



ASSET MANAGEMENT PLAN

TRANSFORMING COMMUNITY
VISION INTO ACTION

ADOPTED 14 JUNE 2022





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The Purpose of this Asset Management Plan (AMP)

The purpose of this AMP is to:

1. Improve our understanding of the assets and services managed by Camden Council, ensuring access to quality data describing the network and the network condition, as well as the condition of all individual assets,
2. Provide a framework of alignment for the assets and the levels of service to manage the assets,
3. Improve the organisational capabilities for the management of the assets and services,
4. Improved confidence levels in future work programs for renewal and maintenance and the associated long-term funding requirements for the management options; and
5. Provide guidance for the Council in continuous improvement toward advanced asset management planning.

Asset Management Maturity

This AMP is the update of the current AMP, adopted by Council in September 2019, which identified an intention to move from an 'intermediate' asset management capability to an 'advanced' level of capability over a 2-year planning period, in accordance with the *International Infrastructure Management Manual*. Being at an 'advanced' level of maturity enables Council to ensure sustainable service delivery and long-term financial planning and reporting.

Council has completed an Asset Management Improvement Plan to assist in progressing to an 'advanced' asset maturity level, represented by this AMP.

What Asset classes does this plan Cover?

This Asset Management Plan (AMP) covers the following asset classes:

- Roads and Transport
- Stormwater Drainage
- Buildings
- Open Space

Asset Lifecycle

Lifecycle planning uses current asset and financial data to detail how Council will manage and operate the assets to deliver sustainable levels of service while optimising life cycle costs. The diagram below demonstrates the asset management whole of life approach:

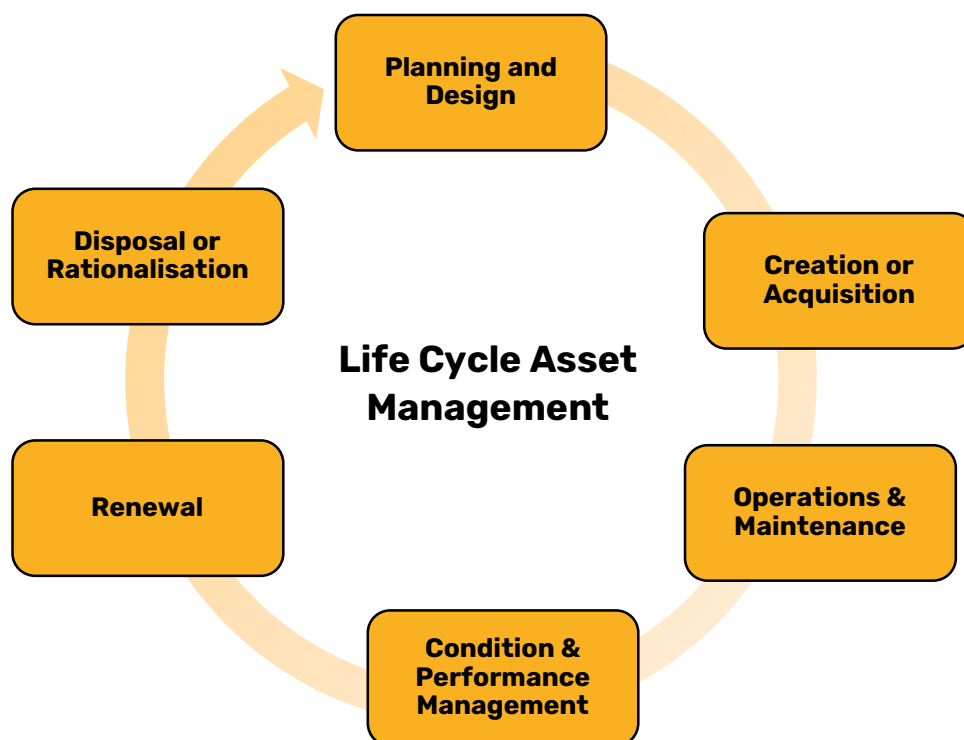


Figure 1: Asset Lifecycle

An asset's useful life is defined as a period over which a depreciable asset is expected to be fully consumed. This period can be significantly impacted by Council's maintenance practices. The useful life of an asset is initially based on the manufacturer's recommended (expected) life. However, this may be adjusted based on historical evidence of the impact of local environs on the expected life.

Council's Asset Management Team has assigned the asset useful life for assets as identified in Appendix E.

The remaining useful life of the assets is based on the identified construction date, or where these are not available, estimated from the condition of the asset as a percentage of the expected life.



Planning and Design

The planning stage incorporates all decision making that results in the creation, disposal, or upgrade of assets. It considers policies, strategies and plans adopted by Council, and provides a global assessment of the environment into which the asset is delivered.

Operations

This includes regular operations that provide services such as public health safety and amenity. They are activities that do not physically alter an asset in any way.

Maintenance

Maintenance work includes all actions necessary for retaining an asset as near as practicable to an appropriate service condition, including regular ongoing work necessary to keep assets operating, excluding renewal or upgrade works. These are activities that physically alter the asset and are required if the asset is to achieve the expected useful life.

Renewal

Renewal works are activities that restore, rehabilitate, or replace an existing asset to return it to its original capacity. These works generally require larger expenditure than maintenance works.

New/Upgrade Works

New and Upgrade works are those that create a new asset that did not previously exist, or upgrade or improve an existing asset beyond its existing capacity.

Disposal

Disposal includes any activity associated with disposal of a decommissioned asset including sale, demolition or relocation. The disposal of significant Assets is controlled through Council's adopted Asset Disposal Policy.

No significant assets have been identified for possible decommissioning and disposal.

As part of the routine renewal of smaller infrastructure assets and components as they reach the end of their useful life, such as part of a playground or part of a footpath, the original old asset is disposed (written out) in the asset management system and replaced by a new higher value component.



Renewal Levels of Service (LOS)

Renewal Level of Service (LOS) is the defining factor when managing the lifecycle of assets. LOS outlines the performance goals of the assets in relation to:

- Reliability;
- Quantity;
- Quality;
- Responsiveness;
- Safety;
- Capacity;
- Environmental Impacts;
- Comfort;
- Cost/Affordability; and
- Legislative Compliance.

Council's customers value reliability, quality, capacity and good condition of the asset infrastructure network.

Council currently seeks to meet a level of service that ensures that all assets are maintained at satisfactory level or better, with no more than 5% of assets being in poor or very poor condition. That is 95% of all assets in satisfactory condition or better.

Each of these outcomes is related directly or indirectly to the Key Directions of Council's Community Strategic Plan. The Key Directions are:

Welcoming – embracing our vibrant and diverse community

Connected – strong and integrated connections between our people and our services

Balanced – providing sustainable and responsible solutions that enhance our heritage and natural environment

Leading – A successful advocate for our people and our places

LOS support the organisation's strategic goals and are based on customer service expectations, and statutory and technical requirements. They provide the foundations for the life cycle management strategies and the works program identified within the AMP.



Sources such as the Community Survey; the Customer Request Management System (CRMS); feedback from Councillors and Staff; and current asset management practices and technology (Asset Management System and Pavement Management System) provide the best indications of whether the desired LOS are being met and/or understood.

When an asset reaches an agreed condition level, Council will intervene and undertake works to keep the asset at a satisfactory and serviceable level.

LOS performance measures are essential to effectively manage all assets and the delivery of the services they provide. The performance measures are about translating subjective community expectations into quantifiable service levels. By quantifying expectations, it is possible to objectively assess the current performance and the requirements for improving it.

Condition Rating

Camden Council has implemented a 1 to 5 condition rating system for consistent asset evaluations, and to be the basis for Council's adopted Level of Service. The table below summarises the relevant definitions for each condition rating.

Structural Condition Grading Model			
Rating	Condition	% Useful Life Remaining	Description
1	Very Good / New	>80%	New or as new condition. Only planned cyclic inspection and maintenance required.
2	Good	80%-60%	Sound or good condition with minor defects. Minor routine maintenance along with planned cyclic inspection and maintenance .
3	Fair / Satisfactory	60%-40%	Fair condition with significant defects requiring regular maintenance on top of planned cyclic inspections and maintenance .
4	Poor	40%- 20%	Poor condition with assets requiring significant renewal / rehabilitation, or higher levels of inspection and substantial maintenance to keep the asset serviceable.
5	Very Poor	<20%	Very poor condition. Asset physically unsound and/or beyond rehabilitation. Renewal required.



Specific Asset Renewal LOS adopted:

The specific Asset Renewal LOS adopted for all assets are:

Community: All assets are maintained to satisfactory condition or better

Technical: 95% of all assets are rated at satisfactory or better.

Within this target, critical and higher risk assets such as high-profile buildings, major road links, bridges and detention basins would be maintained to a higher level, to achieve at least a 'good' condition assessment.

This approach will provide an interim response to the community with a clear indication of how council will maintain its assets.

The appearance of assets following maintenance or renewal works will also match the original appearance of the prior asset, unless:

- It is being replaced with a higher quality finish, or
- where the previous finish is no longer available, or
- one that has been subject to appropriate consultation.

Note: Individual Asset Maintenance Response Levels of Service are attached in **Appendix C**.

The following graph diagrammatically shows the condition ratings and intervention levels identified above:

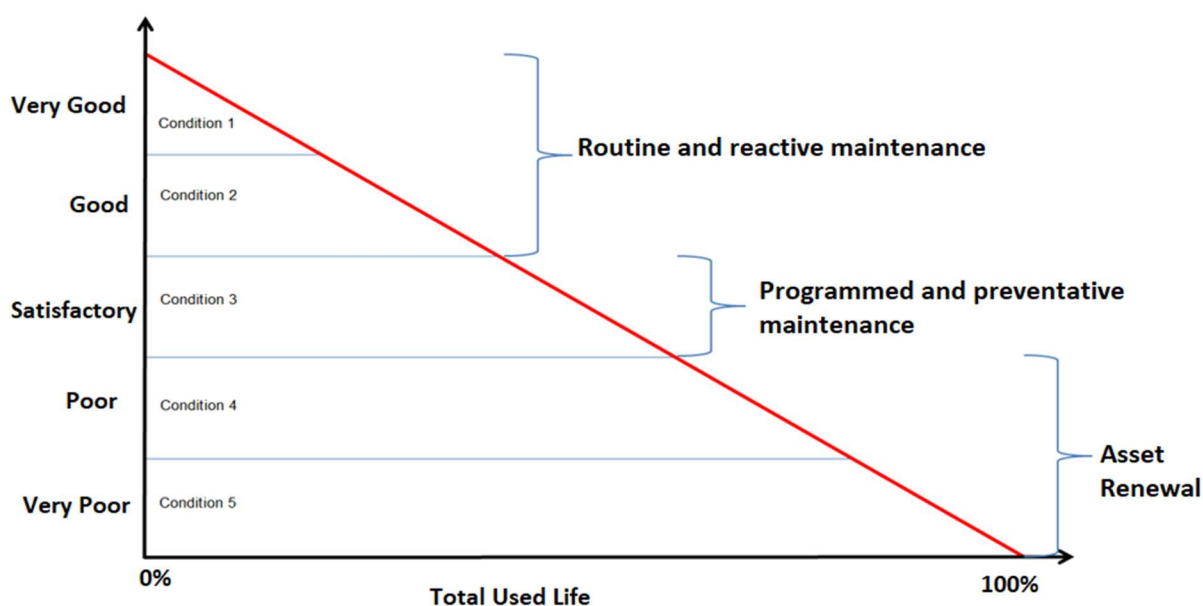


Figure 2: Asset Management Condition Ratings for Levels of Service



Asset Management Practices

Council's Asset Management practices are aligned to ensure that management of Council's assets are conducted efficiently considering whole of life (Lifecycle) costs, managing risk of asset failure and support the Long-term strategic plan of the Council.

This is achieved via management of Council's Asset Register with updated information from inspection regime results or information from recent works.

Asset condition data is used in conjunction with information provided in this plan such as useful life values and required levels of service to guide the following operations.

- Operations & Maintenance
- Renewals
- New and Upgrade works

Operations and Maintenance

Routine maintenance is the regular on-going work or actions necessary to keep an asset operating, or as near as practical to an acceptable condition. This excludes refurbishment or renewal. These works do not add to the value of the asset. In general, maintenance falls into two broad categories:

- Proactive maintenance planned to prevent asset failure; and
- Reactive maintenance planned to correct asset malfunctions and failures as required.

A key element of advanced asset management planning is determining the most cost-effective maintenance strategy.

The maintenance service objectives are to:

- To maintain assets in a safe, serviceable, and aesthetic condition to the satisfaction of Council and the community.
- To maximise the useful life, functionality, and value of existing assets.
- To provide and maintain a safe environment for the community within the constraints of Council's financial capacity and resource capability, so far as reasonably practicable.
- Ensure the provision of excellent customer service and that customer requests are responded to quickly and efficiently; and
- Establishing a Maintenance Management System that enables Council to measure performance and build confidence that the network will consistently deliver against the nominated Levels of Service.



Operations and Maintenance Strategies

Council operates and maintains assets to provide current adopted levels of service in the most cost-efficient manner and to approved budgets. The operation and maintenance activities include:

- Scheduling operational activities to deliver the defined level of service in the most efficient manner,
- Undertake maintenance activities through a planned maintenance approach to reduce maintenance costs and improve maintenance outcomes.
- Undertake analysis to determine the most cost-effective split between planned and unplanned maintenance activities (50 – 70% planned maintenance is desirable dependent on cost),
- Maintaining a current infrastructure risk register for assets and present service risks associated with Very High and High risks and residual risks after treatment,
- Reviewing current and required skill levels and implementing training and development, as required.
- Identifying underutilised assets and over utilised assets and recommending options for future use.
- Maintaining a knowledge of critical assets and required operational and maintenance activities,
- Continuously reviewing emergency response capability.

Maintenance includes proactive, reactive and cyclic maintenance activities. Reactive maintenance is unplanned repair work carried out in response to service requests and management/supervisory directions. The community and employees play a large role in the inspection and maintenance requests of buildings assets. To provide the highest level of service, Council's objective in relation to maintenance requests is to inspect and prioritise the work requests as quickly as possible.

If an asset in need of maintenance or repair has a direct impact on public safety, it is highlighted for immediate maintenance and programmed as emergency works. Due care must be taken to ensure that the risk to the public while assets are awaiting maintenance is minimised.

Cyclic maintenance is replacement of higher value components/sub-components of assets that is undertaken on a regular cycle including activities like repainting, line marking, building roof repairs, etc. This work generally falls below the capital/maintenance threshold.

Cyclic operations can include regular inspections of assets such as fire services equipment and mechanical equipment to ensure that the equipment is maintained to regulatory or specification standards.



In all types of maintenance, Council aims to provide the best value for its budget within the constraints of the available resources. Long-term, planned and cyclic maintenance lower the risk of urgent requests and catastrophic failures and therefore reduce long-term costs. To ensure the best value for money, maintenance of the same nature or area must be grouped to efficiently complete the work.

Renewal

The general renewal strategy is to rehabilitate or renew assets when justified by assessing:

The current condition of the asset or component

Assets are renewed at the minimum level of service standard.

The asset hierarchy, risk profile or usage of the asset

Higher usage assets are given priority over lower usage assets,
Whether the asset meets current standards

Is the asset a critical asset that requires a higher level of service?

Community feedback on the assets

Has there been a history of resident concerns?

Has the local population or general demand increased?

Assessment of the benefits and costs of the proposed renewal works.

This is undertaken within the overall goal of ensuring assets are renewed in a timely manner to ensure that all are at a satisfactory condition or better, subject to funding availability.

New/Upgrade Works

New and upgrade works include an increase in capacity and/or performance service levels. As this exceeds the existing service levels, guidance for the new service capacity is required. New/upgrade projects are identified from various sources including:

- Council or community requests,
- Growth and demand management
- Proposals identified by strategic plans
- Partnerships with other organisations or
- Developer funded infrastructure (WIK/VPA/S7.11) to support new communities.



Proposals are assessed to verify need and to develop a preliminary renewal estimate. Verified proposals are ranked by priority and available funds then scheduled in future works programs.

Criteria	Weighting
Alignment with Council Corporate Plan	25%
Provide Current Service Level to New Areas	30%
Value for Money	15%
Capital, Operational and Maintenance Funding within 10 Year Financial Plan	15%
Legislative WH&S	15%
Total	100%

Asset Capacity and Performance

Council's services are generally provided based on infrastructure designed to meet relevant and current design standards where available.

Many older assets were designed to meet older standards that have been superseded, and as major renewal and upgrade works are undertaken, consideration is given to bringing them up to current standards, where reasonably practicable.

Locations where deficiencies in service performance are identified will be assessed on an ongoing basis. In addition, if these deficiencies are to be addressed the project details will be included in future upgrade programs and evaluated through this plan.

Long-Term Planning Considerations

Council is responsible for accounting and planning to adequately manage all assets under its control for a minimum timeframe of 10 years. Council Asset management practices include the following considerations in its long-term financial planning and resource planning.

Future Demand

Population growth creates demand for new dwellings and infrastructure associated with all assets, making it a significant driver for the volume of assets required.

Other factors affecting demand for assets include changes in demographic patterns, social & economic factors, agricultural practices, environmental awareness, technological changes and an increase in population density.



The infrastructure network is an essential element of the contemporary community's lifestyle and is generally regarded as crucial for enhancing the economy and accessibility of the Camden Local Government Area (LGA).

The current population trend for the Camden LGA is shown below:

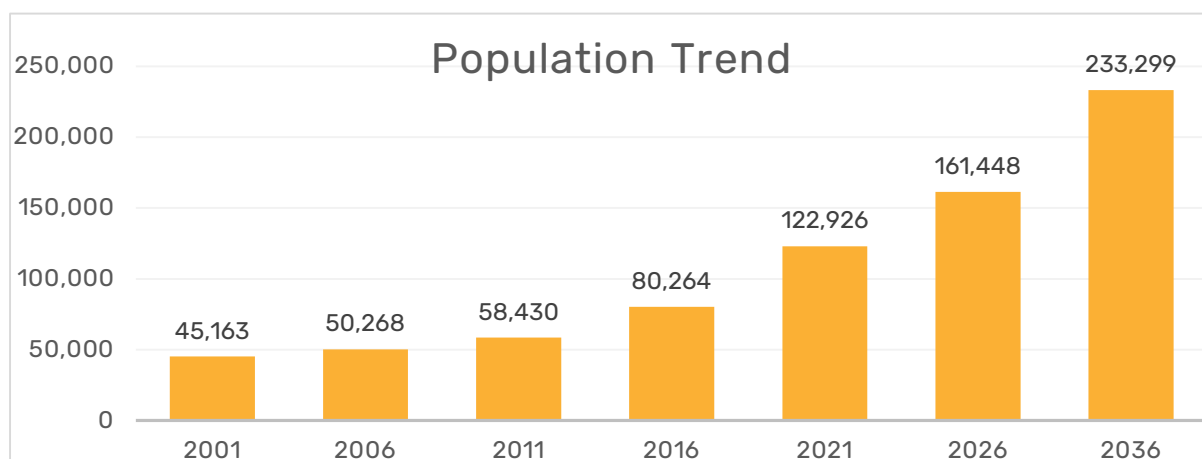


Figure 3: Camden LGA Estimated Population Growth

Population Growth Rate:

The table below shows more detailed recent historic population growth and the actual growth year on year.

