysis unit response to failure	Minutes	45	
Special	Response time to special customers – Abattoir			
Special	Response time to special customers – Prison			



A5.5 Future Demand / Demand Management Plan

Demand for services provided by water supply assets is expected to increase. Much of this will be driven by gradual development in the LGA, growing community expectations and awareness, and regulatory change.

Table 59 Water Supply Assets – Future Demand Impact

Demand Factor	Impact on Assets
Population	The increase in population will impact on the number of people and properties connected to the water supply system. Council is under continued pressure to minimise household water consumption and as such should be used as a demand management strategy to ensure the longevity of the supply and storage network.
Increasing Costs	Will be a requirement to continue to maximise service delivery within the funding limitations.
Environment and Climate	Changes in rainfall as a result of climate change may have an effect on the reliable storage capacity for drinking water. There is likely to be tightening of controls on discharges from the water supply system and greater environmental controls.
Technology	May require improved environmental management of construction and the management of the water supply network into the future.

A5.6 Current Practices

A5.6.1 Maintenance Strategies

Council relies on a combination of proactive and reactive maintenance for the management of its Water Supply assets. Council has undertaken extensive Monte Carlo modelling to determine the risk profile of its active network and has developed an asset inspection program accordingly. This includes annual inspection of its pumping infrastructure and biennial inspections of its reservoirs. Maintenance works are subsequently scheduled in accordance with the findings. Maintenance works on the passive network are largely reactive from customer requests/complaints.

A5.6.2 Renewal Strategies

Council’s capital works program is primarily driven by the risk profile of its assets network. The risk profile incorporates; criticality, age, condition, material as well as the amount of maintenance work/service requests undertaken for the asset. Capacity and functionality also play a key role in renewal and upgrade decisions with Council recently completing the 10 year rebuild of its water treatment plant and commencement of an annual relining program of its passive network.



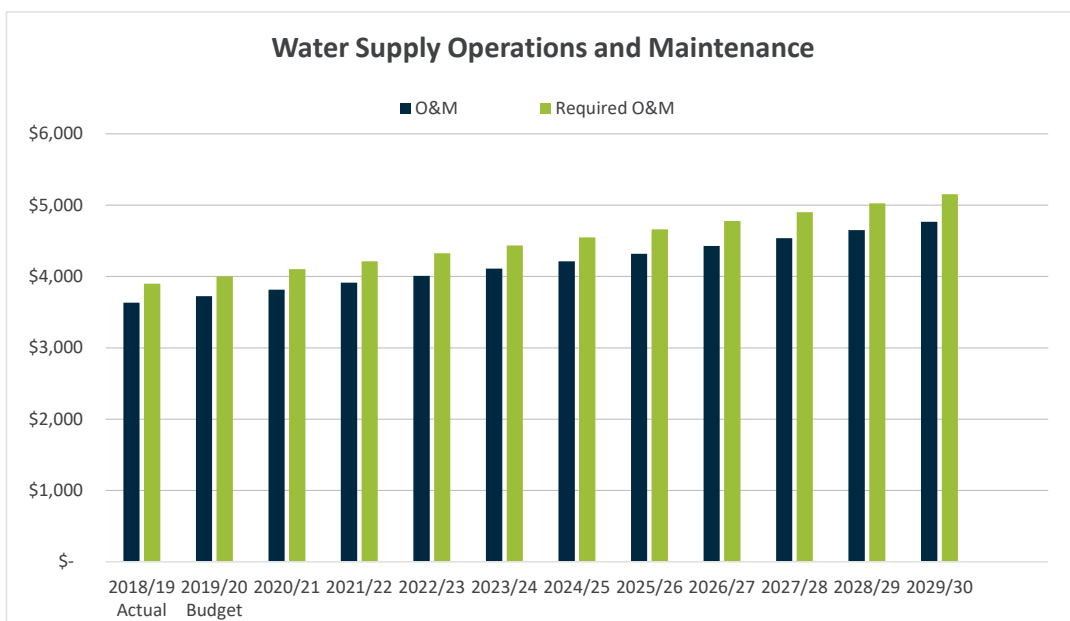
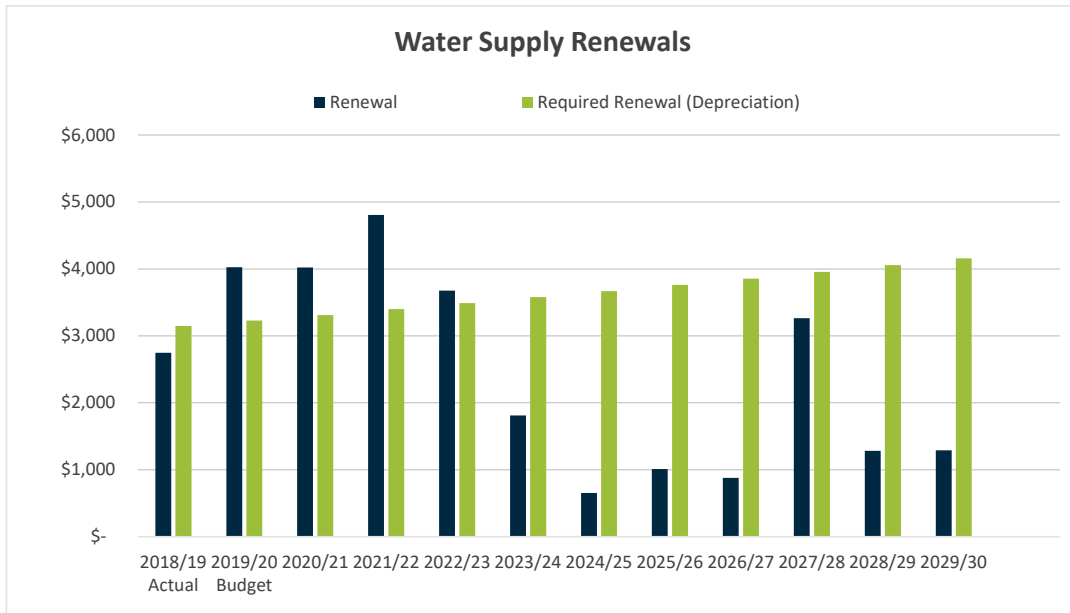
A5.7 Expenditure Projections (\$, 000s)

Asset lifecycle costs are the average costs required to sustain an asset over its useful life. These costs have been projected forward for the next ten years to inform Council’s Long-Term Financial Plan. The table below compares Council’s planned expenditure against the expenditure required to sustain its current levels of service.

Table 60 Water Supply Assets – Expenditure Projections

Budget Gap by Asset Group		2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Actual											
	Renewal	\$4,024	\$4,022	\$4,806	\$3,675	\$1,812	\$654	\$1,010	\$880	\$3,266	\$1,284
	New and Expanded Assets	\$279	\$121	\$693	\$505	\$141	\$1	\$61	\$39	\$424	\$106
	Operations and Maintenance	\$3,724	\$3,817	\$3,912	\$4,010	\$4,110	\$4,213	\$4,318	\$4,426	\$4,537	\$4,650
	Total Expenditure	\$8,027	\$7,960	\$9,411	\$8,190	\$6,063	\$4,869	\$5,388	\$5,346	\$8,227	\$6,041
Required											
	Required Renewal (Depreciation)	\$3,227	\$3,309	\$3,399	\$3,489	\$3,578	\$3,667	\$3,760	\$3,854	\$3,955	\$4,055
	New and Expanded Assets	\$279	\$121	\$693	\$505	\$141	\$1	\$61	\$39	\$424	\$106
	Required O&M	\$4,001	\$4,103	\$4,214	\$4,325	\$4,435	\$4,546	\$4,661	\$4,778	\$4,902	\$5,026
	Total	\$7,508	\$7,533	\$8,306	\$8,320	\$8,155	\$8,215	\$8,481	\$8,671	\$9,281	\$9,187
	Overall (GAP)	\$519	\$427	\$1,105	\$(130)	\$(2,091)	\$(3,346)	\$(3,092)	\$(3,325)	\$(1,055)	\$(3,146)