Year	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Population (ERP)	58,439	61,127	64,093	68,642	74,100	80,264	87,146	94,029	101,420	107,806	115,461
Increase (%)	2.80%	4.60%	4.85%	7.1%	7.95%	8.32%	8.57%	7.90%	7.88%	6.30%	7.10%

ERP - Estimated Resident Population

Council/s Long Term Financial Plan (LTFP) includes the following assumptions on dwellings growth (noting that the next 3 years have had a reduced projection due to a weakening housing market)

Dwellings	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31
LTFP New Dwellings Assumption	2,250	2,000	2,000	2,000	2,400	2,700	2,700	2,700	2,700	2,700

Demand Factors, Projections, and Impact on Services

Demand factor impacts on service delivery are summarised below.

Demand Factor	Present position	Projection	Impact on services
Population	115,461 (2021)	<p>Dramatic increase in population to approximately 233,000 by 2036. No real change in number of residents per dwelling.</p> <p>Increased numbers of associated assets through developer activity including roads, drainage, open space and community facilities.</p>	Decrease in private open space on residential lots increases demand for high quality public open space
			Increase in population will increase demand on existing infrastructure, such as roads (capacity), district and regional open space and community facilities.
			Such a large increase in population and infrastructure will mean a similar increase in service demands on Council to maintain adopted service levels.
Employment	<p>60,625 residents employed (2021)</p> <p>Residents not employed locally are likely to be employed in neighbouring regions or cities such as Sydney.</p>	<p>Rising housing prices in the Sydney area will result in people living in Sydney's outer regions while working in either.</p>	Increase in local employment increases the demand for open space services near workplaces.
			Increasing numbers travelling throughout Camden LGA as well as to neighbouring areas will put an increased load on current roads infrastructure.
			Will have a negligible impact on community buildings services.



Demand Factor	Present position	Projection	Impact on services
Personal Transport	95.2% of households in the Camden LGA own at least one car with 72.9% owning two or more cars.	From 2011 to 2016 there was a 34.3% increase in car ownership.	An increase in population and housing in Camden LGA will put an additional strain on local road infrastructure due to high car ownership, and current lack of public transport.
Public Transport	Camden LGA has a limited variety in public transport options.	The future South West Rail Link Extension will improve public transport in and out of the area. Unlikely to be completed in the next 5 years.	Decreased load on road infrastructure. Increased number of residents seeking mixed travel options to work.
Alternative Transport	Currently only 579 Camden LGA residents take alternative methods of transport to work.	Increased number of footpaths and cycleways planned.	Increasing the levels of service, will increase maintenance and renewal costs.
Regional Facilities	Impact of City Deals Agreement between 8 Western Sydney Councils, State and Federal Governments	As the population grows in the Aerotropolis Region there will be demand for regional level facilities that are not funded through other sources	Increasing the levels of service, will increase maintenance and renewal costs.
Legislative Requirements	Changes in Transport for NSW design Technical Directions and disability accessibility standards.	Higher standards for improved safety and amenity.	Increased costs of capital works in the future.
	Changes in legislation, service technical directions and disability accessibility standards.	Higher standards for improved safety, access, and amenity.	Increased costs for maintenance and renewal.
	City Deals and State Government focus on improved liveability for the Western Sydney Parkland City, to reduce heat stress and improve amenity for residents	Potential higher costs for future road, pathways, drainage, and street tree delivery and maintenance to provide walking routes and additional tree shading.	Increased costs for maintenance and renewal, potential costs to increase capacity of existing drainage systems.



Demand Factor	Present position	Projection	Impact on services
Climate Change	Increasing understanding of climate risks	Data projections indicate an increase in the maximum and minimum temperatures and at the same time rainfall is expected to become more variable, with an increase in extreme rainfall events and associated flooding into the future. This also translates to an increase in bushfire risk.	Potential increases in costs for mitigation and adaptation of climate risks
			Increased demand for stormwater mitigation to reduce flooding impacts

Historical Asset Growth

The following information shows the growth in asset infrastructure over the last 5 years, based on the gross replacement cost of assets, as well as the percentage increase in the asset value per year. (Note: figures do not include non-depreciable assets).

The information reinforces Camden as a growth council, which will be continuing.

Asset Total Value (Historical)							
Asset Class	Financial Year	15/16	16/17	17/18	18/19	19/20	20/21
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Roads	Total Value (\$'000)	625,909	676,552	755,281	927,414	1,022,561	1,107,432
	Percent Increase		8%	12%	23%	10%	8%
Drainage	Total Value (\$'000)	272,409	293,220	321,735	387,606	465,446	498,568
	Percent Increase		8%	10%	20%	20%	7%
Buildings	Total Value (\$'000)	86,734	113,822	159,241	183,724	180,225	192,527
	Percent Increase		31%	40%	15%	-2%	7%
Open Space	Total Value (\$'000)	40,923	46,779	55,530	68,065	69,064	79,115
	Percent Increase		14%	19%	23%	1%	15%
	Total Asset Value	1,025,975	1,130,373	1,291,787	1,566,809	1,737,296	1,877,642
	Total Percent Increase		10%	14%	21%	11%	8%

Figure 4: Table of Historical Total Value of Council Infrastructure Assets by Class

The population of Camden Council area is expected to continue to grow at rates expected around 5-6% per year, while the actual rate of growth for assets is higher than the population growth (averaging around 13% per year). This is due to a combination of roads and drainage assets associated with new subdivisions, as well as new facilities and infrastructure improvements constructed by Council or through Voluntary Planning Agreements (VPAs) with major developers.



The overall increase in the value of assets over the last 5 years has resulted in a total increase of 83% compared to 2015/16.

Council will need to allocate additional funds in future years to meet the extra renewal demand being generated by growth to manage our assets appropriately.

Stormwater

Stormwater assets are expected to increase by more than 30 to 40% by the end of 2026 primarily due to developer funded works through urban development.

The expected population growth in the Camden Council area is around 8% pa, and the expected asset growth for stormwater assets is currently at 20% pa.

Council will need to consider the impact of dedicated assets and its own capital works expenditure will have on its maintenance, operations and renewals when reviewing its Long-Term Financial Plan for growth impacts.

This approach will also need to consider the maintenance of dedicated water quality elements, such as gross pollutant traps, rainwater gardens, riparian areas, and water sensitive urban design (WSUD) elements, which contribute to improving water quality from new and existing developments

Open Space

Open space assets are expected to increase by more than 30 to 40% by the end of 2026, primarily due to additional and upgraded facilities delivered through Voluntary Planning Agreements (VPAs) with major developers, and Councils own Capital Works Program.

It is noted that a significant increase in funding was made in 2015/16 to improve the then operating maintenance levels of service, to reduce the general mowing cycle from 4 weeks to 3 weeks, as well as improve landscape presentation efforts.

Consideration will need to be given to the review of the Long-Term Financial Plan to meet future funding demands to maintain adopted levels of service to meet existing demands and address growth.

Roads and Transport

Road and Transport assets are also expected to increase by more than 30 to 40% by the end of 2026. Primarily this growth is predicted to occur due to expenditure from developers (subdivision works), State Government and Council.

Council's current level of growth has resulted in a substantial increase in new infrastructure and upgrades to existing infrastructure.



It is noted that as general traffic volumes and construction traffic increase, there is an increased risk of accelerated damage to existing road assets, requiring earlier intervention for renewal.

Although new road assets do not require immediate renewal funding, consideration will need to be given to a review of the Long-Term Financial Plan to address ongoing growth.

Buildings

Building assets are also expected to increase by more than 30 to 40% by the end of 2026 primarily due to community facilities delivered through VPAs and Councils own Capital Works Program.

A large proportion of the existing building portfolio is quite old. Council will need to consider a review of the Long-Term Financial Plan for maintenance and renewal funding to match growth.

Changes in Technology

Technology changes are forecast to affect the delivery of asset services covered by this plan in the following areas.

Technology Change	Effect on Service Delivery
Stormwater	
Stormwater Treatment Technology	Ongoing improvement to the cost and effectiveness of water quality elements will be needed to assist in resolving the issues associated with stormwater recycling and water quality. Improved water sensitive urban design options, infiltration and water harvesting opportunities such as harvesting water from base flows in pipes and minor stormflows in road kerbs into adjacent landscaped areas.
Lifecycle Management – Stormwater Infrastructure Design	Reduction in maintenance costs and improved targeting of operational and maintenance work. Improvements to the design and construction of stormwater assets that will minimise future maintenance and operating costs; and minimise impacts on the surrounding environment.
Asset Maintenance Technology and systems	Further improvement of techniques used to reduce maintenance costs is likely but difficult to predict. Improved data on devices will assist in improved maintenance planning.



Open Space

Changes in open space maintenance methods and the materials used	May increase the life of open space components, reducing the susceptibility to damage, or by reducing the cost of construction or maintenance (e.g. improved irrigation methods; sustainable management methods)
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Asset Maintenance Technology	Knowledge of open space assets, components, asset life expectancy and costs are continually being improved to enable better maintenance planning.
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Roads and Transport

Higher Mass Vehicles / increased freight activity	Freight industry is continually seeking higher mass and longer vehicles. Potential impact on road conditions by accelerated damage and need to adjust turning path designs to cater for these vehicles, including bridge load limits.
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Updated Plant & Equipment	Improved service delivery within a more efficient timeframe, safer operations.
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Product Improvement	Better bitumen; concrete curing; increased use of recycled materials, improved road surface treatments that extend the life of the road surface, stabilising products providing an improved finish on works undertaken, with less likelihood of failure; and quicker construction times.
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Geographic Information Systems	Improve the management of road infrastructure; particularly the coordination of maintenance services, enhanced condition data collection and accurate nomination of location on the road infrastructure network.
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Asset Maintenance Technology	Further improvement of the design and techniques used to reduce maintenance cost is likely but difficult to predict.
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Buildings

Changes in Building Construction Methods and the Materials Used	May increase the life of building components, reducing the susceptibility to damage, or by reducing the cost of construction or maintenance (e.g. improved graffiti removal methods) and operations (e.g. reduced energy use).
Management Technology	Knowledge of buildings, component service lives and costs are continually being improved to move to planned maintenance rather than reactive maintenance.
Asset Maintenance Technology	Further improvement of the design and techniques used to reduce maintenance cost is likely but difficult to predict.

Critical Assets

A critical asset is an asset for which the consequences of failure are sufficiently severe to justify proactive inspection and rehabilitation. Critical assets have a lower threshold for action than non-critical assets.

Critical assets are those assets which have a high consequence for failure but not necessarily a high likelihood of failure.

Operations and maintenances activities may be targeted to mitigate critical asset failure and maintain service levels higher than non-critical assets. These activities may include increased inspection frequency, and higher maintenance and renewal intervention levels.

Critical assets that have been identified in the following sections for each asset class.

Critical Roads & Transport Assets

Critical Road and Transport Infrastructure includes bridges and high capacity (multi-lane) roads as listed below.

Regional Roads	Suburb
Argyle Street	Camden
Broughton Street	Camden
Burraborang Road	Camden, Cawdor & Grasmere
Camden Valley Way	Elderslie & Narellan
Cawdor Road	Camden & Cawdor
Murray Street	Camden



Old Hume Highway	Camden
Raby Road	Gledswood Hills & Leppington

Road Bridges	Suburb
Argyle Street Road Bridge	Camden & Elderslie
Bicentennial Equestrian Park Road Bridge	Camden
Bluett Drive Road Bridge	Smeaton Grange
Burraborang Road Road Bridge	Cawdor
Dick Johnson Road Bridge	Oran Park
Donovan Boulevard Road Bridge	Gregory Hills
Gregory Hills Drive Road Bridge	Gregory Hills
Harrington Parkway Road Bridge	Harrington Park
Liz Kernohan Drive Bebo Arch Road Bridge	Spring Farm
Macquarie Grove Road Bridge	Camden & Kirkham
Mount Annan Drive Road Bridge	Mount Annan
O'Keefe Drive Bebo Arch Bridge	Oran Park
Peter Brock Drive Major Culvert	Oran Park
Podium Way Road Bridge	Oran Park
Raby Road Road Bridge	Gledswood Hills & Leppington
Sir Warwick Fairfax Drive Road Bridge	Harrington Park
Springs Road Road Bridge	Spring Farm

Critical Stormwater Assets

Critical Stormwater Drainage Infrastructure includes detention basins with identified risks in the case of embankment failure (declared dam) as listed below.

Declared Dam	Suburb
Lake Yandel'ora Dam	Mount Annan

Note: Declared Dam specific requirements as per Dam Safety Management System & Operations and Maintenance Manual.



Critical Building Assets

Critical Buildings include emergency services coordination facilities, administration / community service areas, very high usage buildings and heritage buildings and structures as listed below.

Building	Suburb
37 John Street	Camden
Birriwa Reserve Community Hall	Mount Annan
Bushfire Headquarters Fire Station	Narellan
Camden Council Administration Centre	Oran Park
Camden Council Depot	Narellan
Camden Civic Centre	Camden
Camden Library	Camden
Camden Museum	Camden
Catherine Park Community Hall and Amenities	Catherine Field
Emerald Hills Community Centre	Leppington
Gregory Hills Community Centre	Gregory Hills
Harrington Park Community Centre	Harrington Park
Julia Reserve Community Centre	Oran Park
Macaria Art Gallery	Camden
Mount Annan Leisure Centre	Mount Annan
Narellan Child and Family Community Centre	Narellan
Narellan Library	Narellan
Oran Park Library	Oran Park
RFS Camden West	Grasmere
RFS Cobbitty	Cobbitty
RFS Grasmere (Lions Club)	Ellis Lane
RFS Leppington	Leppington
RFS Raby	Leppington
SES Narellan Headquarters	Narellan
Smeaton Grange Council Depot	Smeaton Grange
Spring Farm Community Centre	Spring Farm



Critical Open Space Assets

Critical Open Space Asset include regional level facilities as listed below:

Regional Open Space Facilities	Suburb
Camden Town Farm	Camden
Onslow Park & Jack Gregory Fields	Camden
Rotary Cowpasture Reserve	Camden
Studley Park Golf Course	Narellan
Camden Bicentennial Equestrian Park	Camden
Narellan Park (Narellan Sports Hub)	Narellan
Camden Bicentennial Equestrian Park	Camden

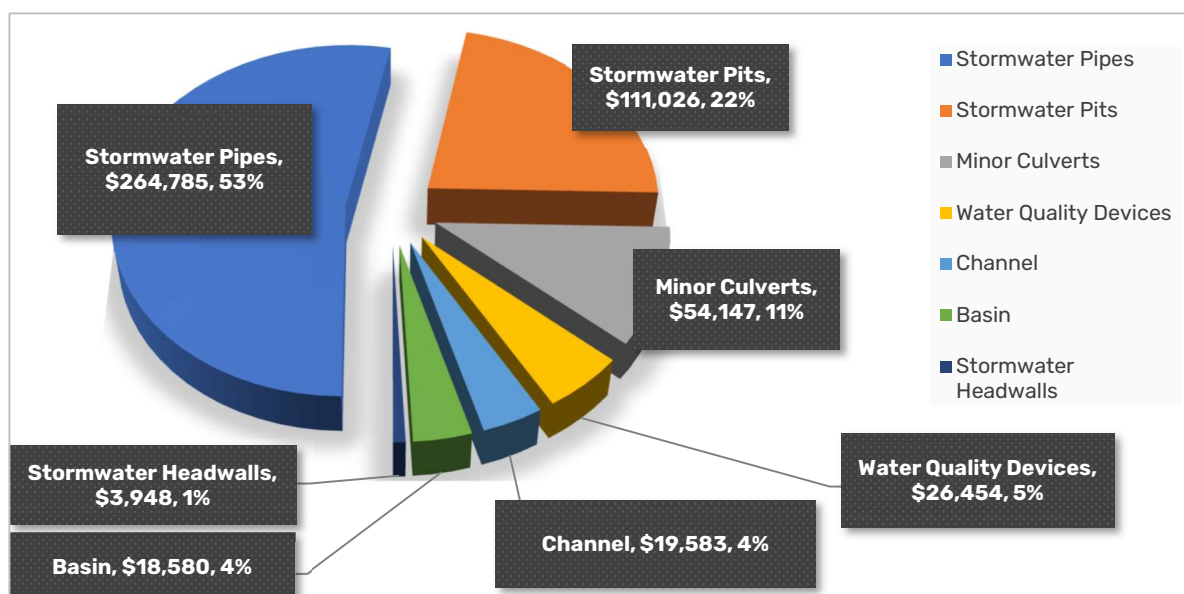
Asset Condition Summary

Total asset value figures provided below are based on gross replacement value and include depreciable and non-depreciable assets. Condition data is

Stormwater

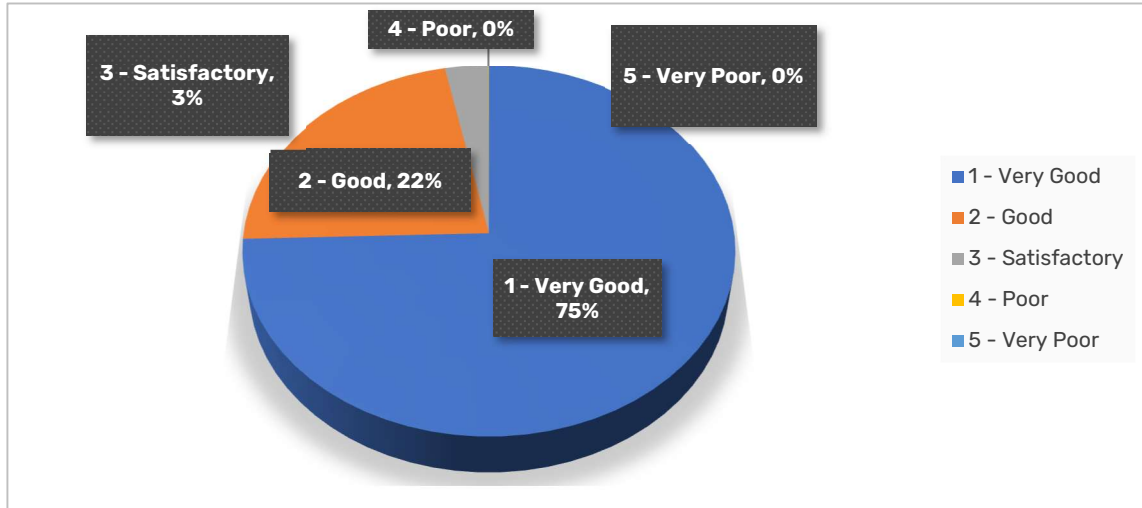
Stormwater assets are valued at \$498.6 million as at 30 June 2021 and comprise the asset classes as shown below:

Stormwater Asset Summary (\$,000)





Stormwater Assets Condition Profile

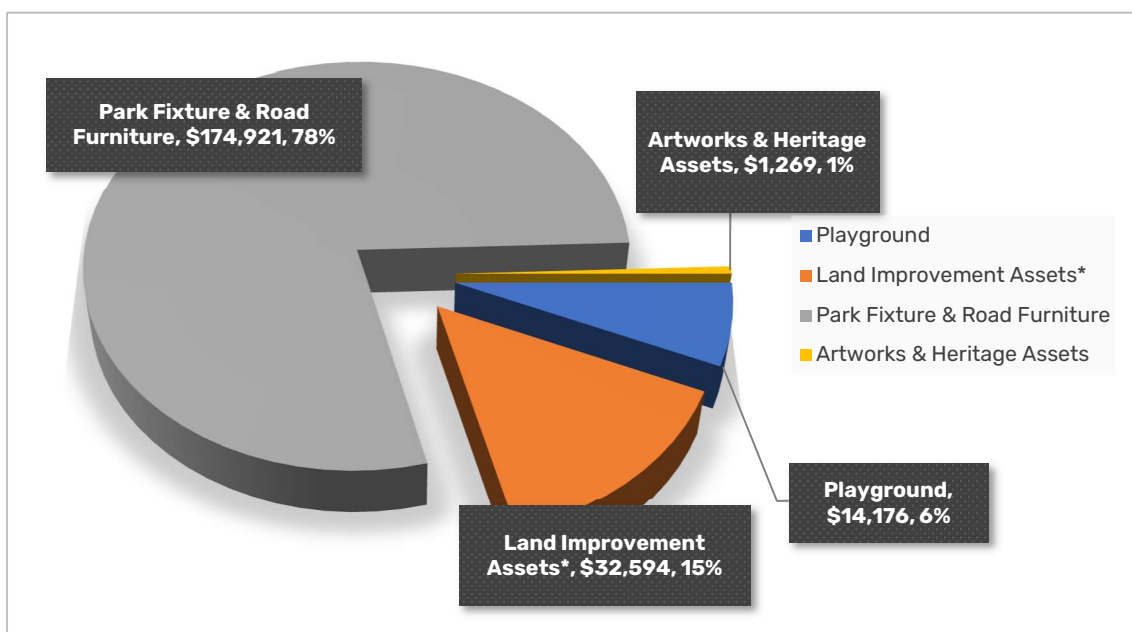


Stormwater assets have an overall assessment of being in good condition with only \$0.2 million in poor condition nil in very poor condition, (combined 0.05%) of assets assessed as in need of repair, renewal, or replacement. Note: non-depreciable assets not included in condition rating calculations.

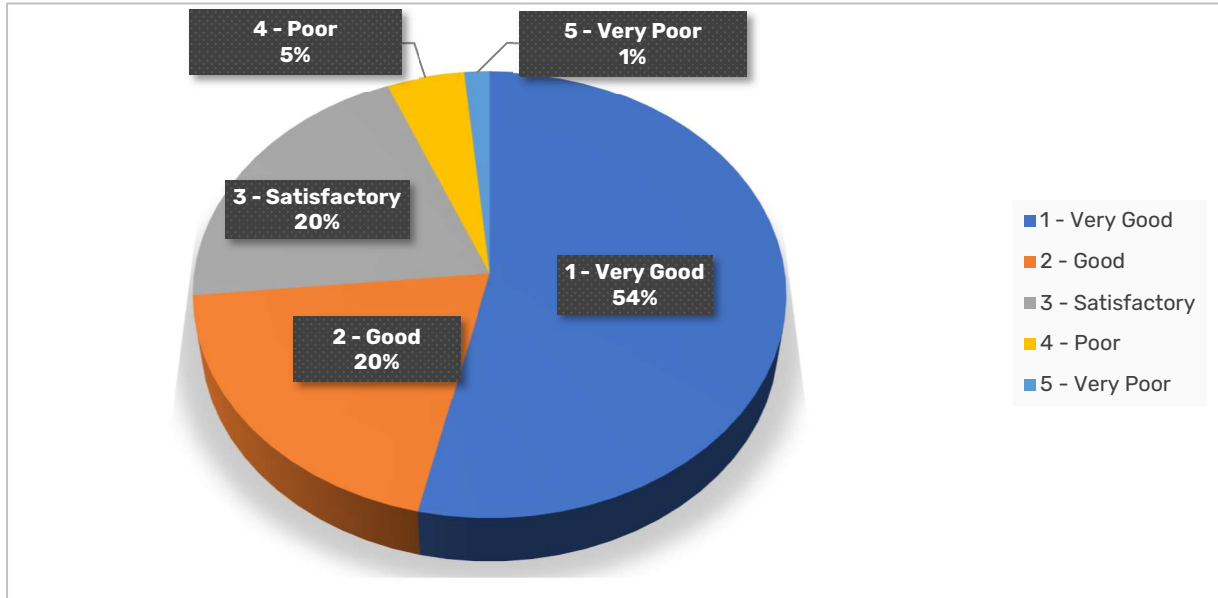
Open Space

Open space assets are valued at \$222M as at 30 June 2021 and apportioned as shown:

Open Space Asset Summary (\$,000)



Open Space Assets Condition Profile

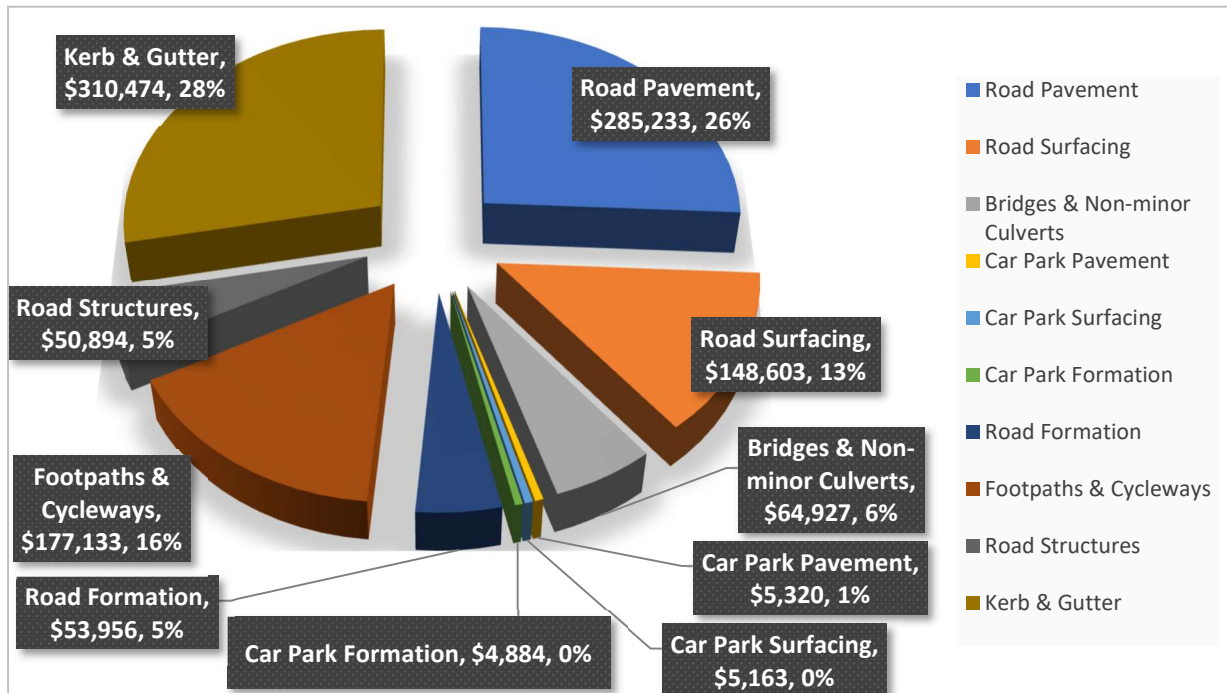


Open Space assets have an overall assessment of being in good condition, and with \$4.8 million in poor condition and \$1.6 million in very poor condition, (combined 6.2%) in need of repair, renewal, or replacement. Note: non-depreciable assets not included in condition rating calculations.

Roads and Transport

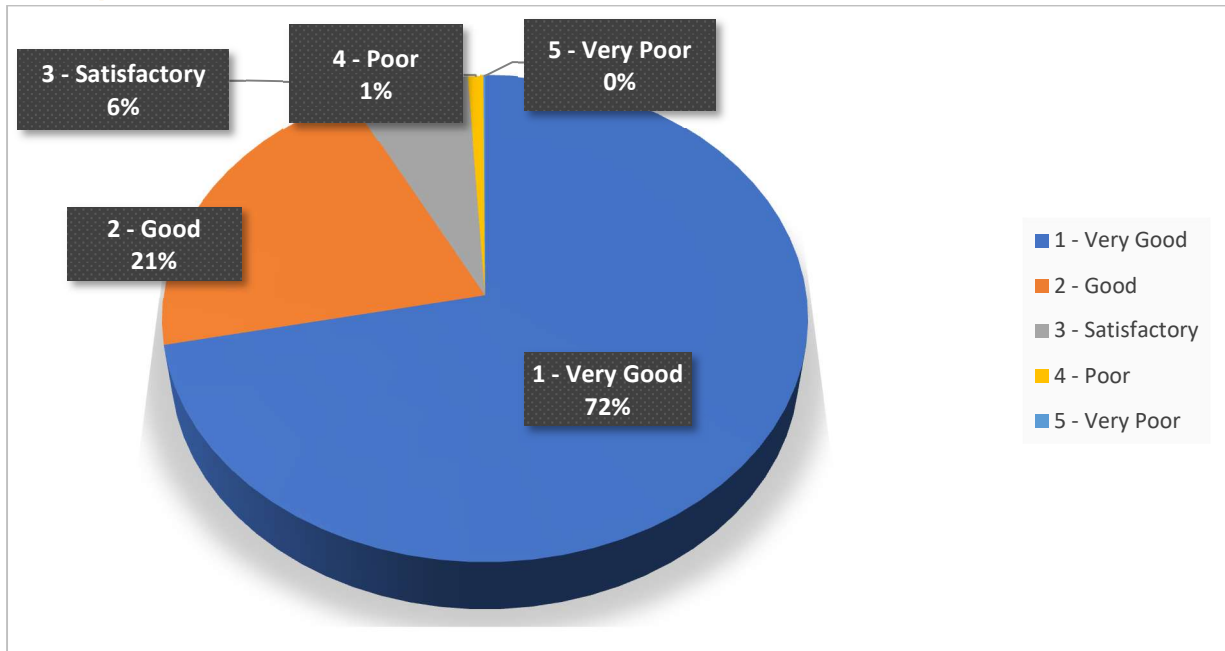
The transport assets are valued at \$1,107 million as at June 2021 and comprise the asset classes as shown below:

Transport Asset Value Summary (\$,000)





Transport Assets Condition Profile



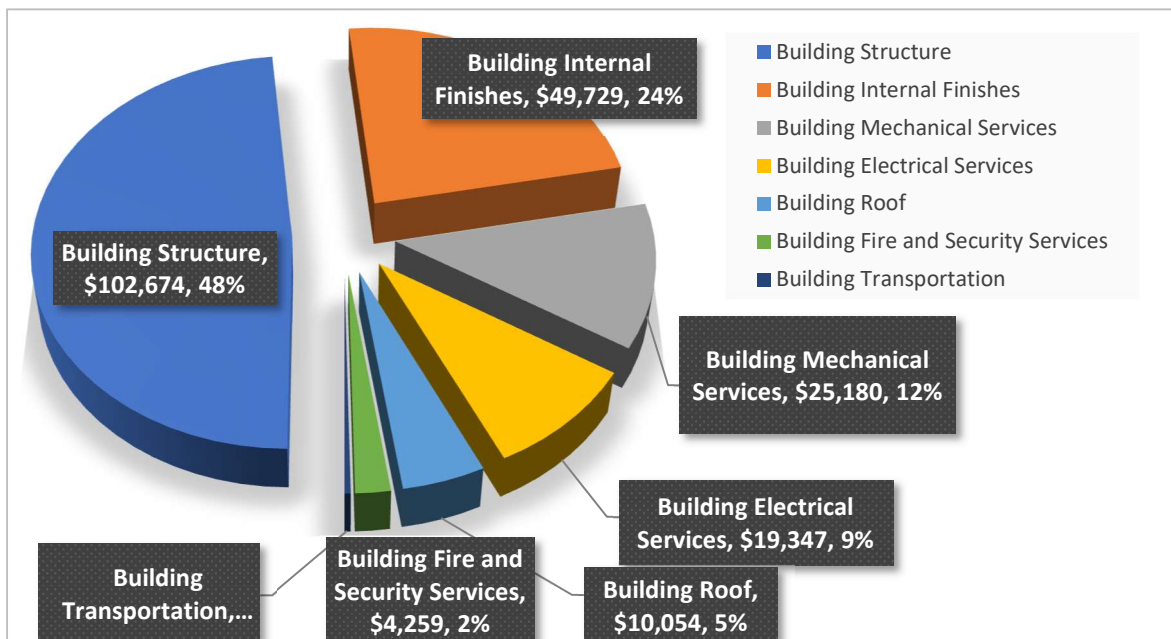
Roads and Transport assets have an overall assessment of being in good condition, with \$8.8 million of transport assets being assessed as poor condition, and \$0.9 million of transport assets in very poor condition (combined 1.0%) in need of repair, renewal, or replacement. Note: non-depreciable assets not included in condition rating calculations.



Buildings

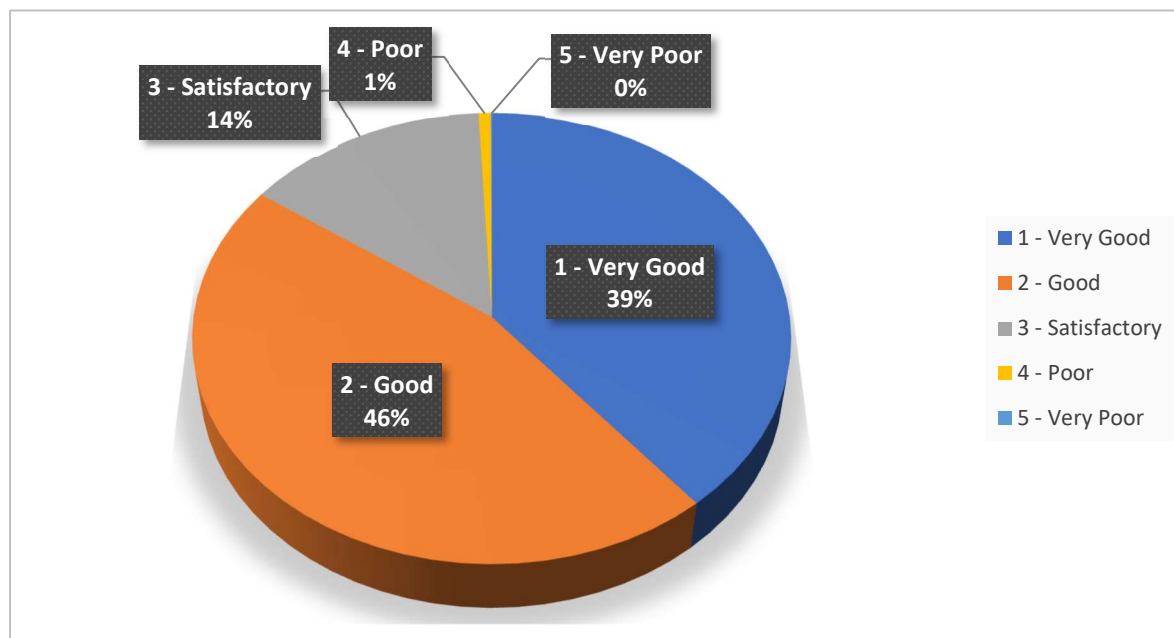
The buildings assets are valued at \$212 million as at June 2021 and are apportioned as shown below:

Buildings Asset Summary Gross Replacement Cost (\$,000)





Buildings Assets Condition Profile



The assets have an overall assessment of being in a satisfactory condition with \$1.2 million (1%) of assets being in poor condition and \$0.1 million being in very poor condition, with an overall 1% of buildings in need of repair, renewal or replacement. Buildings in particular have a large number of older buildings within the portfolio, which impacts on the overall condition profile. Note: non-depreciable assets not included in condition rating calculations.

Input Data and Parameters

Data Confidence

The lifecycle assessment is based on Council's revaluation data, financial data and asset register. The expenditure and valuations projections in this AMP are based on best available data. Data confidence is classified on a 5-level scale in accordance with the rating scale below.

Confidence Grade	Description
A - Highly reliable	Data based on sound records, procedures, investigations and analysis, documented properly and recognised as the best method of assessment. Dataset is complete and estimated to be accurate \pm 2%



Confidence Grade	Description
B - Reliable	Data based on sound records, procedures, investigations and analysis, documented properly but has minor shortcomings, for example some of the data is old, some documentation is missing and/or reliance is placed on unconfirmed reports or some extrapolation. Dataset is complete and estimated to be accurate $\pm 10\%$
C - Uncertain	Data based on sound records, procedures, investigations, and analysis which is incomplete or unsupported, or extrapolated from a limited sample for which grade A or B data are available. Dataset is substantially complete but up to 50% is extrapolated data and accuracy estimated $\pm 25\%$
D - Very Uncertain	Data is based on unconfirmed verbal reports and/or cursory inspections and analysis. Dataset may not be fully complete, and most data is estimated or extrapolated. Accuracy $\pm 40\%$
E - Unknown	None or very little data held.

The estimated confidence level for and reliability of data used in this AMP is shown below.

Data	Confidence Assessment	Comment
Growth projections	B	Will be reviewed on an ongoing basis, as growth can be impacted by external economic conditions.
Operations expenditures	C	A Finance system restructure in 2020 has improved tracking for operations and maintenance data generally, although pre 2019 historic detailed information is still not available
Maintenance expenditures	C	Based on annual budgets
Projected Renewal expenses - Asset values	A	Revaluations undertaken on a programmed cycle
Asset residual values	A	No residual values are used
Asset useful lives	A	Estimated based on benchmarking against a range of sources and are reviewed and updated as new information arises
Condition modelling	A	Based on Maloney Modelling approach
Network renewals	B	Based on estimated remaining life and current condition
Defect repairs	B	Based on historical records
Upgrade/New expenditures	B	Cost estimates for future works based on unit rates and library of historical costs
Disposal expenditures	N/A	Not applicable

Overall, the confidence level is assessed as reliable, for data used in the preparation of this AMP, but is expected to become highly reliable over the next 12 months as an ongoing enhanced asset inspection program is completed, along with extensive cleansing of historical data held within the Asset Management System.



Risk Management

There are numerous types of risks that Council must manage. Council’s Enterprise Risk Management Strategy details the risk areas or categories as: Strategic, Financial, Environmental, Regulatory, Reputation, Safety and Service Delivery. Risks associated with Asset Management generally will fall into the areas of Financial, Service Delivery and Safety. The risks are assessed by their likelihood and consequences to generate solutions to mitigate or eliminate them. Hazards that cause these risks are corrected or prevented through programmed maintenance activities. Current funding levels are not sufficient in this regard and will require additional funding in coming years to manage all assets appropriately.

Council has a ‘duty of care’ to the community in relation to management of the assets. This covers the various phases of design, construction through to operations and maintenance of the system.

The risk management framework derives from:

- Risks associated with the loss of service by the failure of critical assets;
- Financial risks from a lack of due diligence in the management of funding for the renewal, maintenance and operation of the assets to provide agreed Levels of Service; and
- Operational risks where data and information are not maintained to standards which enable competent management outputs.

The acceptable risk level in relation to the community depends very much on the Likelihood and Consequence descriptors used for the assessment. Council chose to use conservative criteria for Consequence. For example, the first category, “Low” has no health impact. Risk assessment is based on the formal assessment processes described in the standard and represented below.