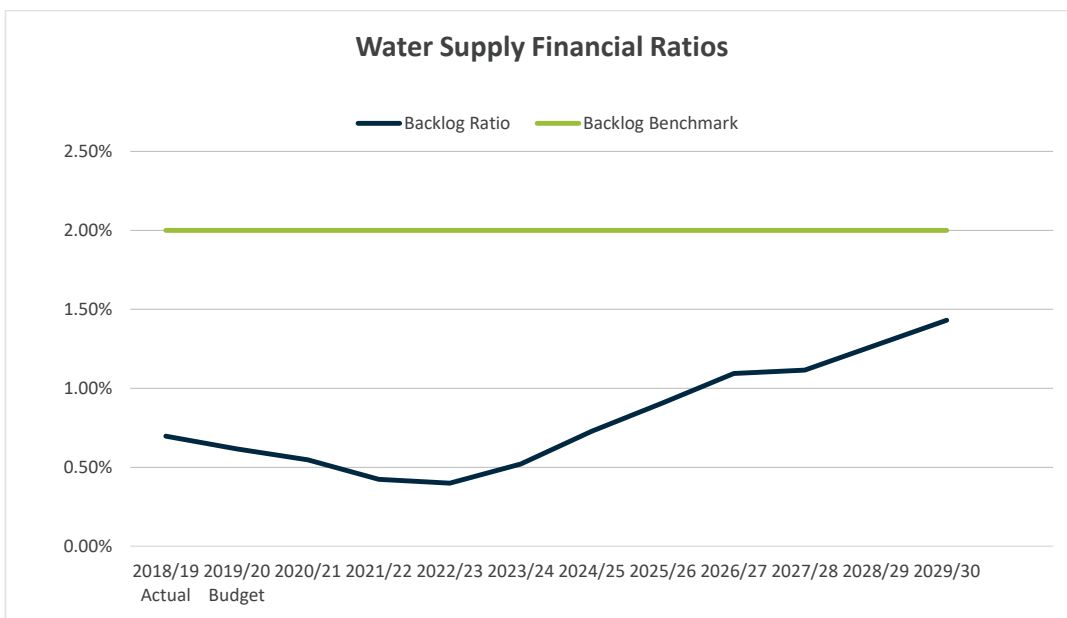
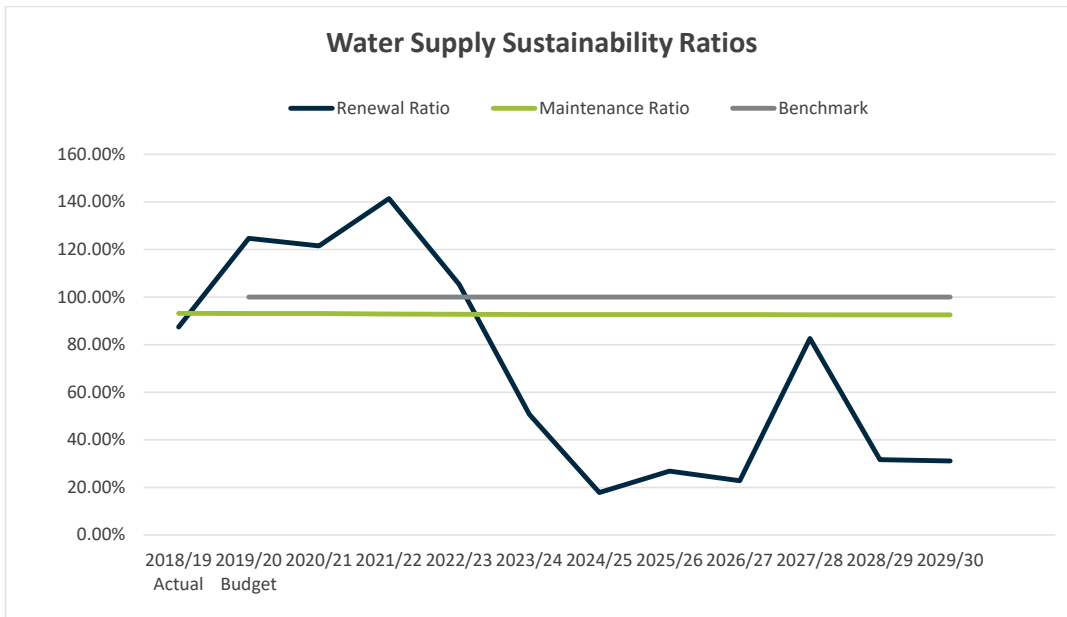
Council’s capital works program includes a number of upgrade works, which for the purpose of projections assumed a disposal of 50% of the value of works undertaken.





A5.8 Financial Ratios

The Office of Local Government has established financial benchmarks for councils to strive towards and adhere to. The charts below showcase Council’s current financial service levels and the impacts of Council’s projected expenditure upon these service levels.





A5.9 Risk

A5.9.1 Critical Assets

The following attributes of an asset are to be considered when considering critical water supply assets.

Table 61 Water Supply Assets – Criticality Factors

Water Supply	High	Medium	Low
Water treatment plants	Yes		
Supply dams & Reservoirs	Yes		
Water bores		Yes	
Service	Emergency service / hospital / patient care	Commercial / Industrial	Residential
Reticulation	Supply service	Trunk network	Residential reticulation
Pump stations	Rossi Pump Station		Other pump stations

Council has identified the following water supply assets as critical:

- Pejar Dam
- Sooley Dam
- Rossi Pump Station
- Rossi/WTP Pipeline
- Goulburn Treatment Plant
- Marulan Water Treatment Plant
- Low Level Reservoir Goulburn.

A5.10 Confidence Levels

The confidence in the asset data used as a basis for the forecasts has been assessed using the following grading system.

Table 62 Water Supply Assets – Data Confidence rating

Confidence Grade	General Meaning
Highly Reliable	Data based on sound records, procedure, investigations and analysis that is properly documented and recognised as the best method of assessment.
Reliable	Data based on sound records, procedures, investigations and analysis which is properly documented but has minor shortcomings; for example, the data is old, some documentation is missing, and reliance is placed on unconfirmed reports or some extrapolation.
Acceptable	Data based on sound records, procedures, investigations and analysis with some shortcomings and inconsistencies.
Uncertain	Data based on sound records, procedures, investigations and analysis which is incomplete or unsupported or extrapolation from a limited sample.
Very Uncertain	Data based on unconfirmed verbal reports and/or cursory inspection and analysis.

The overall confidence level of the plan is considered to be ‘Highly Reliable’.



A5.11 Main Findings

Councils water supply data is comprehensive and of good quality, however work is required in identifying the condition of its passive network. This will allow council to undertake a more proactive approach in maintaining its assets and promote its capability for better lifecycle management and planning.