Risk Assessment Process

Risk Rating Matrix					
	Consequence				
Likelihood	Minimal	Minor	Moderate	Major	Severe
Almost Certain	Medium	High	High	Very High	Very High
Likely	Medium	Medium	High	High	Very High
Possible	Low	Medium	Medium	High	High
Unlikley	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Medium	Medium



Risk Treatment

The risk treatments nominated below have regard for the practical approach to risk management based on:

- Available resources, (and skills);
- Funding; and
- Network needs based on hierarchy and the associated seasonal factors.

The treatments also have regard for the factors that Council can capably manage to ensure that the risks are minimised.

Risk Category	Control / Treatment
L = Low	Reactive Inspection Manage risk by routine procedures Typical response within 48 hours
M = Medium	Incident Inspection Management responsibility must be specified Typical response within 24 hours
H = High	Incident Inspection Risk and management strategy identified in Asset Management Plan Typically, immediate to short term response, (make safe)
VH = Very High	Incident Inspection Risk and management strategy identified in the Asset Management Plan Typically, immediate response and remedy as far as is practicable

For each identified risk Council can elect to adopt one of the following positions:

- Accept the risk,
- Transfer the risk,
- Treat the risk, or
- Avoid the risk.



Plan Improvement and Monitoring

Performance Measures

The effectiveness of this AMP can be measured in the following ways:

- The degree to which the required cash flows identified in the development of the final Plan are incorporated into Council's long-term financial plan and Community/Strategic Planning processes and documents,
- The degree to which 1 to 4-year detailed works programs, budget, business plan and organisational structure consider the 'global' works program trends provided in this AMP
- The degree to which the existing and projected service levels and service consequences (what we cannot do), risks and residual risks are incorporated into Council's Strategic and associated plans,
- The Asset Renewal Funding Ratio achieving the target of 1.0. However, due to the high growth in new assets (which do not need asset renewal in the short to medium term), it is not expected that this ratio will be achieved for the foreseeable future.

Improvement Plan

Camden Council continuously reviews its asset capability which has progressed our asset management position since 2009, including:

- Ongoing review and benchmarking of its asset management resources to ensure sufficient resources to manage its asset inventory and new dedicated assets.
- Ongoing review of the overall asset database to improve the accuracy of its inventory of assets and their condition, for all asset classes.
- Reviewed its internal processes for managing assets, particularly the internal handover of large volumes of new assets being created through growth
- Reviewed its capitalisation and End of Financial Year processes
- Reviewed its depreciation modelling
- Ongoing review of Council's asset management plan and related policies
- Increased our ability to undertake financial modelling of current and future funding needs for renewal and maintenance



Monitoring and Review Procedures

This Plan will be reviewed during annual budget preparation and amended to recognise any material changes in service levels and/or resources available to provide those services as a result of the budget decision process.

This Plan is due for ongoing review each year.



STORMWATER ASSET MANAGEMENT PLAN

TRANSFORMING COMMUNITY
VISION INTO ACTION

2021





Introduction

Camden Council stormwater drainage assets include the following asset categories:

- Open Channels
- Pipes
- Headwalls
- Minor Culverts
- Pits
- Retarding Basins
- Gross pollutant traps
- Water quality elements such as raingardens, riparian areas, permanent water bodies and lakes

This AMP is to be read in conjunction with the following associated documents:

- Camden Community Strategic Plan (2021)
- 4 Year Delivery Program & Operational Plan
- Asset Management Policy
- Asset Management Strategy
- Long-Term Financial Plan; and
- Workforce Management Strategy

Council's Goals and Objectives for Stormwater Services

Council operates and maintains the stormwater drainage network to achieve the following strategic objectives:

- Demonstrate responsible and sustainable management of stormwater assets
- Develop an integrated drainage asset management system
- Improve understanding of service level standards and options
- Minimise adverse impacts and / or the risks of asset failure
- Minimise flooding by maintaining the system at its design capacity
- Achieve savings by optimising whole of life costs
- Consider capacity improvements as needed
- Support long term financial planning
- Maintaining water quality in receiving waters



Level of Service Outcomes

DESIRED OUTCOMES - DRAINAGE AND STORMWATER			
Outcome	Description	Measure	Actions
Drainage Outcomes - Renewal			
Level of Service (LOS)	To define an intervention level for the renewal of assets	<p>Community: All assets are maintained to satisfactory condition or better</p> <p>Technical: 95% of all assets are rated at satisfactory or better.</p> <p>Critical Assets: 100% of assets are rated in good condition or better.</p>	<p>Undertake annual review of renewal demands.</p> <p>Identify future funding needs to achieve the identified LOS.</p>
Lowest Life Cycle Cost	To provide infrastructure required to underpin drainage services in the most economic and sustainable manner.	Renewal funding requirements catered for in Council's Long Term Financial Plan	Undertake annual review of renewal modelling.
Drainage Outcomes - Maintenance and Operations			
Lowest Life Cycle Cost	To provide infrastructure required to support drainage services in the most economic and sustainable manner.	Performance monitoring of maintenance	<p>Preparation of a Drainage Maintenance Plan outlining performance measures for planned maintenance, prioritise unplanned maintenance and monitor deferred maintenance.</p> <p>Improve data quality and maintenance procedures.</p>



Drainage Outcomes - Aesthetics

Appearance of Assets	<p>The appearance of assets following maintenance or renewal works will also match the prior asset as far as possible, unless:</p> <ul style="list-style-type: none">• being replaced with a higher quality finish, or• where the previous finish is no longer available, or• one that has been subject to appropriate consultation.	Appearance of assets is maintained or improved	Assessment undertaken as part of major maintenance or renewal works.
Stormwater Drainage Corridors (Riparian Lands)	To provide attractive flood relief corridors consistent with natural environmental outcomes	Customer satisfaction	Undertake customer satisfaction survey.



Drainage Outcomes - Capacity

Adequate Stormwater Drains Capacity	Ensure appropriate provision of stormwater drainage to cater for conveyance of local flows.	Provision in accordance with Engineering Development Guidelines.	Undertake council wide audit of stormwater drainage and identify locations where provision is below design standard. Assess future potential impact from climate change. List required upgrades for funding consideration into the Capital Works Program.
Flood Mitigation	Ensure appropriate provision of flood mitigation structures.	Mitigation provision in accordance with NSW Floodplain Development Manual.	Undertake flood studies and identify locations where provision is lacking. Assess future potential impact from climate change. List required upgrades for funding consideration into the Capital Works Program.



Drainage Outcomes - Safety

Safe Flood Evacuation	Provision of safe flood evacuation routes.	All identified flood evacuation routes are not inundated in a Probable Maximum Flood event.	Refer Dam Safety Emergency Plan for declared Dam. Ensure all basins meet safety requirements.
Safe Community Environment	Provision of a safe environment for the community in times of flood	Elimination of unsafe areas as far as reasonably practicable in and around water bodies, and stormwater structures.	Implementation of Safer in Design approach generally, as well as adhere to relevant standards and guidelines, including the safe design of inlet structures. Comply with Councils Dam Safety Management System & Dam Safety NSW guidelines for declared dam.
Safe Maintenance Environment	Provision of a safe working environment for maintenance activities	Elimination of unsafe work zones such as excessive fall heights near retaining walls, as far as reasonably practicable.	Implement Safety in Design approach for detention basins, and other major structures Undertake work safety reviews of key infrastructure



Drainage Outcomes - Environment

<p>Aquatic Ecosystem Health</p>	<p>Maximise the health and water quality of receiving waters.</p>	<p>Provision in accordance with Development Control Plans, water quality/stability targets, relevant design guidelines and specifications.</p>	<p>Undertake testing of water quality/stability measures and identify locations where water quality targets are not being met.</p> <p>Assess new technologies and methodologies for improving local water quality improvements and diversion through Water Sensitive Urban Design (WSUD)</p> <p>Undertake ongoing condition assessments of waterways, water quality structures and devices and ensure appropriate maintenance and renewal works are undertaken.</p> <p>Identify and list water quality improvement works for funding consideration into the Capital Works Program.</p>
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Demand Management Plan

Demand for new services will be managed through a combination of:

- Managing existing assets,
- Upgrading of existing assets,
- Providing new assets to meet demand and
- Demand management.

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



The current stormwater drainage network is expected to need further expansion in existing areas to meet current and future standards for quantity and quality management, while new areas released for development are expected to meet these new standards. Introducing new and upgrading existing infrastructure will be required to facilitate this growth and rectify infrastructure in poor condition.

Climate change is expected to increase rainfall intensities by up to 10% over the next 30 to 50 years, which will have an adverse impact on existing drainage systems that have not been designed for this increase. Mitigation efforts in this regard will tend to identify critical sections of the stormwater networks for capacity improvements to minimise impacts of increased flooding.

Opportunities identified to date for demand management are shown below. Further opportunities will continue to be identified and implemented if determined to be cost effective.

Service Activity	Agency Responsible
Water Reuse – Making use of water from diverse sources, other than our fresh drinking water supply	<i>Whole of Government / Sydney Water</i>
Direct Reuse – Involves using rainwater, greywater, stormwater or wastewater without treatment	<i>Whole of Government / Sydney Water</i>
Rainwater or stormwater (harvested) stored and reused for particular uses in parks, ovals and open space areas	<i>Local Council</i>
Stormwater – runoff from roofs, roads and driveway. Stormwater must generally be treated for use. Water caught in rainwater tanks is suitable for some uses	<i>Local Council</i>
Innovation in the design and documentation (incorporating lifecycle analysis) of stormwater drainage infrastructure assets – Urban land release areas / new subdivisions / South West Growth Area	<i>Local Council / Developers / State Government</i>

The Demand Management Planning process is being applied to all asset groups, and components to ensure that the Council understands the funding needs to deliver the works.



OPEN SPACE

ASSET MANAGEMENT PLAN

**TRANSFORMING COMMUNITY
VISION INTO ACTION**

2021





Introduction

Camden Council open space assets include the following asset categories:

- Land Improvements – Depreciable – playing surfaces
- Other Structures – parks infrastructure (shelters, seats, fences, bollards etc)
- Playground and Exercise Equipment

This AMP is to be read with Camden Councils Asset Management Policy, Asset Management Strategy, and the following associated documents:

- Camden Community Strategic Plan (2021)
- 4 Year Delivery Program & Operational Plan
- Asset Management Policy
- Asset Management Strategy
- Long-Term Financial Management Plan; and
- Workforce Management Strategy

Council's Goals and Objectives for Open Space Services

Council operates and maintains the open space assets to achieve the following strategic objectives:

- Meet legislative requirements
- Ensure that Council's open space assets are provided in a sustainable manner, with the appropriate levels of service to residents, visitors, and the environment
- Safeguard Council assets including physical assets and employees by implementing appropriate management strategies and appropriate financial resources for those services
- Create an environment where all Council employees have an integral role in overall management of Council services by creating and sustaining service management awareness through training and professional development
- Ensure resources and operational capabilities are identified and responsibility for service delivery and management is allocated
- Ensure that the open space assets provide full functionality
- Ensure the network is planned appropriately to cater for future growth
- Maximise the asset's useful life whilst minimising lifecycle expenditure; and
- Maintain a high level of community satisfaction in the delivery of open space services.



Level of Service Outcomes

DESIRED OUTCOMES - OPEN SPACE			
Outcome	Description	Measure	Actions
Open Space Outcomes - Renewal			
Level of Service (LOS)	To define an intervention level for the renewal of assets Community:	All assets are maintained to satisfactory condition or better Technical: 95% of all assets are rated at satisfactory or better. High profile assets: 100% of assets are rated in good condition or better.	Undertake annual review of renewal demands. Identify future funding needs to achieve the identified LOS.
Lowest Life Cycle Cost	To provide infrastructure required to underpin open space infrastructure in the most economic and sustainable manner.	Renewal funding requirements catered for in Council's Long Term Financial Plan	Undertake annual review of renewal modelling.
Open Space Outcomes - Maintenance and Operations			
Lowest Life Cycle Cost	To provide infrastructure required to provide community services in the most economic and sustainable manner.	Performance monitoring of maintenance	Preparation of an Open Space Maintenance Plan outlining performance measures for planned maintenance, prioritise unplanned maintenance and monitor deferred maintenance.



Open Space Outcomes – Aesthetics/Appearance

<p>Appearance of assets</p>	<p>The appearance of assets following maintenance or renewal works will also match the prior asset as far as possible, unless:</p> <ul style="list-style-type: none"> • Being replaced with a higher quality finish, or • Where the previous finish is no longer available, or • One that has been subject to appropriate consultation. 	<p>Appearance of assets is maintained or improved</p>	<p>Assessment undertaken as part of major maintenance or renewal works.</p>
<p>Landscaping</p>	<p>To provide landscaped areas that integrate well with the functional elements of the land to develop strong identity and pleasing visual amenity.</p>	<p>Landscaping guidelines.</p>	<p>Prepare program of landscaping works for inclusion into the Capital Works Program</p>
<p>Open Space Image</p>	<p>To promote Camden LGA's image through provision of high quality open space infrastructure</p>	<p>Customer Satisfaction</p>	<p>Review Customer Satisfaction outcomes</p>



Open Space Outcomes - Minimum Standard

Passive Recreation Areas	Provision of an appropriate hierarchy and variety of open space in accordance with the Spaces and Places Strategy 2020 and relevant Council design standards	Parks managed in accordance with relevant Plans of Management	Progressively complete actions identified in the relevant Plans of Management
Sportsgrounds	Provision of appropriate hierarchy and variety of sportsgrounds in accordance with the Spaces and Places Strategy 2020 and Sportsground Strategy 2020, and relevant Council design standards	Sportsgrounds managed / maintained in accordance with the Sportsground Strategy	Progressively complete actions identified in the Sportsground Strategy.
Bushland Areas	Provision of quality bushland areas.	Bushland Areas conservation, rehabilitated in accordance with the Plan of Management.	Progressively complete actions identified in the Plan of Management.
Facilities	Provision of diverse recreational facilities in accordance with the Spaces and Places Strategy 2020 and relevant Council design standards	Recreational facilities provided/ managed in accordance with the Plan of Management.	Progressively complete actions identified in the various Plans of Management
Playgrounds	Provision of a hierarchy of playgrounds in accordance with the Spaces and Places Strategy 2020, and relevant Council design standards.	Playgrounds provided in accordance with Play Space Analysis.	Audit existing provision against target set in Play Space Analysis
Paths and cycle ways	Ensure an appropriate provision of all-weather pedestrian and cycle access.	Access provided in accordance with Australian Standards for accessibility.	Implement Council's annual footpath program identified from the PAMP and Masterplans for individual sites.



Open Space Outcomes - Safety

Secure open space sites	To protect the community and infrastructure from unauthorised vehicle use.	Provision of physical barriers to unauthorised vehicle use whilst maintaining access for service vehicles.	Preparation of fencing and lighting guidelines and standards. Implementation of Safer in Design approach.
Emergency Services	To provide access for emergency vehicles to Council's open space areas.	All sporting grounds have direct access to playing surfaces for emergency vehicles.	Conduct an audit and document existing emergency services access arrangements. Identify areas for improvement and list on Capital Works Program.
User and Staff Safety	To provide safe access to Council's Open Space network.	Number / severity of accidents	Monitor 5 year rolling average of reported accidents / insurance claims. Implementation of Safer in Design approach



Open Space Outcomes – Accessibility

Carparks	Ensure adequate provision of off-street parking facilities to Council reserves	Provision of parking complies with Development Control Standards	Assess current level of provision of parking for Council services, identify gaps and develop improvement program.
Connectivity	Provide pedestrian / cyclist networks that connect open space areas to each other and public transport.	Connectivity between non-vehicular recreational routes and commuter routes.	Audit existing provision of recreational pedestrian /cyclist networks to identify areas of improvement and list for consideration in Capital Works Program.
Wet Weather Access	Provide open spaces that can be utilised all year round with minimal disruption.	Open space areas are reopened for use as soon as practicable after wet weather.	Identify grounds that tend to take longer to reopen and investigate available solutions. List in Capital Works Program for funding consideration.

Open Space Outcomes – Adaptability

Multi-Purpose Facilities	Wherever possible provide open space facilities that may be adapted for other uses to meet changes in demand.	Maximum utilisation of existing facilities.	Identify facilities that have potential for multiple uses. List improvements for consideration in the Capital Works Program.
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Open Space Outcomes – Provision

Adequate provision of open space opportunities.	Provision of an appropriate level of passive recreational areas to meet demand.	Provision in accordance with the Spaces and Places Strategy 2020	Develop framework to monitor utilisation /demand. Identify redundant capacity and improvement programs.
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Demand Management Plan

Demand for new services will be managed through a combination of:

- Managing existing assets,
- Upgrading of existing assets,
- Providing new assets to meet demand and
- Demand management.

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

Current open space assets are expected to be adequate for future growth in existing areas, however as new areas are released for development, pressure on existing assets will increase. Introducing new and upgrading existing assets will be required to facilitate this growth and rectify assets in poor condition, as well as to ensure an equitable provision of service across both newer and older areas. The scope of the new open space assets will change with additions, gained through subdivision and development.

Opportunities identified to date for demand management are shown below. Further opportunities will be developed in future revisions of this AMP.



Service Activity	Demand Management Plan
Open Space Assets	Analyse the cost of providing the service and open space utilisation rates
	Identify opportunities for increased levels of services or new services, such as water play facilities and youth focussed facilities to meet community needs
	Assess current capacity to fund at the desired level of service
	Monitor community expectations and user groups/management committee's capacity to be involved in operation and maintenance activities of open space assets and facilities
	Continue to improve the link between AMPs and the long-term financial plan
	Balance priorities for open space assets with what community / user groups are prepared to pay
	Communicate service levels and financial capacity with the community

The Demand Management Planning process will need to be applied to all asset groups, types, and components to ensure that the Council understands the funding needs to deliver the works. This work should be undertaken as a matter of priority in conjunction with new release area planning.



ROADS & TRANSPORT ASSET MANAGEMENT PLAN

TRANSFORMING COMMUNITY
VISION INTO ACTION

2021





Introduction

Camden Council transport assets include the following asset categories:

- Bridges & Major Culverts
- Car Parks
- Footpaths and Cycleways
- Kerb & Gutter
- Road Furniture
- Road Structures; and
- Road Pavement.

This AMP is to be read in conjunction with Camden Councils Asset Management Policy, Asset Management Strategy and the following associated documents:

- Camden Community Strategic Plan (2021)
- 4 Year Delivery Program & Operational Plan
- Long-Term Financial Plan; and
- Workforce Management Strategy

Council's Goals and Objectives for Roads and Transport

Council operates and maintains the transport network to achieve the following strategic objectives:

- Meet legislative requirements
- Ensure that Council's transport services and assets are provided in a sustainable manner, with the appropriate levels of service to residents, business, visitors and the environment
- Safeguard Council assets including physical assets and employees by implementing appropriate risk management strategies and appropriate financial resources for those services
- Create an environment where all Council employees have an integral role in overall management of Council services by creating and sustaining service management awareness through Council by training and development
- Ensure resources and operational capabilities are identified and responsibility for service delivery and management is allocated
- Ensure that the transport network provides full functionality
- Ensure the network is planned appropriately to cater for future growth



- Maximise the asset’s useful life whilst minimising lifecycle expenditure; and
- Maintain a high level of community satisfaction in the delivery of transport services.