Council has an extensive 30-year capital works program which focuses heavily on asset renewals. The current 10-year forecasts project an annual shortfall of around \$1.4 million which can primarily be attributed to renewals (\$900,000 average annual shortfall). While this will ultimately result in a degradation of the asset network, current backlog levels are well below industry benchmarks and benchmark levels will not be reached within the 10-year horizon.

A5.12 Improvement Plan

Table 63 Water Supply Assets – Improvement Plan

Improvement action	Effect on AMPs	Priority
Prepare condition inspection strategy for Council’s passive assets	Lifecycle planning decisions undertaken on complete data set	High
Undertake condition inspection of Council’s passive assets	Lifecycle planning decisions undertaken on complete data set	Medium



Appendix 6 Asset Management Plan – Wastewater

Goulburn Mulwaree Council owns and manages an extensive network of active and passive wastewater assets across the LGA. The system has two sewage treatment works providing secondary and tertiary treatment. The system comprises a 31,100 EP treatment capacity (Trickling Filter and Oxidation Pond), 27 pumping stations (15 ML/d), 12 km of rising mains, and 227 km of gravity trunk mains and reticulation. Treated effluent is discharged to land. Council's objective is to safely collect, transport and treat sewerage wastes in a way that best serves the current needs of the community and the demands of increased growth within the Regulations and Guidelines set down by both Federal and State authorities.

A6.1 Purpose of this Plan

This Asset Management Plan (AMP) aims to demonstrate how wastewater assets can be provided and sustainably managed to meet not only regulatory compliance but also the expectations and aspirations of the local community. The outcomes of the AMP have helped inform the development of Council's Strategic Asset Management Plan (SAMP) and Long Term Financial Plan (LTFP).

A6.2 Introduction

A6.2.1 Stakeholders

Key stakeholders must be considered in the preparation and implementation of this Asset Management Plan to ensure the value of services justifies investment in the assets. It also ensures there is a greater understanding of stakeholders' expectations with regards to the facilities and services provided by Council.

Key stakeholders to be consulted in preparation and revision of this asset management plan are:

- Councillors
- Council Executive and Leadership Team
- Council Staff
- Community Residents and Businesses
- NSW Health



A6.2.2 Legislative Requirements

This Asset Management Plan was made in accordance with the following documents and legislative requirements.

Table 64 Wastewater Assets – Legislative Requirements

Legislation	Requirement
Civil Liability Act 2002 and Civil Liability Amendment (Personal Responsibility) Act 2002	Protects the Council from civil action by requiring the courts to take into account the financial resources, the general responsibilities of the authority and the compliance with general practices and applicable standards.
Disability Discrimination Act 1992	The Federal Disability Discrimination Act 1992 (D.D.A.) provides protection for everyone in Australia against discrimination based on disability.
Environmental Planning and Assessment Act 1979; Environmental Protection Act 1994; Protection of the Environment Operations Act 1997; National Parks & Wildlife Act 1974; Threatened Species Conservation Act 1995; Native Vegetation Act 2003;	Sets out the role, purpose, responsibilities and powers of Council relating to protection and preservation of the environment.
Local Government Act 1993	Sets out role, purpose, responsibilities and powers of local governments including the preparation of a long term financial plan supported by asset management plans for sustainable service delivery.
WH&S Act 2011 & regulations	Sets out Council’s responsibility to ensure health, safety and welfare of employees and others at places of work.
Crown Lands Act 2016	Is an Act to provide for the administration and management of Crown land in the Eastern and Central Division of the State of NSW. Council has a large holding of Crown land under it care, control and management.

A6.2.3 Links to Council Policy, Plans and Strategies

This Asset Management Plan has been informed by the following Council Plans and Strategies.

The Tablelands – Regional Community Strategic Plan

GMC – Resourcing Strategy 2030

GMC – Asset Management Policy Management Policy

GMC – Liquid Trade Waste Policy

GMC – Private Pumping of Sewage Policy

GMC – Septic Tank, Chemical Toilet & Pan Waste Disposal Policy

GMC – Waste Management and Disposal Policy

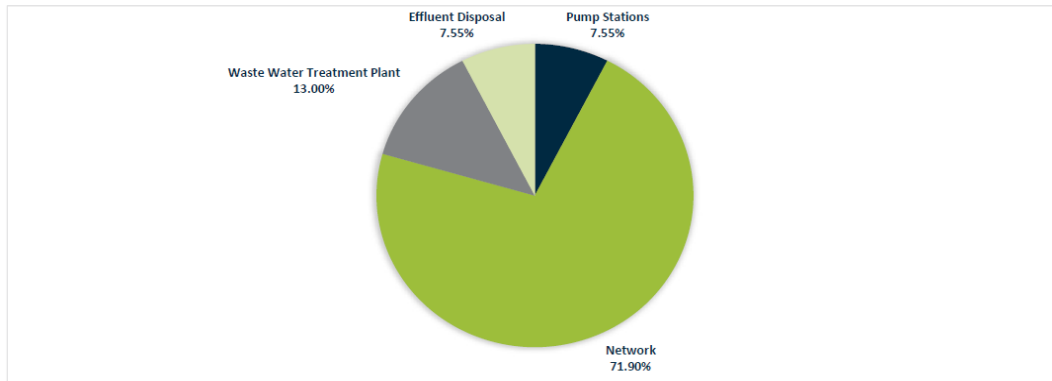
GMC – Development Servicing Plan for Water Supply, Sewerage and Stormwater



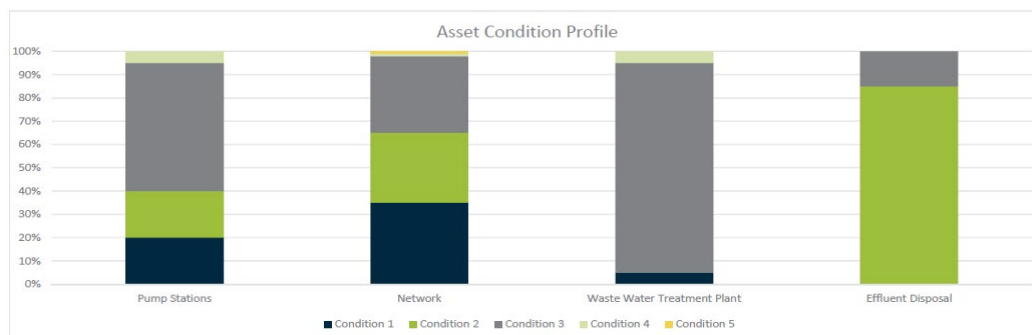
A6.2.4 Performance Overview

Waste Water Assets

Total Asset Value **\$182,807,000**



Ratio	Current 2018/19 Actual	Estimate 2028/29	Funding Gap
Infrastructure Renewals Ratio	336.14%	236.38%	Yr 1 \$3,562,850
Infrastructure Backlog Ratio	1.14%	0.00%	Ave 5 Yr \$3,534,967
Asset Maintenance Ratio	91.33%	90.04%	Ave 10 Y \$2,131,558
Long Term Funding Ratio	260.00%		





A6.3 Asset Inventory, Values and Condition

The table below provides a summary of the value and condition of Council’s wastewater assets.

Table 65 Wastewater Assets – Inventory & Condition

Asset Group	Asset Component	No	Unit	Gross Replacement Cost (CRC) \$ 000s	Written Down Value (WDV) \$ 000s	Annual Depreciation Expense \$ 000s	Condition				
							1	2	3	4	5
	Pump Stations			\$13,794	\$8,082	\$1,605	20.0%	20.0%	55.0%	5.0%	0.0%
	Network			\$131,442	\$97,722	\$0	35.0%	30.0%	33.0%	1.0%	1.0%
	Waste-Water Treatment Plant			\$23,760	\$1,122	\$0	5.0%	0.0%	90.0%	5.0%	0.0%
	Effluent Disposal			\$13,811	\$8,689	\$0	0.0%	85.0%	15.0%	0.0%	0.0%
Grand Total				\$182,807	\$115,615	\$1,605	27.3%	29.5%	40.7%	1.7%	0.7%



A6.4 Asset Based Level of Service (LoS)

Table 66 Wastewater Assets – Service Levels

Key Performance Indicator	Level of Service	Performance Measurement Process	Target Performance	Current Performance
Availability	Availability of domestic wastewater services	% of all tenements that are connected	100	
Quality	Number of controlled expected failures	No. of failures per year	2	
Quality	Number of controlled unexpected failures	No. of failures per decade	2	
Quality	Number of uncontrolled unexpected failures – private property	No. of failures per year	200	
Quality	Number of uncontrolled unexpected failures – public property (sensitive)	No. of failures per year	5	
Quality	Number of uncontrolled unexpected failures – public property (other)	No. of failures/10km of mains/year	1	
Customer Response	Response time to system fault – Priority 1 (major failure to contain sewage within the sewer system or any problem affecting a critical user at a critical time)	Hours	Immediate	
Customer Response	After hours response time to customer complaints of system fault– Priority 1	Hours	Immediate	
Customer Response	Response time to customer complains of system fault – Priority 2 (minor failure to contain sewage within the sewer system or any problem affecting a critical user at a non-critical time)	Hours	Action and Repair within 12 hours	
Customer Response	After hours response time to customer complaints of supply failure – Priority 2	Hours	Action and Repair within 12 hours	
Customer Response	Response time to customer complains of network failure – Priority 3 (minor failure to contain sewage affecting a single property or as a ‘bad odour’)	Working Days	1	
Customer Response	Written complaint of general nature (defined as ‘minor operational problem, complaint, or inquiry, which can be dealt with at a time convenient to the customer and the local authority’)	Days	10	
Customer Response	Personal complaint of general nature	Days	2	



Key Performance Indicator	Level of Service	Performance Measurement Process	Target Performance	Current Performance
Odours/Vectors	No. of incidents resulting in a complaint	No. / year	2	
Treatment Works	No. of days when odour is detectable outside the plant's buffer zone	No. / year	0	
Treatment Works	No. of days when maximum level of noise is greater than 5dB above the background level	No. / year	0	
Compliance	Compliance with effluent discharge and Biosolids management licensing requirements	Compliance percentage	100	



A6.5 Future Demand / Demand Management Plan

Demand for services provided by wastewater assets is expected to increase. Much of this will be driven by gradual development in the LGA, growing community expectations and awareness, and regulatory change.