Level of Service Outcomes

DESIRED OUTCOMES - ROADS AND TRANSPORT			
Outcome	Description	Measure	Actions
Roads Outcomes – Renewal			
Level of Service (LOS)	To define an intervention level for the renewal of assets	<p>Community: All assets are maintained to satisfactory condition or better</p> <p>Technical: 95% of all assets are rated at satisfactory or better.</p> <p>Critical Assets: 100% of assets are rated in good condition or better.</p>	<p>Undertake annual review of renewal demands.</p> <p>Identify future funding needs to achieve the identified LOS.</p>
Lowest Life Cycle Cost	To provide infrastructure required to underpin roads and transport services in the most economic and sustainable manner.	Renewal funding requirements catered for in Council's Long Term Financial Plan	<p>Undertake annual review of renewal modelling.</p> <p>Enhance traffic modelling capability to assess future demands.</p>



Roads Outcomes – Maintenance and Operations

<p>Lowest Life Cycle Cost</p>	<p>To provide infrastructure required to support roads and transport services in the most economic and sustainable manner.</p>	<p>Performance monitoring of maintenance</p>	<p>Preparation of a Roads and Transport Maintenance Plan outlining performance measures for planned maintenance, prioritise unplanned maintenance and monitor deferred maintenance.</p>
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Roads Outcomes – Aesthetic

<p>Appearance of assets</p>	<p>The appearance of assets following maintenance or renewal works will also match the prior asset as far as possible, unless:</p> <ul style="list-style-type: none"> • being replaced with a higher quality finish, or • where the previous finish is no longer available, or • one that has been subject to appropriate consultation. 	<p>Appearance of assets is maintained or improved</p>	<p>Assessment undertaken as part of major maintenance or renewal works.</p>
<p>Public Domain</p>	<p>To provide vibrant and safe places to meet</p>	<p>Develop Public Domain Plans</p>	<p>Identify service gaps for consideration into Capital Works Program.</p>



Roads Outcomes - Minimum Standard

Public Image	To promote Camden LGA's image through provision of high quality roads and transport infrastructure	Positive media and public comment	Monitor comments made in the media and customer satisfaction surveys.
Pedestrian Access	Ensure an appropriate provision of all weather pedestrian access.	Provision in accordance with Council's adopted Pedestrian Access Mobility Plan (PAMP).	Implement Council's annual footpath program identified from the PAMP.
Carparking Availability	Ensure standard provision of parking facilities to Council, commercial and community facilities	Car Parking Development Control Plan / Engineering Guidelines	Monitor parking assets to determine locations where provision is lacking. List for funding consideration into the Capital Works Program.
Emergency Services	Provision of flood evacuation routes.	Flood proof 100 year flood event	Assess waterway crossings against desired flood protection and identify projects for funding consideration into the Capital Works Program.
Standard of Roads	To provide roads at contemporary standards.	Development and Technical Engineering Guidelines	Monitor the road network in conjunction with future renewal programs to determine roads that fall below guideline standards for consideration for inclusion in the Capital Works Program



<p>Signs and Lines</p>	<p>Ensure transport network is appropriately signed and marked to control movements safely.</p>	<p>Existing sites /intersections comply with standards</p>	<p>Monitor network and determine gaps for inclusion into enhancement program</p>
<p>Bus Stops</p>	<p>Provide shelters and seating to support public transport users.</p>	<p>Travel distances for public transport users.</p> <p>Ensure targets and standards of disability access are achieved.</p>	<p>Identify locations throughout the Camden LGA that have increased walking distance to public transport assets and list projects for consideration in the Capital Works Program.</p> <p>Assess the public transport network in conjunction with external public transport providers and identify locations that require additional bus facilities and list projects in the Capital Works Program.</p> <p>Undertake an audit of bus stops to determine enhancements required to achieve targeted provision of disability access.</p>



Roads Outcomes – Safety

<p>Pedestrian Safety</p>	<p>To provide safe access to Council's transport network for all pedestrians.</p>	<p>Number of pedestrian accidents. Number of successful claims. Number of trip hazards identified.</p>	<p>Annually review accident information and identify solutions to pedestrian blackspots and list projects in the Capital Works Program.</p> <p>Apply for Federal Blackspot funding where criteria are met.</p> <p>Review, develop and implement pedestrian plans as part of commercial centres improvements.</p> <p>Monitor insurance claims and include results into Risk Management Plan.</p> <p>Undertake Pedestrian Safety Audit of roads surrounding schools.</p> <p>Continue to implement the annual maintenance and renewal programs.</p>
<p>Cyclist Safety</p>	<p>To provide safe access to Council's transport network for all cyclists.</p>	<p>Number of cyclist accidents. Number of successful claims.</p>	<p>Annually review accident information to identify blackspots.</p> <p>Apply for Federal Blackspot funding.</p> <p>Monitor insurance claims and include results into Risk Management Plan.</p> <p>Monitor the number of trip hazards, make safe where funds permit and develop cycleway maintenance plan.</p>



<p>Motorist Safety</p>	<p>To provide safe access to Council's transport network for all motorists.</p>	<p>Number / Severity of motorist Accidents.</p>	<p>Improve safety for heavy vehicles.</p> <p>Reduce risk behaviours through road safety education programs.</p> <p>Annually review accident information and identify blackspots and include results for consideration into the Capital Works Program.</p> <p>Seek available external grants funding sources including Blackspot funding where criteria are met.</p> <p>Monitor insurance claims and include results into Risk Management Plan.</p> <p>Undertake Safety Audits during design stages for large projects.</p>
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Roads Outcomes - Accessibility

<p>Access ramps, and accessible parking</p>	<p>Provide equity of access to Council's roads and transport infrastructure</p>	<p>Provision of access to the road network in accordance with Engineering Specifications,</p> <p>Disability Discrimination Act and Development Control Standards</p>	<p>Undertake audits of Council roads infrastructure and implement recommendations through inclusion in the Capital Works Program</p>
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Roads Outcomes - Capacity

Road network capacity	Roads can cope with increased traffic volumes	Monitor road network performance through the Camden LGA Traffic Model and observations / community issues	<p>Regularly update Traffic Model, monitor road network performance and identify issues.</p> <p>Identify grant funding opportunities for road network improvements.</p> <p>Liaise with Transport for NSW on State Road network performance.</p> <p>Identify alternative transport options and update the Integrated Transport Strategy.</p> <p>Advocate for improved public transport.</p>
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Demand Management Plan

Demand for new services will be managed through a combination of:

- Management of existing assets,
- Upgrade of existing assets,
- Providing new assets to meet demand and
- Demand management.

Demand management practices include non-asset solutions e.g. public transport options

The current road and transport network is expected to be adequate for future growth in existing areas, however, as new areas are released for development, pressure on existing road infrastructure will increase. Introducing new and upgrading existing infrastructure will be required to facilitate this growth and rectify infrastructure in poor condition. The scope of the new road infrastructure network will change dramatically with additions from subdivision and developments, including available parking areas.

Opportunities identified to date for demand management are shown below. Further opportunities will be developed in future revisions of this AMP.

Demand Management Plan Summary	
Service Activity	Demand Management Plan
Operation	Modification of access to asset as used in local area traffic management.
Regulation	Restriction on time or type of use of asset (heavy vehicles, speed etc.). Changes in design standards for road pavements
Incentives	Influence use of the asset (transport subsidies, parking levies)
Education	Change habits or promote alternatives
Demand Substitution	Provision of alternatives (alternative transport modes, work from home, bicycle racks etc.).

The demand management planning process will need to be applied to all asset groups, types and components to ensure that the Council understands the funding needs to deliver the works. This work should be undertaken as a matter of priority and certainly prior to consideration of any new transport assets.



BUILDING ASSET MANAGEMENT PLAN

**TRANSFORMING COMMUNITY
VISION INTO ACTION**

2021





Introduction

Camden Council buildings assets include the following asset categories:

- Administration
- Amenities & Toilet Blocks
- Bushfire & SES
- Civic Centre
- Cultural Facilities
- Leased Properties
- Libraries
- Other Buildings
- Public Halls
- Specialised Buildings
- Works Depots

This AMP is to be read with Camden Councils Asset Management Policy, Asset Management Strategy and the following associated documents:

- Camden Community Strategic Plan (2021)
- 4 Year Delivery Program & Operational Plan
- Asset Management Policy
- Asset Management Strategy
- Long-term Financial Management Plan; and
- Workforce Management Strategy



Council's Goals and Objectives for Building Assets

Council operates and maintains buildings assets to achieve the following strategic objectives:

- Meet legislative requirements
- Ensure that Council's buildings services and assets are provided in a sustainable manner, with the appropriate levels of service to residents, visitors and the environment
- Safeguard Council assets including physical assets and employees by implementing appropriate management strategies and appropriate financial resources for those services
- Create an environment where all Council employees have an integral role in overall management of Council services by creating and sustaining service management awareness through training and development
- Ensure resources and operational capabilities are identified and responsibility for service delivery and management is allocated
- Ensure that the buildings assets provide full functionality
- Ensure planning caters for future growth
- Maximise the asset's useful life whilst minimising lifecycle expenditure; and
- Maintain a high level of community satisfaction in the delivery of buildings services.



Level of Service Outcomes

DESIRED OUTCOMES - BUILDINGS			
Objective	Description	Measure	Actions
Buildings Outcomes - Appearance			
Appearance of assets	<p>The appearance of assets following maintenance or renewal works will also match the prior asset as far as possible, unless:</p> <ul style="list-style-type: none"> • being replaced with a higher quality finish, or • where the previous finish is no longer available, or • one that has been subject to appropriate consultation 	Appearance of assets is maintained or improved	Assessment undertaken as part of major maintenance or renewal works.
Buildings Outcomes - Maintenance and Operations			
Lowest Life Cycle Cost	To provide infrastructure required to provide community services in the most economic and sustainable manner.	Performance monitoring of maintenance	Preparation of a Building Maintenance Plan outlining performance measures for planned maintenance, prioritise unplanned maintenance and monitor deferred maintenance.



Buildings Outcomes - Upgrade and New			
Public Domain	To provide vibrant and safe places to meet	Develop Public Domain Plans	Identify service gaps for consideration Capital Works Program.
Buildings Outcomes - Minimum Standard			
Libraries	Ensure standard provision of library facilities to the community	Library quality is consistent with the building importance levels.	<p>Undertake audit of libraries to determine locations where new facilities, modifications, extensions and refurbishments are required.</p> <p>List required upgrades for funding consideration into the Capital Works Program.</p>
Amenities	Provision of appropriate amenities to open space, community buildings and sporting facilities	<p>Provision of appropriate amenities to open pace, community buildings and sporting facilities.</p> <p>Amenities quality and size is consistent with the site use and patronage.</p>	<p>Undertake audit of Council's amenities buildings to determine locations where new facilities, modifications, extensions and refurbishments are required.</p> <p>List required projects for funding consideration into the Capital Works Program.</p>
Leisure Centre's	To provide Leisure Centre's at a modern versatile standard.	Leisure centre quality and size is consistent with the site use and patronage.	<p>Undertake audit of leisure centres to determine the condition and the locations where new facilities, modifications, extensions and refurbishments are required.</p> <p>List required projects for funding consideration into the Capital Works Program.</p>



<p>Community Centre's</p>	<p>Ensure standard provision of community centre facilities to the community</p>	<p>Community centre quality and size is consistent with the site use and patronage.</p>	<p>Undertake audit of Community Centres to determine the condition and locations where new facilities, modifications, extensions and refurbishments are required.</p> <p>List required projects for funding consideration into the Capital Works Program.</p>
<p>Heritage</p>	<p>The protection of heritage buildings.</p>	<p>Heritage building management meets the requirements of the Heritage Act 1997</p>	<p>Review heritage building audit to assess management against the Heritage Act.</p> <p>List any projects for inclusion into maintenance program.</p>
<p>Arts and Cultural</p>	<p>Provide buildings that support and promote the arts and cultural development opportunities.</p>	<p>Arts and Cultural facilities are consistent with site use and meet community requirements.</p>	<p>Undertake audit of Arts & Cultural facilities to determine the condition and locations where new facilities, modifications, extensions and refurbishments are required.</p> <p>List required projects for funding consideration into the Capital Works Program.</p>
<p>Operational</p>	<p>Provide functional buildings to support Council's operations.</p>	<p>Buildings are adequate to support Council operations.</p>	<p>Through consultation with operational staff establish proposals where new facilities, modifications, extensions and refurbishments are required.</p> <p>List required projects for funding consideration into the Capital Works Program.</p>



Buildings Outcomes - Safety			
Fall protection	To provide safe access to Council buildings roofs.	All Council buildings have safe working arrangements to areas with difficult access.	Install anti-fall devices to Council buildings and identify projects for consideration into the Capital Works Program
Emergency Service	To provide safe methods of construction	Management of Emergency and Fire Service assets are in accordance with the BCA and Australian Standards.	Undertake annual Fire Service monitoring and maintenance.
Anti-slip flooring	To provide safe access and passage through Council's buildings for users.	Flooring and anti-slip measures for Council buildings are in accordance with Standards	Undertake anti-slip measure audit of Council buildings and identify projects for consideration into the Capital Works Program
Buildings Outcomes - Accessibility			
Access ramps, accessible toilets and accessible parking	Provide equity of access to Council's building facilities	Provision of access to Council buildings in accordance with Disability Discrimination Act and Development Control Standards	Undertake audits of Council buildings and implement recommendations through inclusion in the Capital Works Program



Buildings Outcomes - Adaptability			
Dual function Buildings / Rooms	Ensure designs allow for variety in activities and use of facilities.	Council's buildings support the requirements of the community's changing needs.	Review the use of Council buildings and plan the best types of buildings to service the community.
Buildings Outcomes - Comfort			
Ensure a comfortable environment through good ventilation and air conditioning.	Council's buildings satisfy the occupants expectations	Review the type of buildings, the use of the building and current facilities	New facilities being delivered as part of ongoing growth in new release areas to have air-conditioning.
Buildings Outcomes - Capacity			
Buildings are adequately sized to accommodate the community.	Review current use of buildings and model capacity trends.	Continuous monitoring of venue numbers. Identify locations that have insufficient capacity.	New facilities being delivered as part of ongoing growth in new release areas to suit current standards.



Demand Management Plan

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 such as increasing utilisation of existing assets, insuring against risks and managing failures.

The current buildings assets are expected to be adequate for future growth in existing areas, however, as new areas are released for development, pressure on existing buildings assets and the services they deliver will increase. Introducing new and upgrading existing buildings will be required to facilitate this growth and rectify buildings that are in poor condition or are designed to older standards. The scope of the new building assets will change dramatically with additions from subdivision and developments.

Opportunities identified to date for demand management are shown in below. Further opportunities will be developed in future revisions of this AMP.

Council - Demand Management Plan	
Service Activity	Council - Demand Management Plan
Building Assets	Analyse the cost of providing the service and building utilisation rates
	Assess current capacity to fund at the current level of service
	Monitor community expectations and building user groups / committees' capacity to be involved in operation and maintenance activities of buildings
	Improve the link between the asset management plan and the long-term financial plan as asset management progresses to advanced asset management
	Balance priorities for building assets with what the community / user groups are prepared to pay
	Communicate service levels and financial capacity with the community

The Demand Management Planning process will need to be applied to all asset groups, types and components to ensure that Council understands the funding needs to deliver the works. This work should be undertaken as a matter of priority and certainly prior to consideration of any new building assets.



Appendices

Appendix A – Asset Management Practices

Camden Council is currently using the Conquest Asset Management System to maintain its core asset registers and condition data (roads, drainage, buildings and open space), which is used to generate asset accounting reporting and related reporting functions.

The intention is to record, further develop and consolidate the processes used for asset and services management, and then review the systems available which will complement those processes.

Council continues to review its asset management systems to deliver increased levels of services across the organisation.

The key information flows into the system will ultimately include:

- Council corporate and operational plans,
- Service requests from the community,
- Network assets information,
- The unit rates for categories of work/materials,
- Current levels of service and expenditures for maintenance and renewal,
- Projections of various factors affecting future demand for services and new assets acquired by Council,
- Future capital works programs,
- Financial asset values.

The key information flows from this system will be:

- The projected Works Program and trends,
- The resulting budget and long-term financial plan expenditure projections,
- Financial sustainability indicators.

These will impact the Long-term Financial Plan, Strategic Longer-term Plan, annual budget and branch business plans and budgets.



Standards, guidelines and policy documents referenced in this service management plan are:

- Community Strategic Plan
- Delivery Program and Operational Plan
- Asset Management Policy
- Asset Management Strategy
- Austroads technical specifications and guidelines
- Councils adopted engineering specifications
- IPWEA standard drawings
- Disability Discrimination Act
- Applicable Australian Standards associated with asset maintenance, renewal and upgrade works; and
- Various informal service planning and strategy documents



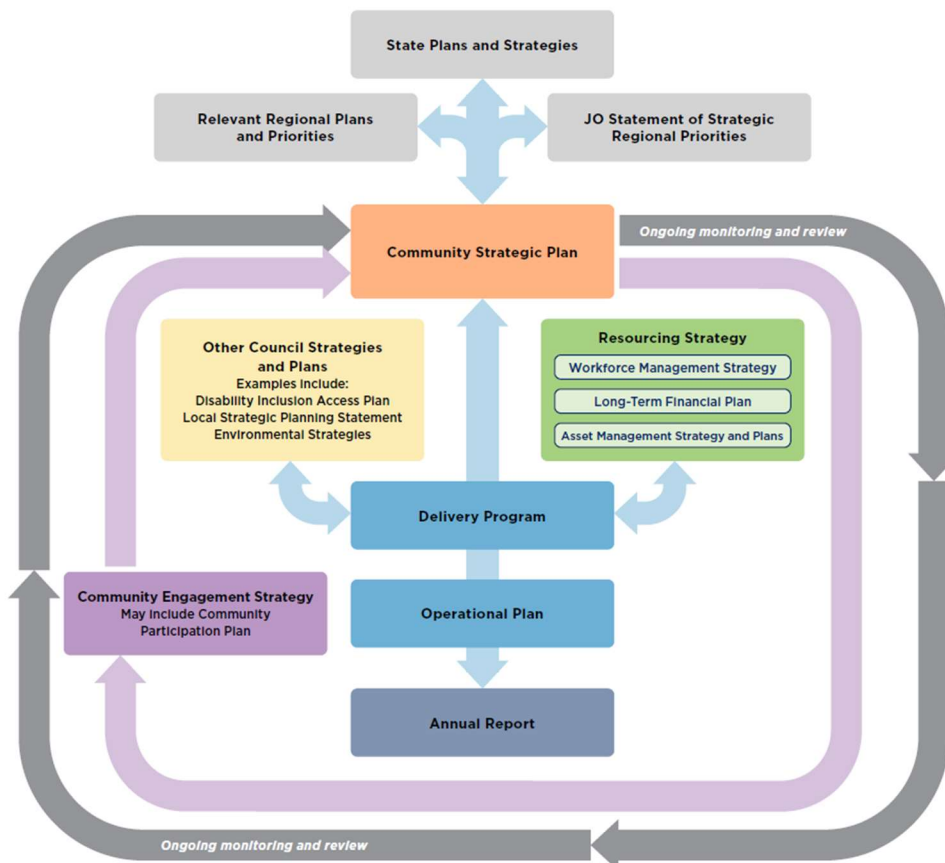
Appendix B - Legislative Requirements

Council is required to meet many legislative requirements including Australian and State legislation and State regulations.

The key requirements for Asset Management in particular are the Integrated Planning and Reporting Framework (IPR) in accordance with the State Governments' requirements under the Local Government Act,

This Asset Management Plan is one of the components of Councils' Resourcing Strategy, linking with the following plans and documents in accordance with the State Government's Integrated Planning and Reporting (IPR) Framework (diagram below).