Table 67 Wastewater Assets – Future Demand Impact

Demand Factor	Impact on Assets
Population	The increase in population will impact on the number of people and properties connected to the sewerage system. There will likely be more pressure to reduce and improve the quantity and quality of sewerage effluent.
Increasing Costs	Will be a requirement to continue to maximise service delivery within the funding limitations.
Environment and Climate	There is likely to be tightening of controls on discharges from the sewerage system and greater environmental controls. Further, it is likely that effluent reuse schemes will increase.
Technology	May require improved environmental management of construction and the management of the sewerage network into the future.

A6.6 Current Practices

A6.6.1 Maintenance Strategies

Council currently assesses wastewater asset condition in conjunction with its cyclical cleaning and maintenance program of its active assets and with CCTV of its passive network. While a large portion of Councils maintenance is reactive in response to customer requests, council undertakes scheduled maintenance works which are planned and prioritised by the assets; condition, age, materials and frequency of reactive service requests.

A6.6.2 Renewal Strategies

Councils capital renewal program aims at improving the condition and functionality of council’s active and passive wastewater network. The program developed has been informed by extensive modelling which is verified by on-site inspections and CCTV data. Prioritisation of works is based upon the condition and criticality of assets.

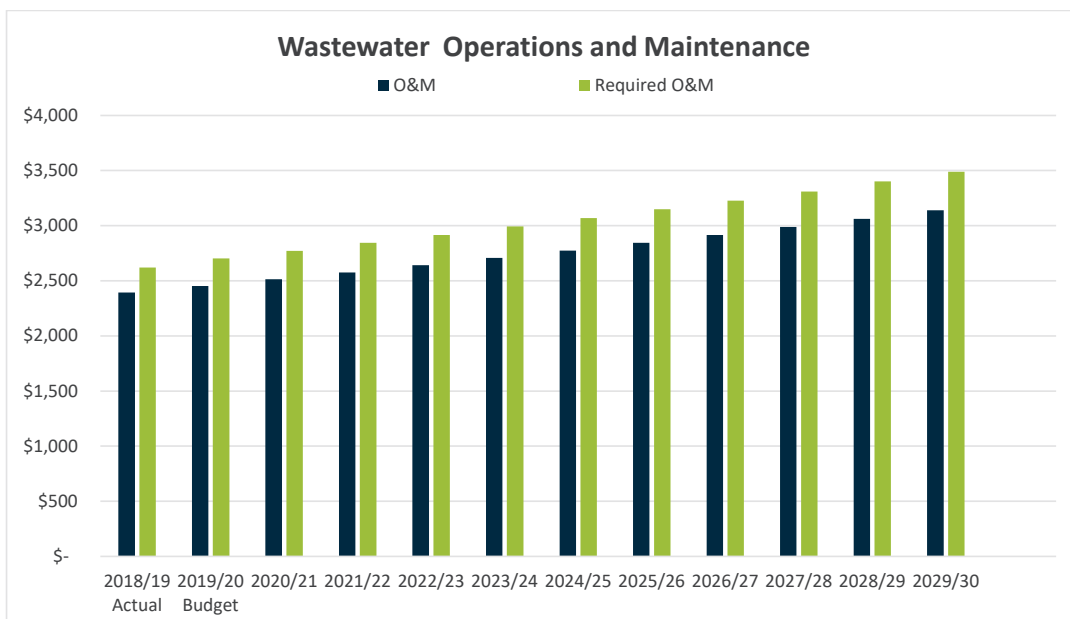
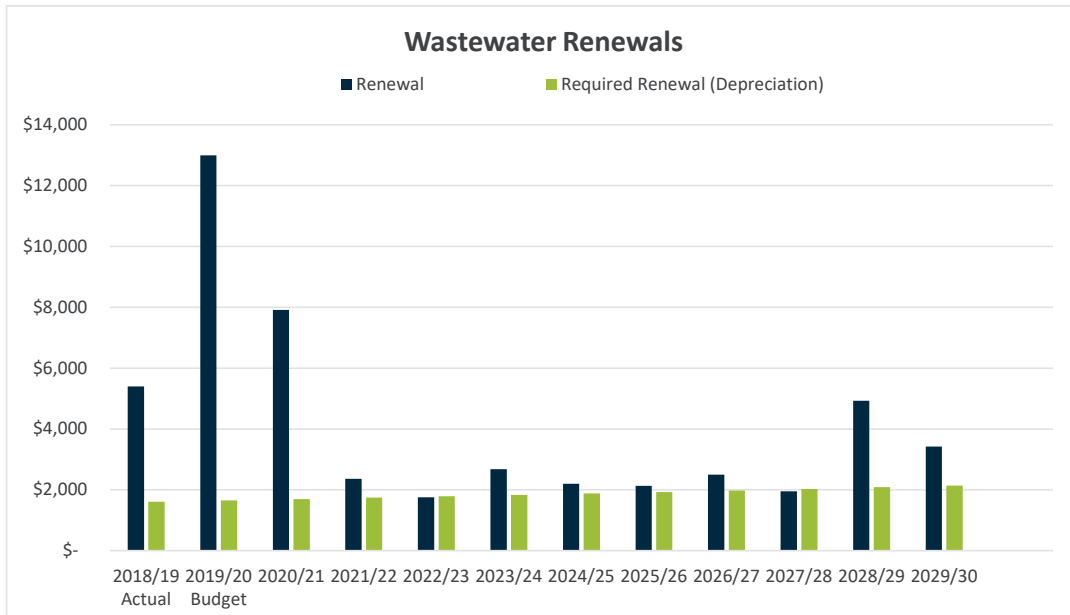


A6.7 Expenditure Projections (\$, 000s)

Asset lifecycle costs are the average costs required to sustain an asset over its useful life. These costs have been projected forward for the next ten years to inform Council’s Long-Term Financial Plan. The table below compares Council’s planned expenditure against the expenditure required to sustain its current levels of service.

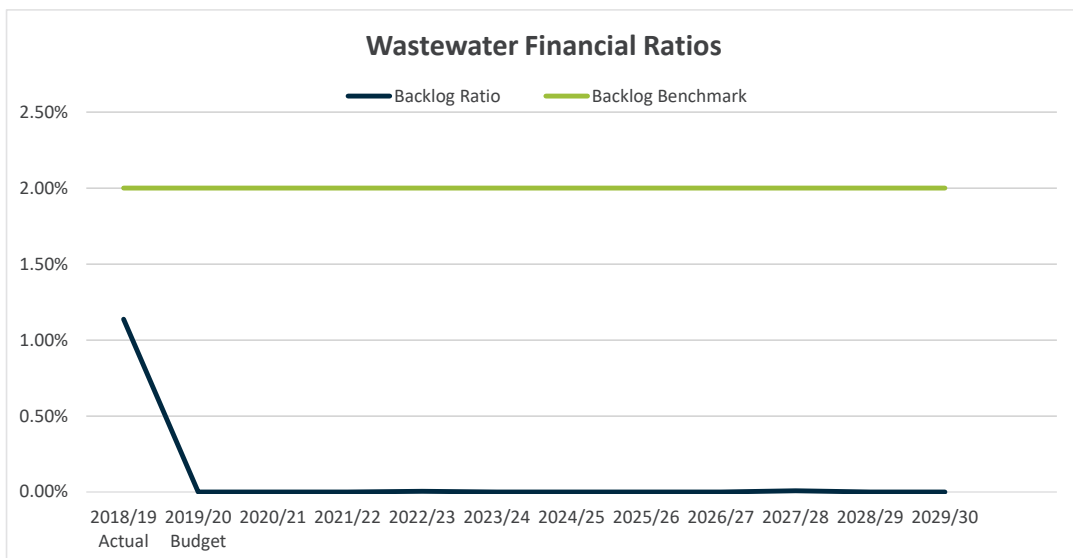
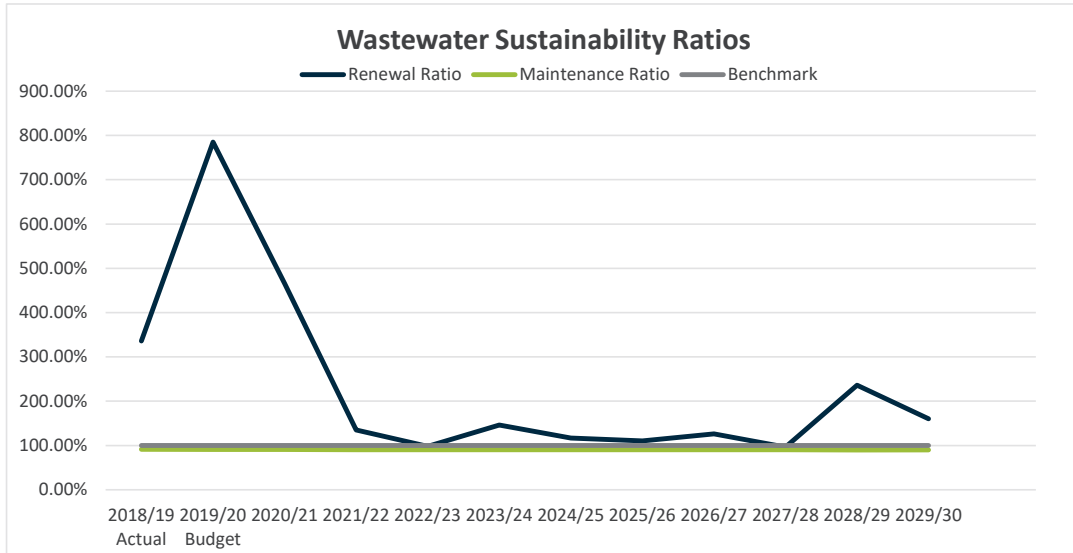
Table 68 Wastewater Assets – Expenditure Projections