- Community Strategic Plan
 - Resourcing Strategy
 - Long Term Financial Plan (LTFP)
 - Workforce Management Strategy
 - Asset Management Strategy
 - Asset Management Plan - Roads & Transport; Stormwater Drainage; Open Space; and Building



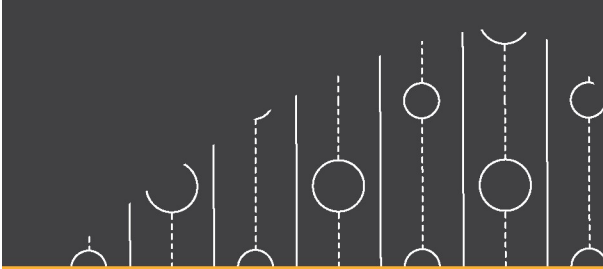


Other key relevant legislation is shown below.

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 AMPs for sustainable service delivery.
Environmental Planning & Assessment Act 1979	This Act sets out the requirements in respect to planning and development legislation.
Biodiversity Conservation Act 2016	<p>The objects of this Act are as follows:</p> <ol style="list-style-type: none">To conserve biological diversity and promote ecologically sustainable development;To prevent the extinction and promote the recovery of threatened species, populations and ecological communities;To protect the critical habitat of those threatened species, populations and ecological communitiesTo eliminate or manage certain processes that threaten the survival or evolutionary development of threatened species, populations and ecological communitiesTo ensure that the impact of any action affecting threatened species, populations and ecological communities is properly assessed; andTo encourage the conservation of threatened species, populations and ecological communities by the adoption of measures involving co-operative management.
Onslow Park Act 1924	<p>Lands to be held for public recreation</p> <ol style="list-style-type: none">The council shall, subject to the said lease, hold the lands as and for a park to be used for the purposes of public recreation; and shall have the care, control, and management thereof.The provisions of Part 12 of the Local Government Act 1919, or any Act amending or replacing the said provisions, shall be deemed to extend to the said lands.



<p>Australian Accounting Standard AASB13 and AASB116</p>	<p>Reporting on asset condition and consumption to Councillors, management and the community.</p>
<p>Work Health and Safety Act 2011</p>	<p>To ensure compliance with rules around workplace health and safety and minimise the potential for employee harm or injury.</p>
<p>Local Government (General) Amendment (Stormwater) Regulation under the Local Government Act 1993</p>	<p>The object of this Regulation is to amend the Local Government (General) Regulation 2005:</p> <ul style="list-style-type: none">a. To prescribe the maximum amount that may be charged by a council for the provision of stormwater management services;b. To provide that certain information regarding stormwater management services is to be included in a council's draft management plan; andc. To provide that a council's annual report is to include certain information relating to the provision of stormwater management services. <p>This regulation is made under the Local Government Act 1993, including 403 (1), 482 (2) (r) 496A and 748 (the general regulation-making power).</p>
<p>Protection of the Environment Administration Act 1991</p>	<p>The objects of this Act are as follows:</p> <ul style="list-style-type: none">a. To constitute the Environmental Protection Authority;b. To provide the integrated administration for environment protection;c. To require the Authority to perform particular tasks in relation to the quality of the environment, environmental audit and reports on the state of the environment.



<p>Water Management Act 2000</p>	<p>The objects of this Act are to provide for the sustainable and integrated management of the water sources of the State for the benefit of both present and future generations and, in particular:</p> <ul style="list-style-type: none">a. To apply the principles of ecologically sustainable development;b. To protect, enhance and restore water sources, their associated ecosystems, ecological processes and biological diversity and their water quality;c. To recognise and foster the significant social and economic benefits to the State that result from the sustainable and efficient use of water, including:<ul style="list-style-type: none">i. Benefits to the environment;ii. Benefits to urban communities, agriculture, fisheries, industry and recreation;iii. Benefits to culture and heritage;iv. Benefits to the Aboriginal people in relation to their spiritual, social, customary and economic use of land and water,d. To recognise the role of the community, as a partner with government, in resolving issues relating to the management of water sources;e. To provide for the orderly, efficient and equitable sharing of water from water sources;f. To integrate the management of water sources with the management of other aspects of the environment, including the land, its soil, its native vegetation and its native fauna;g. To encourage the sharing responsibility for the sustainable and efficient use of water between the Government and water users; andh. To encourage best practice in the management and use of water.
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Disability Discrimination Act 1992	<p>a. To eliminate, as far as possible, discrimination against persons to the ground of disability in the areas of:</p> <ul style="list-style-type: none">i. work, accommodation, education, access to premises, clubs, and sport;ii. the provision of good, facilities, services and land;iii. existing laws; andiv. the administration of Commonwealth laws and programs; and <p>b. To ensure, as far as practicable, that persons with disabilities have the same rights to equality before the law as the rest of the community; and to promote recognition and acceptance within the community of the principle that persons with disabilities have the same fundamental rights as the rest of the community.</p>
Heritage Act 1997	<p>The objects of this Act are as follows:</p> <ul style="list-style-type: none">a. to promote an understanding of the State's heritage;b. to encourage the conservation of the State's heritage;c. to provide for the identification and registration of items of State heritage significance;d. to provide for the interim protection of items of State heritage significance;e. to encourage the adaptive reuse of items of State heritage significance;f. to constitute the Heritage Council of New South Wales and confer on it functions relating to the State's heritage; andg. to assist owners with the conservation of items of State heritage significance.
Valuation of Land Act 1916	<p>This Act sets out the requirements in respect to Land Valuation.</p>
Building Code of Australia	<p>The goal of the BCA is to enable the achievement of nationally consistent, minimum necessary standards of relevant, health, safety, (including structural safety and safety from fire), amenity and sustainability objectives efficiently.</p>



Roads Act 1993	<p>The objects of this Act are:</p> <ol style="list-style-type: none">a. To set out the rights of members of the public to pass along public roads;b. To set out the rights of persons who own land adjoining a public road to have access to the public road;c. To establish the procedures for the opening and closing of a public road;d. To provide for the classification of roads;e. To provide for the declaration of the RTA and other public authorities as roads authorities for both classified and unclassified roads;f. To confer certain functions (in particular, the function of carrying out road work) on the RTA and on other roads authorities;g. To provide for the distribution of the functions conferred by this Act between the RTA and other roads authorities; andh. To regulate the carrying out of various activities on public roads.
Protection of the Environment Administration Act 1991	<p>The objects of this Act are as follows:</p> <ol style="list-style-type: none">a. To constitute the Environmental Protection Authority;b. To provide the integrated administration for environment protection;c. To require the Authority to perform particular tasks in relation to the quality of the environment, environmental audit and reports on the state of the environment.
Road Transport (Safety & Traffic Management) Act 1999	<p>The objects of this Act are as follows:</p> <ol style="list-style-type: none">a. To provide for a system of safety and traffic management that is consistent with the uniform national approach envisaged by the agreements scheduled to the National Road Transport Commission Act 1991 of the Commonwealth;b. To re-enact with some modification's certain other provisions of the Traffic Act 1909 (as in force immediately before its repeal by the Road Transport Legislation Amendment Act 1999) relating to safety and traffic management,c. To improve safety and efficiency of transport on roads and road related areas,d. To reduce the costs of the administration of road transport.



Dam Safety Act
2015

The objects of this Act are as follows:

- a. (a) to ensure that any risks that may arise in relation to dams (including any risks to public safety and to environmental and economic assets) are of a level that is acceptable to the community,
- b. to promote transparency in regulating dams safety,
- c. to encourage proper and efficient management in matters relating to dams safety,
- d. to encourage the application of risk management and the principles of cost benefit analysis in relation to dams safety.

Appendix C – Maintenance Response Levels of Service

Stormwater Maintenance Service Levels				
Activity	Priority	Description of Work	Intervention Levels	Response Times
Blocked Drains and Culverts	High Priority – Major culvert blockages	Undertake necessary works to remove blockage	Inspect within 2 working day and determine appropriate action to make safe	Make safe repair within 10 working days, from initial CRM or programmed inspection. Permanent repair within 90 working days.
	Medium/ Low – General network		Inspect within 3 working days and determine appropriate action to make safe	Make safe repair within 10 working days, from initial CRM or programmed inspection. Permanent repair within 120 working days.
Gross Pollutant Traps	High Priority	Undertake GPT cleaning works to make safe and clear blockages	Inspect within 2 working day and determine appropriate action to make safe	Action GPT cleaning as a high priority based on identified risk and contractor availability. Current general quarterly inspection program, and quarterly maintenance program
	Medium/ Low		Inspect within 3 working days and determine appropriate action to make safe	All maintenance outside of emergency works is subject to quarterly inspection and quarterly maintenance programs
Sign Maintenance – Detention Basins and Riparian Areas	Warning signs and regulatory signage	Rectify / replace damaged or missing information signs	Inspect within 1 working day and determine appropriate action to rectify	Urgent signage: Inspect within 1 working days and action within 40 days



Graffiti	High Priority – Offensive graffiti	Paint over or remove graffiti and return surface to existing condition	Inspect within 1 working day to determine appropriate action	Remove graffiti within 2 working days
	Medium/ Low-general graffiti		Inspect within 2 working days to determine appropriate action	Remove graffiti within 10 working days
Litter	Drainage swales, basins	Undertake litter collection	Inspect and complete within 5 working days	Implement litter collection on a 3-weekly program

Open Space - High Profile Areas Response Times

Location	Amenities Cleaning	Mowing	Litter Collection	Landscape Maintenance	Parks surround maintenance	BBQ clean
Curry Reserve Water Play Space and surrounds	3 per day (7 days) (peak times)	Weekly/ Fortnightly	Daily	Weekly	Weekly	Daily
Birriwa Youth Play Space	3 per day (7 days) (peak times)	Weekly/ Fortnightly	Daily	Weekly	Weekly	Daily
Harrington Park Lake Youth Play Space	3 per day (7 days) (peak times)	Weekly/ Fortnightly	Weekly	Fortnightly	Monthly	N/A
Riverside Park Play Space	3 per day (7 days) (peak times)	Three Weekly	Daily	Fortnightly	Monthly	Weekly



Sedgwick Youth Play Space	3 per day (7 days) (peak times)	Weekly/ Fortnightly	Weekly	Fortnightly	Monthly	N/A
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Open Space – General Maintenance Service Levels	
Activity	Current Maintenance Standard
Loose litter pick up	Aligned with mowing schedule (3-Weekly)
Inspection walkthrough	Informal
Playground mulch rake levelling	Reactive – CRM/inspection
Playground rubber blowing	Reactive, during mowing service
BBQ cleaning	Weekly
Furniture clean (wipe down)	Reactive – CRM/inspection
Furniture clean	Reactive – CRM/inspection
Bin surround cleaning	Reactive – CRM/inspection
Clean playground	Monthly
Paint / stain timber bridges	Reactive – CRM/inspection
Bin emptying	Weekly
Hose down covered picnic concrete areas	Reactive – CRM/inspection
High pressure cleaning paths/ concrete areas	Reactive – CRM/inspection
Garden Maintenance (weed/prune)	As per program – location dependant
Replacement planting	Reactive – CRM/inspection
Fertilise gardens	Reactive – CRM/inspection
Mulch top up	Reactive – CRM/inspection
Turf Mowing	3 weekly
Broadleaf spray - turf	Not programmed – subject to assessment
Fertilise turf	Not programmed – subject to assessment
Turf conditioning – liquid feed	Not programmed – subject to assessment
Turf aeration	Not programmed – subject to assessment
Topdress	Not programmed – subject to assessment
Turf Repair	Reactive – CRM/inspection



Open Space – General Maintenance Service Levels

Activity	Current Maintenance Standard
Landscape audit / assessment for replacement of plants	Reactive – CRM/inspection
Watering new plants	Reactive – CRM/inspection
Annual display	As required
Tree inspections and work	Reactive – CRM/inspection

Roads and Transport Maintenance Service Levels

Activity	Priority	Description of Work	Intervention Levels	Response Times
Footpaths	High Priority – high pedestrian activity areas, or trip height greater than 20mm.	Undertake necessary works to make safe – grinding of steps at panel edges, replacement of failed footpath panels	Inspect within 1 working day and determine appropriate action to make safe	Make safe repair within 10 working days, from initial CRM or programmed inspection. Permanent repair within 100 days.
	Medium/ Low – low pedestrian activity areas, trip height below 20mm.		Inspect within 2 working days and determine appropriate action to make safe	Make safe repair within 10 working days, from initial CRM or programmed inspection. Recurring issues to be programmed for permanent repaired within 120 working days. Other works will be prioritised and listed permanent replacement works as resources permit



Potholes	High Priority – high traffic volume roads, large pothole (greater than 200mm)	Undertake necessary works to make safe	Inspect within 1 working day and determine appropriate action to make safe	Repair within 3 working days from CRM or inspection.
	Medium/Low		Inspect within 1 working days and determine appropriate action to make safe	Repair within 3 working days from CRM or inspection.
Street Sweeping	High Priority	Street sweeping service on identified high priority locations including CBDs, and high priority carparks	Inspect within 1 working day and determine appropriate action to make safe	Programmed daily service conducted on identified high priority locations
	Medium/Low	Street Sweeping Maintenance programs to reduce leaf and litter build-up across the LGA	Inspect within 3 working days and determine appropriate action to address issue	Urgent reactive program based on CRMs being completed within 2 business working days. Non-urgent works completed as part of street sweeping program



Sign Maintenance	High Priority – high traffic volumes, regulatory signage	Rectify / replace damaged or missing information, traffic and regulatory signs	Inspect within 2 working days and determine appropriate action to rectify	Traffic and regulatory signage: action within 40 working days
	Medium/Low		Inspect within 2 working days and determine appropriate action to rectify	General signage inspected within 2 working days and actioned within 40 working days
Graffiti	High Priority – Offensive graffiti	Paint over or remove graffiti and return surface to existing condition	Inspect within 1 working day to determine appropriate action	Remove graffiti within 2 working days
	Medium/Low – general graffiti		Inspect within 2 working days to determine appropriate action	Remove graffiti within 10 working days
Roadside Litter	High Priority – CBDs, high priority carparks, roads and facilities	Undertake litter collection	Inspect within 1 working day to determine appropriate action	Implement litter collection on a daily program
	Medium/Low – all other areas		Inspect within 2 working days to determine appropriate action	Implement litter collection program



<p>Post Flood Events</p>	<p>High</p>	<p>Undertake inspections on critical structures following flood events</p>	<p>Inspection prior to reopening bridge. Identify criticality and appropriate priority and actions.</p>	<p>Dependent on issue identified. Debris and sand on roads to be removed within 2 working days, or road closed to traffic based on risk assessment. Blockages to be removed within 2 working days depending on scale of works required.</p>
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Buildings Maintenance Service Levels				
Activity	Priority	Description of Work	Intervention Levels	Response Time
Graffiti	High Priority – Offensive graffiti	Paint over or remove graffiti and return surface to existing condition	Inspect within 1 working day to determine appropriate action	Remove graffiti within 2 working days
	Medium/Low-general graffiti		Inspect within 2 working days to determine appropriate action	Remove graffiti within 10 working days
Customer Requests	General	As identified by customer	Inspect within 2 working day to determine appropriate action	In accordance with Corporate standards: Update to customer within 10 days. Rectification within 10 working days
Programmed Maintenance/renewal	High Priority Buildings	Inspections Cleaning Preventative maintenance	Implement individual Building Maintenance Plans	Dependent on issue identified.
	Medium/Low priority Buildings	Condition inspections as per program, ad-hoc inspections	Implement works as identified within budget	Semi proactive program of works limited by budget

Appendix D – Asset Useful Lives and Hierarchy

Council has reviewed its assumed useful lives for all assets in 2018 and through to 2021, based on Council's original assumptions from 2015, a consultant review in 2016, and benchmarking of a number of Sydney councils through engaging UWS to undertake a formal review.

Stormwater Useful Lives			
Category	Type	Component	Useful Life years
Pits, Pipes and Structures	Drainage Pipes	Concrete	150
	Minor Culvert	Concrete Box Culvert	100
		Concrete Pipe Culvert	150
	Headwall	Concrete	100
		Sandstone/rock	100
	Drainage Pits	Standard kerb inlet/junction pits	100
Spillways	Concrete	100	
Channels, Retaining Walls and Structures	Gabion / reno mattresses	Wire baskets	50
	Channel	Concrete	100
		Earth	Infinite
	Retaining Wall	Concrete	80
	GPT	CDS	100
		Pit Baskets	10
		Steel trash rack	50
		Concrete Sediment Forebasin	100
Net traps		20	
Sand Filters		60	
Dams, Lakes and Detention Basins	Dam Wall	Earth wall and earthworks	Infinite
	Flow control structures	Concrete	100



Open Space Useful Lives			
Category	Type	Component	Useful Life Years
Playground	Play and Exercise Equipment	Individual components	25
	Softfall	Synthetic grass / rubber	20
		Mulch	10
		Sand	10
Land Improvements	Sportsground Formation	Formation	Infinite
	Sportsground Surfacing	Turf surfacing	20
		Synthetic grass surfacing	20
		Concrete surfacing	50
		Asphalt surfacing	30
		BMX Track asphalt surfacing	30
	Miscellaneous	Cricket Wicket concrete base	50
		Irrigation system	30

Other Structures Useful Lives			
Category	Type	Component	Useful Life Years
Other Structures	BBQ		30
	Park Furniture	Timber bench & table	25
		Concrete bench & table	30
		Aluminium bench & table	30
		Wrought iron bench & table	30
	Litter Bins	Bin Enclosure	25
		Bin Stand	25
	Bus Shelters	Precast concrete	50
		Steel / glass	25
		Corrugated iron	30
	Retaining Wall	Koppers Log	50
		Concrete	100



Other Structures Useful Lives

Category	Type	Component	Useful Life Years
		Brick	100
		Sandstone	100
	Fencing	Timber	30
		Koppers Log	30
		Stainless Steel	40
		Brick	60
		Chain Mesh	30
		Barrier Rope	30
		Bollard (Galvanised, Timber or Steel)	50
		Guard Rail W-Beam	60
	Gates	Galvanised Steel Barrier Gate	60
		Timber Gates	30
		Chain Mesh Gates	30
	Shade Structure	Metal Shade Structure	50
		Cloth / PVC Canopy	15
	Pergola	Sandstone	50
		Concrete	50
		Timber	30
	Sporting Fixtures	Backing Net	20
		Skate Structure	50
Baseball Practice Enclosure		20	
Baseball Scorers Shade Structure		15	
Players Dugout		30	
Tennis Practice Rebound Wall (Blockwork)		50	
Goalposts (Soccer)		30	
Goalposts (Rugby League)		30	
Goalposts (Netball)		30	
Goalposts (Junior)	30		



Other Structures Useful Lives

Category	Type	Component	Useful Life Years
		Goalposts (Hockey)	30
		Goalposts (AFL)	30
		Basketball Tower	30
		Table Tennis Table	20
		Dog Agility Equipment	25
	Special Features	Drinking Fountain	30
		Water Bubbler and Bottle Filler	30
		Water Meter Cage	30
		Flag Poles	50
		Bike Stand & Racks	30
	Flood Lighting	Pole	40-60
		Lighting	30
	Signs	All signs	20