Budget Gap by Asset Group		2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Actual											
	Renewal	\$12,998	\$7,911	\$2,358	\$1,753	\$2,681	\$2,197	\$2,132	\$2,499	\$1,955	\$4,926
	New and Expanded Assets	\$1,212	\$150	\$175	\$74	\$229	\$148	\$137	\$71	\$108	\$603
	Operations and Maintenance	\$2,453	\$2,514	\$2,577	\$2,641	\$2,707	\$2,775	\$2,844	\$2,915	\$2,988	\$3,063
	Total Expenditure	\$16,662	\$10,575	\$5,109	\$4,468	\$5,618	\$5,120	\$5,114	\$5,485	\$5,051	\$8,592
Required											
	Required Renewal (Depreciation)	\$1,656	\$1,698	\$1,742	\$1,787	\$1,833	\$1,880	\$1,929	\$1,978	\$2,028	\$2,084
	New and Expanded Assets	\$1,212	\$150	\$175	\$74	\$229	\$148	\$137	\$71	\$108	\$603
	Required O&M	\$2,703	\$2,773	\$2,844	\$2,917	\$2,993	\$3,070	\$3,148	\$3,228	\$3,310	\$3,402
	Total	\$5,570	\$4,621	\$4,762	\$4,777	\$5,055	\$5,098	\$5,214	\$5,277	\$5,446	\$6,089
	Overall (GAP)	\$11,092	\$5,954	\$348	\$(309)	\$563	\$22	\$(101)	\$208	\$(395)	\$2,503



A6.8 Financial Ratios

The Office of Local Government has established financial benchmarks for councils to strive towards and adhere to. The charts below showcase Council’s current financial service levels and the impacts of Council’s projected expenditure upon these service levels.





A6.9 Risk

A6.9.1 Critical Assets

The following attributes of an asset are to be considered when considering critical wastewater assets.

Table 69 Wastewater Assets – Criticality Factors

Wastewater	High	Medium	Low
Rising main	Yes		
Material	Clay	Concrete / PVC	
Flood zone		Yes	
Waterway	Line runs parallel to waterway	Line runs perpendicular to waterway	
Reticulation size	> 300mm diameter	200 - 300mm diameter	150mm diameter
Pump stations	Yes		
Backup pump and power	No		
Catchment	Large	Medium	Small

Council has identified the following assets as critical to the wastewater network:

- BP West Sewer Pump Station Marulan
- Wastewater Treatment Plant Goulburn
- Effluent Pump Station Water Treatment Plant
- Low Level Reservoir Goulburn.

A6.10 Confidence Levels

The confidence in the asset data used as a basis for the forecasts has been assessed using the following grading system.

Table 70 Wastewater Assets – Data Confidence rating

Confidence Grade	General Meaning
Highly Reliable	Data based on sound records, procedure, investigations and analysis that is properly documented and recognised as the best method of assessment.
Reliable	Data based on sound records, procedures, investigations and analysis which is properly documented but has minor shortcomings; for example, the data is old, some documentation is missing, and reliance is placed on unconfirmed reports or some extrapolation.
Acceptable	Data based on sound records, procedures, investigations and analysis with some shortcomings and inconsistencies.
Uncertain	Data based on sound records, procedures, investigations and analysis which is incomplete or unsupported or extrapolation from a limited sample.
Very Uncertain	Data based on unconfirmed verbal reports and/or cursory inspection and analysis.

The overall confidence level of the plan is considered to be ‘Highly Reliable’.



A6.11 Main Findings

Councils asset wastewater data is comprehensive and of good quality allowing for effective lifecycle planning and management. While councils technical Levels of Service are currently captured and published due to regulatory requirements, it is unclear whether community levels of service are captured and reported on.

Expenditure projections show that council has budgeted adequate renewals to reduce the backlog of wastewater assets over a 10-year forecasting period. Operations and Maintenance expenditure however is slightly underfunded over the forecasting period with an average annual shortfall of \$291,000.

A6.12 Improvement Plan

Table 71 Wastewater Assets – Improvement Plan

Improvement action	Effect on AMPs	Priority
Undertake community consultations regarding Councils Community Service Levels and ensure performance is captured and reported on	Lifecycle planning will be aligned with community expectations	Medium
Review functionality and capacity needs of Assets	Lifecycle planning will be aligned with community needs	Medium
Identify 10-year planned expenditure and budget	Financial Sustainability Modelling reflective of Council capacity and needs	High