Roads and Transport Useful Lives

Category	Type	Component	Useful Life Years
Bridges	Pedestrian Bridge	Foot Bridge Concrete	100
		Foot Bridge Timber	60
		Foot Bridge Steel	100
		Pedestrian walkway/bridge - FRP decking	50
	Road Bridge	Bridge General Miscellaneous	100
		Bridge Abutment (Super Structure)	100
		Sub Structure	100
Carpark	Formation	Formation for Sealed and Unsealed Carpark	Infinite
	Other	Recycled Plastic Wheel Stops	50
	Pavement	Concrete Pavement	100



		Road Base (Fine crushed rock / Sandstone)	100
		Recycled Crushed Concrete / stabilised granular pavement	100
		Interlocking Pavers 80mm thickness	30
	Surface	Spray Seal	30
		Asphaltic concrete	50
		Gravel surfacing	10
Cycleways	Surface	Asphalt	30
		Concrete	80
Footpaths	Surface	Asphalt	30
		Interlocking pavers	50
		Concrete + paving combination	60
		Concrete	80
		Crushed Granite / gravel	20
		Timber Footpath edging	20
Kerb & Gutter	Concrete	Standard concrete	100
	Sandstone	Heritage sandstone kerb	100
Road Furniture/structures	Fencing and Guardrail	Pedestrian Control Fencing	30
		Steel Guard Rails	40
	Line Marking	Line Marking (100mm width) - Double	10
	Central Island	Kerb blister-Islands	100
		Median Island Concrete Infill	100
		Midblock Threshold	100
		Pedestrian Refuge	100
		Retaining Wall (Blockwork)	50
		Semi Mountable (Type C)- Asphalt	40
		Semi Mountable (Type C)- Concrete	100



		Semi Mountable (Type E and F)-Concrete Annulus - 200mm thickness	100
		Splitter Island	100
	LATM	Low-cost Drive over centre (Type A and B) - Concrete	100
		Concrete Slow Point	100
		Speed Hump 2.0 metre width (along the road)	40
		Speed Hump 500mm width	40
		Wombat Crossing - Asphalt 100mm	40
Roads	Formation		Infinite
	Pavement	Rigid (Concrete) Pavement	50
	Surface	AC	50
		Concrete 150mm thickness	50
		Interlocking Pavers 80mm thickness	30
		Spray Seal Surfacing	30
Sprayed Patterned Stencilled Asphalt		50	

Buildings Assets Useful Life

Asset Class	Asset Category	Sub-Category	Useful Life Years
Buildings	Heritage buildings	Various	150
	Brick/concrete structures	Various	75
	Steel/Colorbond structures	Various	45



Appendix E - Key Stakeholders

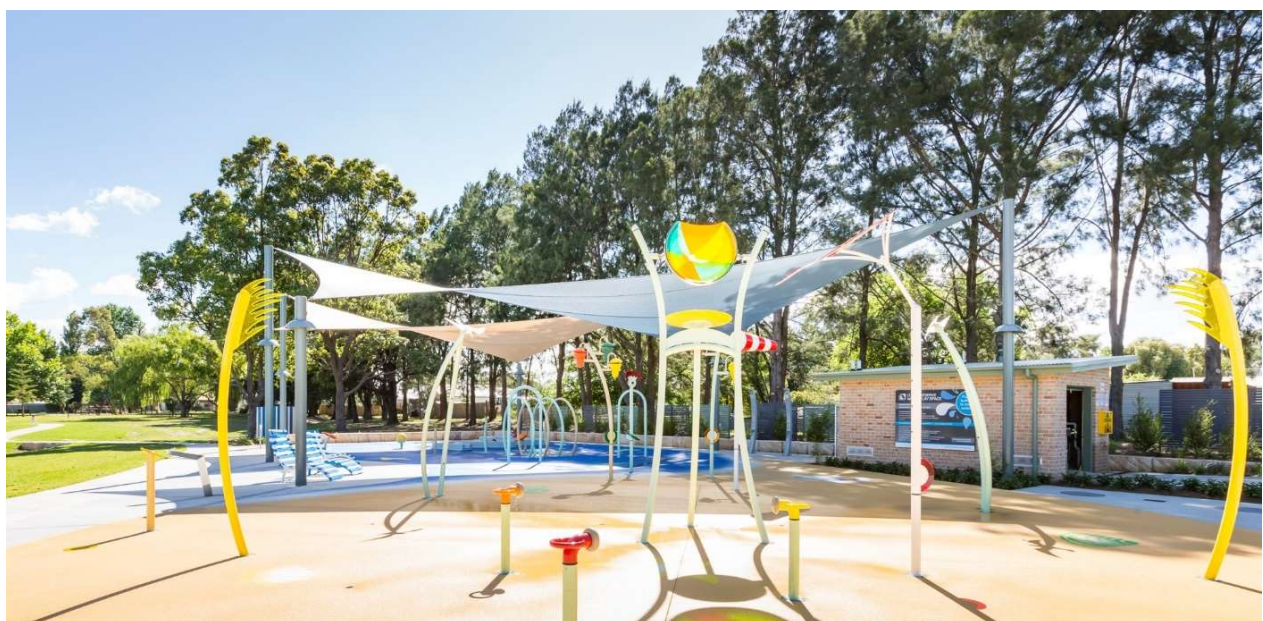
External Stakeholder	Internal Stakeholder
<ul style="list-style-type: none"> • Federal and State Governments • Local Residents and Businesses • Sports Clubs • Facility Hirers • Community Groups • Tourists/Visitors • Developers • Employees/Volunteers • Emergency Services • Contractors/Suppliers • Insurers • Sport & Recreation Departments • Department of Planning, Infrastructure and Environment • Natural Resource Departments • National Parks & Wildlife Service • Local Schools (Department of Education) • Utility Companies • Transport for NSW 	<p>Contribution Planning Responsible for planning for developer funded infrastructure, VPA and WIKA agreements.</p> <p>Assets and Design Services Responsible for managing all assets, setting service levels, engineering specifications, design and documentation of asset improvements, development of asset renewal works programs, maintain asset registers and asset financial reporting.</p> <p>Major Projects Responsible for the delivery of major infrastructure projects including buildings, open space and roads.</p> <p>Construction and Civil Maintenance Responsible for the provision of civil services, construction and maintenance of civil assets.</p> <p>Open Space and Sustainability Responsible for open space maintenance and sustainability coordination.</p> <p>Traffic, Depot and Building Services Responsible for buildings maintenance and renewal, depot services, traffic management</p> <p>Sport and Community Services Responsible for the provision of recreation and community planning and liaison.</p>



External Stakeholder	Internal Stakeholder
	<p data-bbox="794 456 1343 636">Finance and Property Services Responsible for provision of finance to manage acquisition, renewal and maintenance of assets, setting financial standards.</p> <p data-bbox="794 689 1279 833">Development Certification Responsible for certification of new developer delivered assets through subdivision activity.</p> <p data-bbox="794 887 954 922">Employees</p> <p data-bbox="794 972 960 1008">Councillors</p>

Appendix F – Abbreviations

AAAC	Average annual asset consumption
AMP	Asset management plan
ARI	Average recurrence interval
BOD	Biochemical (biological) oxygen demand
CRC	Current replacement cost
CWMS	Community wastewater management systems
DA	Depreciable amount
EF	Earthworks/formation
IRMP	Infrastructure risk management plan
LCC	Life Cycle cost
LCE	Life cycle expenditure
LGIS	Local Government Infrastructure Services
MMS	Maintenance management system
PCI	Pavement condition index
RV	Residual value
SS	Suspended solids
VPH	Vehicles per hour





Appendix G – Glossary

Annual Service Cost (ASC)

1) Reporting actual cost

The annual (accrual) cost of providing a service including operations, maintenance, depreciation, finance/opportunity and disposal costs less revenue.

2) For investment analysis and budgeting

An estimate of the cost that would be tendered, per annum, if tenders were called for the supply of a service to a performance specification for a fixed term. The Annual Service Cost includes operations, maintenance, depreciation, finance/ opportunity and disposal costs, less revenue.

Asset

A resource controlled by an entity as a result of past events and from which future economic benefits are expected to flow to the entity. Infrastructure assets are a sub-class of property, plant and equipment which are non-current assets with a life greater than 12 months and enable services to be provided.

Asset class

A group of assets having a similar nature or function in the operations of an entity, and which, for purposes of disclosure, is shown as a single item without supplementary disclosure.

Asset condition assessment

The process of continuous or periodic inspection, assessment, measurement and interpretation of the resultant data to indicate the condition of a specific asset so as to determine the need for some preventative or remedial action.

Asset management (AM)

The combination of management, financial, economic, engineering and other practices applied to physical assets with the objective of providing the required level of service in the most cost-effective manner.

Capital expenditure

Relatively large (material) expenditure, which has benefits, expected to last for more than 12 months. Capital expenditure includes renewal, expansion and upgrade. Where capital projects involve a combination of renewal, expansion and/or upgrade expenditures, the total project cost needs to be allocated accordingly.



Capital expenditure - expansion

Expenditure that extends the capacity of an existing asset to provide benefits, at the same standard as is currently enjoyed by existing beneficiaries, to a new group of users. It is discretionary expenditure, which increases future operations and maintenance costs, because it increases the Council's asset base, but may be associated with additional revenue from the new user group, e.g. extending a drainage or road network, the provision of an oval or park in a new suburb for new residents.

Capital expenditure - new

Expenditure which creates a new asset providing a new service/output that did not exist beforehand. As it increases service potential it may impact revenue and will increase future operations and maintenance expenditure.

Capital expenditure - renewal

Expenditure on an existing asset or on replacing an existing asset, which returns the service capability of the asset up to that which it had originally. It is periodically required expenditure, relatively large (material) in value compared with the value of the components or sub-components of the asset being renewed. As it reinstates existing service potential, it generally has no impact on revenue, but may reduce future operations and maintenance expenditure if completed at the optimum time, e.g. resurfacing a material part of a road network, replacing a material section of a drainage network with pipes of the same capacity, resurfacing an oval.

Capital expenditure - upgrade

Expenditure, which enhances an existing asset to provide a higher level of service or expenditure that will increase the life of the asset beyond that which it had originally. Upgrade expenditure is discretionary and often does not result in additional revenue unless direct user charges apply. It will increase operations and maintenance expenditure in the future because of the increase in the Council's asset base, e.g. widening the sealed area of an existing road, replacing drainage pipes with pipes of a greater capacity, enlarging a grandstand at a sporting facility.

Capital funding

Funding to pay for capital expenditure.

Capital grants

Monies received generally tied to the specific projects for which they are granted, which are often upgrade and/or expansion or new investment proposals.

Capital investment expenditure

See capital expenditure definition



Capitalisation threshold

The value of expenditure on non-current assets above which the expenditure is recognised as capital expenditure and below which the expenditure is charged as an expense in the year of acquisition.

Carrying amount

The amount at which an asset is recognised after deducting any accumulated depreciation / amortisation and accumulated impairment losses thereon.

Class of assets

See asset class definition

Component

Specific parts of an asset having independent physical or functional identity and having specific attributes such as different life expectancy, maintenance regimes, risk or criticality.

Cost of an asset

The amount of cash or cash equivalents paid, or the fair value of the consideration given to acquire an asset at the time of its acquisition or construction, including any costs necessary to place the asset into service. This includes one-off design and project management costs.

Where an asset is acquired at no cost, or for a nominal cost (as the case with developer and other contributed assets), the cost is its fair value as at the date of acquisition.

Current replacement cost (CRC)

The cost the entity would incur to acquire the asset on the reporting date. The cost is measured by reference to the lowest cost at which the gross future economic benefits could be obtained in the normal course of business or the minimum it would cost, to replace the existing asset with a technologically modern equivalent new asset (not a second hand one) with the same economic benefits (gross service potential) allowing for any differences in the quantity and quality of output and in operating costs.

Depreciable amount

The cost of an asset, or other amount substituted for its cost, less its residual value.

Depreciated replacement cost (DRC)

The current replacement cost (CRC) of an asset less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset.



Depreciation

The systematic allocation of the depreciable amount (service potential) of an asset over its useful life.

Annual Depreciation: A systematic charge against revenue made for the purpose of allocating the depreciable amount of a depreciable asset over its useful life. Also known as Depreciation Expense.

Accumulated Depreciation:- The aggregate, at a given point of time, of the depreciation charges made in respect of a particular depreciable asset or class of depreciable assets since acquisition.

Economic life

See useful life definition.

Expenditure

The spending of money on goods and services. Expenditure includes recurrent and capital.

Fair value

The amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties, in an arm's length transaction.

Funding gap

A funding gap exists whenever an entity has insufficient capacity to fund asset renewal and other expenditure necessary to be able to appropriately maintain the range and level of services its existing asset stock was originally designed and intended to deliver. The service capability of the existing asset stock should be determined assuming no additional operating revenue, productivity improvements, or net financial liabilities above levels currently planned or projected. A current funding gap means service levels have already or are currently falling. A projected funding gap if not addressed will result in a future diminution of existing service levels.

Heritage asset

An asset with historic, artistic, scientific, technological, geographical or environmental qualities that is held and maintained principally for its contribution to knowledge and culture and this purpose is central to the objectives of the entity holding it.

Impairment

The amount by which the carrying amount of an asset exceeds its recoverable amount.



Investment property

Property held to earn rentals or for capital appreciation or both, rather than for:

- a) use in the production or supply of goods or services or for administrative purposes;
- or
- b) sale in the ordinary course of business.

Key performance indicator

A qualitative or quantitative measure of a service or activity used to compare actual performance against a standard or other target. Performance indicators commonly relate to statutory limits, safety, responsiveness, cost, comfort, asset performance, reliability, efficiency, environmental protection and customer satisfaction.

Level of service

The defined service quality for a particular service/activity against which service performance may be measured. Service levels usually relate to quality, quantity, reliability, responsiveness, environmental impact, acceptability and cost.

Life Cycle Cost (LCC)

Total LCC - The total cost of an asset throughout its life including planning, design, construction, acquisition, operation, maintenance, rehabilitation, and disposal costs.

Average LCC - The average life cycle cost (LCC) is the average cost to provide the service over the longest asset life cycle. It comprises annual operations, maintenance, and asset consumption expense, represented by depreciation expense. The Life Cycle Cost does not indicate the funds required to provide the service in a particular year.

Life Cycle Expenditure

The Life Cycle Expenditure (LCE) is the actual or planned annual operations, maintenance and capital renewal expenditure incurred in providing the service in a particular year. Life Cycle Expenditure may be compared to average Life Cycle Cost to give an initial indicator of life cycle sustainability.



Maintenance

All actions necessary for retaining an asset as near as practicable to its original condition, including regular ongoing day-to-day work necessary to keep assets operating, eg road patching but excluding rehabilitation or renewal. It is operating expenditure required to ensure that the asset reaches its expected useful life.

- **Planned maintenance**

Repair work that is identified and managed through a maintenance management system (MMS). MMS activities include inspection, assessing the condition against failure/breakdown criteria/experience, prioritising scheduling, actioning the work and reporting what was done to develop a maintenance history and improve maintenance and service delivery performance.

- **Reactive maintenance**

Unplanned repair work that is carried out in response to service requests and management/supervisory directions.

- **Significant maintenance**

Maintenance work to repair components or replace sub-components that needs to be identified as a specific maintenance item in the maintenance budget.

- **Unplanned maintenance**

Corrective work required in the short-term to restore an asset to working condition so it can continue to deliver the required service or to maintain its level of security and integrity.

Maintenance and renewal gap

Difference between estimated budgets and projected required expenditures for maintenance and renewal of assets to achieve/maintain specified service levels, totalled over a defined time (e.g. 5, 10 and 15 years).

Maintenance and renewal sustainability index

Ratio of estimated budget to projected expenditure for maintenance and renewal of assets over a defined time (eg 5, 10 and 15 years).

Maintenance expenditure

Recurrent expenditure, which is periodically or regularly required as part of the anticipated schedule of works required to ensure that the asset achieves its useful life and provides the required level of service. It is expenditure, which was anticipated in determining the asset's useful life.



Materiality

The margin of error acceptable and the extent of disclosure required when preparing general purpose financial reports. Information is considered material if its omission, misstatement or non-disclosure has the potential to influence the economic decisions of the users of these reports.

Modern equivalent asset

Assets that replicate what is in existence with the most cost-effective asset performing the same level of service. It is the most cost efficient, currently available asset which will provide the same stream of services as the existing asset is capable of producing. It allows for technology changes and, improvements and efficiencies in production and installation techniques

Net present value (NPV)

The value to the Council of the cash flows associated with an asset, liability, activity or event calculated using a discount rate to reflect the time value of money. It is the net amount of discounted total cash inflows after deducting the value of the discounted total cash outflows arising from eg the continued use and subsequent disposal of the asset after deducting the value of the discounted total cash outflows.

Non-revenue generating investments

Investments for the provision of goods and services to sustain or improve services to the community that are not expected to generate any savings or revenue to Council, eg. parks and playgrounds, footpaths, roads and bridges, libraries, etc.

Operations expenditure

Recurrent expenditure, which is continuously required to provide a service. In common use the term typically includes, eg power, fuel, staff, plant equipment, on-costs and overheads but excludes maintenance and depreciation. Maintenance and depreciation is included in operating expenses.

Operating expense

The gross outflow of economic benefits, being cash and non-cash items, during the period arising in the course of ordinary activities of an entity when those outflows result in decreases in equity, other than decreases relating to distributions to equity participants.

Pavement management system

A software system that provides a systematic process for measuring and predicting the condition of road pavements and wearing surfaces over time and recommending corrective actions.

PMS Score

A measure of condition of a road surface segment determined from a Pavement Management System, typically called Pavement Condition Index (PCI).



Rate of annual asset consumption

A measure of average annual consumption of assets (AAAC) expressed as a percentage of the depreciable amount (AAAC/DA). Depreciation may be used for AAAC.

Rate of annual asset renewal

A measure of the rate at which assets are being renewed per annum expressed as a percentage of depreciable amount (capital renewal expenditure/DA).

Rate of annual asset upgrade

A measure of the rate at which assets are being upgraded and expanded per annum expressed as a percentage of depreciable amount (capital upgrade/expansion expenditure/DA).

Recoverable amount

The higher of an asset's fair value, less costs to sell and its value in use.

Recurrent expenditure

Relatively small (immaterial) expenditure or that which has benefits expected to last less than 12 months. Recurrent expenditure includes operations and maintenance expenditure.

Recurrent funding

Funding to pay for recurrent expenditure.

Rehabilitation

See capital renewal expenditure definition above.

Remaining useful life

The time remaining until an asset ceases to provide the required service level or economic usefulness. Age plus remaining useful life is useful life.

Renewal

See capital renewal expenditure definition above.

Residual value

The estimated amount that an entity would currently obtain from disposal of the asset, after deducting the estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.

Revenue generating investments

Investments for the provision of goods and services to sustain or improve services to the community that are expected to generate some savings or revenue to offset operating costs, eg public halls and theatres, childcare centres, sporting and recreation facilities, tourist information centres, etc.



Risk management

The application of a formal process to the range of possible values relating to key factors associated with a risk in order to determine the resultant ranges of outcomes and their probability of occurrence.

Section or segment

A self-contained part or piece of an infrastructure asset.

Service potential

The total future service capacity of an asset. It is normally determined by reference to the operating capacity and economic life of an asset. A measure of service potential is used in the not-for-profit sector/public sector to value assets, particularly those not producing a cash flow.

Service potential remaining

A measure of the future economic benefits remaining in assets. It may be expressed in dollar values (Fair Value) or as a percentage of total anticipated future economic benefits. It is also a measure of the percentage of the asset's potential to provide services that is still available for use in providing services (Depreciated Replacement Cost/Depreciable Amount).

Strategic Longer-Term Plan

A plan covering the term of office of councillors (4 years minimum) reflecting the needs of the community for the foreseeable future. It brings together the detailed requirements in Council's longer-term plans such as the AMP and the long-term financial plan. The plan is prepared in consultation with the community and details where Council is at that point in time, where it wants to go, how it is going to get there, mechanisms for monitoring the achievement of the outcomes and how the plan will be resourced.

Specific Maintenance

Replacement of higher value components/sub-components of assets that is undertaken on a regular cycle including pothole repairs, replacement of pump equipment, etc. This work generally falls below the capital/ maintenance threshold and needs to be identified in a specific maintenance budget allocation.

Sub-component

Smaller individual parts that make up a component part.



Useful life

The period over which an asset is expected to be available for use by an entity. Also known as Service Life or Functional Life.

Remaining Useful Life (RUL):- The time remaining until an asset ceases to provide the required service level or economic usefulness. Age plus remaining useful life is useful life. Also known as Remaining Life or Remaining Economic Life.

Economic Life:- The period over which an asset is expected to be economically useable by one or more users.

Valuation

The process of determining the worth of an asset or liability. Different valuation methods may be appropriate in different circumstances.

Written Down Value (WDV)

The amount at which an asset is recognised after deducting any accumulated depreciation and any accumulated impairment losses. Also known as Carrying Amount, Written Down Replacement Cost or Book Value.



Appendix H – Fair Value Requirements

Background

It is a requirement that Councils complete financial valuations of their non-current assets. This requirement is governed by Australian Accounting Standards, and a legislative and state government framework, which is summarised below. A primary outcome of this requirement is that Council's Financial Reporting will reflect the Fair Value of Council's portfolio of non-current assets.

Knowledge of current asset values is essential for the efficient and effective management of assets. Current asset valuation information can assist in making decisions regarding the allocation of resources to those assets.

Application of this Guideline will drive consistent processes to produce comparable valuations from year to year for both financial reporting and asset management.

All Asset Classes will typically be recognised at Fair Value. The Fair Value basis of recognition ensures that the consumption of non-current assets (i.e. depreciation expense) approximates the expected long term average costs to renew or replace those assets. This depreciation expense is accounted for via Council's Annual Financial Reporting.

Source Documents

Accounting Standard AASB 13 Fair Value Measurement, defines the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Accounting Standard AASB 116, Property, Plant & Equipment, prescribes the accounting treatment for property, plant and equipment and provides for assets initially recognised at cost to be subsequently measured at either Fair Value or Cost. Whichever valuation basis is selected, Council shall apply that approach to an entire Asset Class.

Accounting Standard AASB 136 Impairment of Assets, prescribes the procedures that an entity applies to ensure that its assets are carried at no more than their recoverable amount.

Accounting Standard AASB 140, Investment Properties, prescribes the valuation required on the basis of Fair Value for investment properties, which is undertaken annually as at 30 June each year.

Accounting Standard AASB 1049, Whole of Government and General Government Sector Financial Reporting (October 2007) limits the choice by requiring all non-current physical assets to be measured using the revaluation model. Note that for some Asset Classes, this direction outlines reasonable approximations that can be used as a proxy for fair value, where the entity can demonstrate that there is no evidence that a reliable market-based Fair Value exists for these assets or gives a significantly different value.

NSW Treasury TPP 14-01 'Accounting Policy: Valuation of Physical Non-Current Assets at Fair Value'

NSW Treasury TPP 18-17 'FY18-19 Timetable for Agency Asset Valuations'

Framework

This section describes the delivery process for Council Valuations.

In general, valuations will be delivered as indicated in Table 1. If a valuation is highly sensitive (for example, under review by an official enquiry, under legal dispute, subject to compulsory acquisition) the services of an external certified valuer would be sought.

Asset Class	Valuation By	Responsibility
Community Land	Valuer General's valuation on 3-year cycle	Finance
Operational Land	External certified valuer	Property Services
Land Under Roads	Englobo basis of valuation applies to the Valuer General's valuation for all land in the LGA, and applies a 90% discount rate to average land value – undertaken as an annual assessment	Finance
Crown Land	Valuer General's valuation on 3-year cycle	Finance
Buildings including pool structures	External certified valuer	Asset Management
Investment properties	External certified valuer	Property Services
Artwork	External certified valuer	Asset Management
Roads - road formation, pavement, kerb and gutter, shoulders, seals, pathways, car parks	Internal Asset Manager	Asset Management
Road and pedestrian bridges & large culverts	Internal Asset Manager	Asset Management
Drainage - Pits, pipes, flood mitigation structures, minor culverts, water quality elements	Internal Asset Manager, with external consultant for CCTV assessment for condition sampling of underground pipes – 3 to 4 km per year	Asset Management



Open Space and other Structures: Parks, playgrounds, courts, playing fields, other structures such as BBQs and shelters, land improvements (depreciable and non-depreciable)	Internal Asset Manager	Asset Management
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Table 1: Delivery of Council Valuations and Condition Assessments

Valuation Inputs

Construction Date

The construction date entered into the asset register will be the date at which Council accepted ownership of the assets.

- In-House Construction: Completion of Works at Practical Completion.
- Contracted Construction: Completion of Works at Practical Completion.
- Dedicated Assets - Subdivisions: At date of transfer of land ownership for roads
- Dedicated Assets – Voluntary Planning Agreements (VPA) and Works in Kind Agreements (WIKAs): Completion of Works at Practical Completion.

Assumed Age

For historical assets, where no definitive construction date exists, the construction date will be assumed to be 1 January of the assumed financial year of construction.


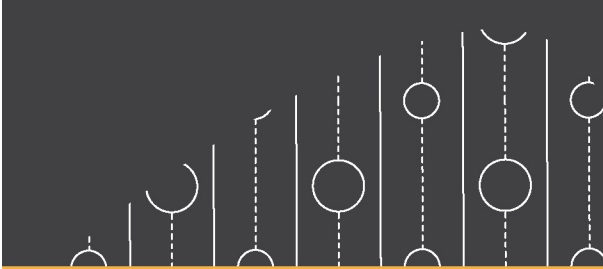
Current Replacement Cost

Modern Equivalent Asset

Reference to a modern equivalent asset is made so as to obtain a surrogate for the current cost of the asset held. It does not imply that the reference assets will be acquired as a replacement asset sometime in the future.

The modern equivalent asset may have a different capacity, quality, configuration or useful life from the existing assets to be valued. In such cases, the replacement cost of a modern equivalent asset is pro-rated to the economic benefits of the existing asset which should not exceed the anticipated needs as realistically determined by the entity, termed 'expected capacity in use'.

'Expected capacity in use' is the required level of economic benefits or output consistent with both the anticipated future growth in demand and the objective of minimising the whole of life cost of assets within an agency's business planning horizon. It assumes no improvements to the components of the economic benefits of the existing asset i.e. capacity, quality of service and useful life.



Finally, the carrying amount of a depreciable asset needs to reflect the remaining economic benefits of the asset. Therefore, adjusted replacement cost of the modern equivalent reference asset must be reduced to exclude the economic benefits already consumed or expired in the existing asset. This is called 'depreciated replacement cost'.

Unit Rates for Estimating Fair Value Replacement Cost

The replacement cost of any given asset is either the actual construction /procurement cost (for newly acquired assets) or the revaluation cost. The former is a matter of fact. The latter will be based on assumed unit rates at the time of the most recent revaluation.

The unit rates used to revalue assets (other than land, buildings and specialist asset classes such as artworks) are typically derived from several sources:

- Schedules of rates and quantities provided by tenderers for capital works during the past financial year;
- Actual costs (excluding overheads) for projects undertaken by Council's operational branch;
- Unit rates in Rawlinson's Australian Construction Handbook or equivalent;

Typically, unit rates from one of the above sources is used.

For complex assets such as roads, earthworks are treated as a component of the complex asset. It is not appropriate to exclude the cost of road earthworks (formation), even though these costs have already been incurred, and generally will not be re-incurred when the road pavement component is subsequently replaced.

It is not appropriate to use unit rates and costs incurred when rehabilitating, strengthening and/or partially replacing an existing pavement. Such rates are likely to be significantly lower than the unit rates that would apply to the cost of a new complete pavement, as they may exclude in-situ materials and initial excavation costs.

Useful Lives

The useful life of an asset or part of an asset is the period over which an asset is expected to be available for use by the local government.

The useful life of an identical asset may be different in the hands of individual local governments because of different maintenance regimes, different environmental conditions or different intensities of usage. A definitive useful life must be selected for *each individual asset* in each class to arrive at a percentage rate to be used to depreciate that asset. When setting the useful life used of an asset, it may not exceed that of the asset's physical or economic life.

Useful life may be measured either by its duration (the period over which an asset or component will be used), which is the most common method, or usage (the expected capacity or outputs it will produce).

Where an asset is periodically renewed (for example resealing a road) prior to complete degradation of the asset, the 'useful life' is the average time to renewal (e.g., reseal), not



the time to complete failure. Any remaining life beyond the renewal cycle is accounted for as residual value.

Accounting Standards require the useful life of an asset to be assessed at least annually, and, if expectations differ from previous useful life estimates, the change is to be accounted for as a change in the accounting estimate

Council has used the useful life range identified by the Institute of Public Works Australia, benchmarked against other similar councils, and observations of useful lives attained locally.

Council's adopted useful lives are documented separately in Appendix D.

Condition Assessments

It is generally more accurate to base asset remaining life through periodic asset condition surveys.

Asset condition is a key parameter in determining remaining useful life and can be used to predict how long it will be before an asset needs to be repaired, renewed or replaced. Asset condition is also an indicator of how well it can perform its function. Measuring, recording, and understanding asset condition is a key to successful asset management. Factors that affect an asset's condition include:

- age;
- environment;
- maintenance history;
- how well it is treated by the community (vandalism etc);
- usage.

Knowledge of the asset condition and performance can avoid unforeseen failure, assist in the development of maintenance programs and renewal or rehabilitation priorities and provide a comparison to the agreed levels of service.

Condition monitoring is the continuous or periodic inspection, assessment, measurement and interpretation of the resultant data, to indicate the condition of a specific asset so as to determine the need for some preventive or remedial action. The purpose of condition surveys of the assets is to evaluate the condition and performance of the asset. The respective Asset Management Plans specify for each asset category:

- Condition assessment survey frequency;
- The criteria to be evaluated and scored, and
- Basis of condition forecasting and deterioration assumptions.

Council uses a five point condition methodology (refer to Page 22).



Depreciation

Depreciation is a “non-cash” measure of the use of or consumption of assets in providing services each year. As such, it is part of the cost of providing those services, which is expensed, along with other annual charges such as maintenance, insurance, etc., through a change to the Statement of Financial Performance (operating statement). This enables Council to calculate the annual cost of providing the services to the community. Depreciation also affects the Statement of Financial Position.

Depreciation is defined as the allocation of the cost of an asset over the years of its useful life. The following aspects of AASB 116 must be adhered to:

- The depreciation method must “match pattern of consumption”
- Where the asset has a number of different components with varying patterns of consumption, each component is to be depreciated separately
- Depreciation is to be calculated on a systematic basis over its useful life
- A “Residual Value” needs to be determined and must not be depreciated
- As a minimum, the pattern of consumption, Useful Life and Residual Value need to be reassessed at year end and the depreciation method adjusted if there are any material changes.

Straight line depreciation is used for all Council assets because the consumption of their service potential (i.e., their physical deterioration) is driven primarily by time (for example drainage pits and pipes or buildings) and by obsolescence (for example reserves landscaping and playground equipment).

Frequency of Comprehensive Revaluation

AASB 116 does not stipulate how frequently revaluation of specific asset classes must occur. However, the standard stipulates that, if any item of property plant and equipment is revalued, then the entire class to which that asset belongs must be revalued.

The guiding principle for revaluation frequency is that the carrying amount at the end of the reporting period of an asset class does not differ materially from the fair value of that class of assets at that same date. This means that Councils must assess:

- whether the depreciable amount has moved materially, which is determined by movements in replacement cost and residual value of assets
- whether the accumulated depreciation has moved materially, which is determined by changes in total and remaining useful life of assets



Council's adopted revaluation cycle is as follows:

Revaluation Year	Asset Class	Comment
Annually	Land Under Roads	Ongoing annual revaluation
Annually	Investment Properties	Ongoing annual revaluation
June 2020	Roads and Stormwater	Interim revaluation in other years using indexation
June 2021	Open Space and Other Structures, Artworks, Crown Land, Community Land, Land Improvements (depreciable and non-depreciable)	Interim revaluation in other years using indexation for infrastructure assets (not artworks)
June 2022	Buildings, Operational Land,	Interim revaluation in other years using indexation for infrastructure assets (not land)
June 2023	Roads and Stormwater	Interim revaluation in other years using indexation for infrastructure assets
June 2024	Open Space and Other Structures, Artworks, Crown Land, Community Land, Land Improvements (depreciable and non-depreciable)	Interim revaluation in other years using indexation for infrastructure assets (not artworks)
June 2025	Buildings, Operational Land	Interim revaluation in other years using indexation for infrastructure assets (not land)

Exceptions to this frequency of revaluation will only be made when a material change is demonstrated in between scheduled revaluations.

Annual Review of Fair Value / Assessing Material Change

A materiality assessment will be based on a comparative assessment of fair value from the date of last revaluation as compared to the annual review. Materiality is assessed at the Asset Class level.

The inputs to this annual review include an assessment of unit rates, useful lives and depreciation method.

This annual review will be completed prior to the end of financial year, allowing sufficient time to conduct a condition assessment to inform a revaluation, if required.



For each material asset class, an appropriate sample size will be assessed. Selection of assets within the sample will be representative of the entire asset class.

If the annual review identifies a material change for an asset class, a revaluation will be conducted as follows:

- If the material change is primarily due to a change in unit rates or residual value, then an interim revaluation will be conducted via application of indexation.
- If the material change is primarily due to a change in useful lives, then a condition assessment will be conducted in the same year as the annual review and a full revaluation completed.

If the carrying amount of a class of assets increases as result of revaluation, the net revaluation increase shall be credited directly to the equity under the heading of revaluation reserve and debit the relevant asset class. If the carrying amount of a class of assets decreases as result of a revaluation, the net revaluation decrease shall be debited directly to the equity under the heading of 'Revaluation reserve to the extent of any credit balance existing in any Revaluation reserve in respect of the same class of asset- any decrease greater than the revaluation reserve balance for that asset class is recognised in the income statement and credit the same class of asset.

Revaluation increases and revaluation decreases relating to individual assets within a class of infrastructure, property, plant and equipment shall be offset against one another within that class but shall not be offset in respect of assets in different classes. Accumulated depreciation at the date of the revaluation shall be restated proportionately with the change in the gross carrying amount of the asset, so that net carrying amount of the asset after the revaluation equals its revalued amount.


In view of the strong growth in new assets associated with Camden being a growth council, and the value of infrastructure assets being at and increasing from \$2 billion in 2021, it is intended to commence an annual interim revaluation via the application of indexation to the standard unit rates, additional to the 3-year formal revaluation cycle.

Indexation

Indexation does not replace a formal comprehensive revaluation but is a cost effective means of determining whether a material change in value is likely to have occurred. Also, by indexing assets between formal comprehensive revaluations, sudden jumps in valuations or depreciation are avoided. Use of indexation for more than two or three years consecutively should be avoided as the link to 'fair value' can become distorted.

Accordingly, in between formal comprehensive revaluations, Council can apply appropriate price indices, for example the Australian Bureau of Statistics sector specific price indices. General indices of price movement such as the Consumer Price Index or GDP Deflator should be avoided.

For road construction, the Bureau of Infrastructure Transport and Regional Economics (BITRE) *Road Construction and Maintenance Price Index* (<http://www.bitre.gov.au/>) is a useful supplement to other valuation methods.



For electrical and mechanical plant, ABS Catalogue Number 6427.0 - Producer Price Indexes, (<http://www.abs.gov.au/ausstats/abs@.nsf/mf/6427.0> Periodic Revaluation) can be appropriate.

Frequency of Asset Condition Assessments

Condition assessments are essential to ensure that carrying values of assets are not materially different from their fair values. That is, condition assessment results are used as an input to determine useful lives and remaining useful lives which impact on fair values. The remaining useful life may also be affected by technological obsolescence, the maintenance regime or changes in usage.

Condition assessments may be via periodic assessment or rolling assessment.

Periodic Condition Assessments

A periodic condition assessment is a complete survey of an asset class, with a defined frequency in between condition assessments. This has been Council's previous approach with a 5 year revaluation cycle, and an intensive condition assessment undertaken in the year of the revaluation for that asset class.

Rolling Condition Assessments

A rolling condition assessment is a complete survey achieved over a number of years, such as 33% per year over 3 years.

This is the approach currently undertaken by Council, with a 3 year comprehensive revaluation cycle.

Impairment

An asset impairment occurs when the carrying amount of that asset exceeds its recoverable amount.

As defined in AASB 136 *Impairment of Assets* the carrying amount or depreciated replacement cost is the current replacement cost less accumulated depreciation. The recoverable amount is the higher of its fair value less costs to sell and its value in use. For local government councils value in use is the depreciated replacement cost of the asset where future economic benefits of the asset are not primarily dependent on the assets ability to generate cash inflows.

An impairment usually results in a reduction to the asset's recoverable amount and can arise from a number of causes, as follows;

- Decline in the market value of the asset
- Severe damage to the asset
- The asset has been rendered obsolete
- Changes of a technological or economic nature



When an impairment assessment is required

AASB 136 requires an assessment at each reporting date as to whether an asset has been impaired. In other words, local government councils are required to review their assets for likely impairment on an annual basis. There are occasions when an impairment assessment will be required as soon as is possible. For example, after a natural disaster involving a storm, flood or fire which has resulted in damage to infrastructure assets. Such damage may include collapsed culverts and bridges, roads washed away, and buildings severely burnt.

An assessment involves ascertaining whether an asset's recoverable amount is less than its carrying amount. If it is deemed that an impairment loss has occurred, the asset will be written down to its recoverable amount.

The impairment loss is recognised in the financial statements except where the asset is carried at a revalued amount. An impairment loss with respect to a revalued asset will be recognised against the revaluation reserve as long as the impairment loss does not exceed the amount in the revaluation reserve for that same class of asset.

Where subsequent repairs or reconstruction works have been carried out on a previously impaired asset AASB 136 requires an assessment to be undertaken to ascertain whether the previously recognised impairment loss needs to be reduced. The decrease or reversal will be recognised in the statement of comprehensive income except where the asset is carried at a revalued amount. With respect to a previously revalued asset the decrease or reversal will be recognised against the revaluation reserve.

If an impairment loss has been assessed, prior to recognising the impairment loss in the statement of comprehensive income or revaluation reserve, the next test to satisfy is the materiality of the loss. Materiality is determined when measuring the amount of the asset impairment write-down to the value of the asset class or to the value of equity. An amount less than 5% is considered immaterial whilst an amount equal to 10% is considered to be material. For assets ranging between 5% and 10%, a further detailed assessment is required to confirm if the loss is material.



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