



# Land Improvements Asset Management Plan 2025

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Adopted by Council  
15 December 2025 Council Meeting  
Minute 237/2025  
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## GLOSSARY

<b>Asset condition assessment</b>	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.
<b>Asset consumption ratio</b>	<p>The current value of Council's depreciable assets relative to their current replacement cost.</p> $\frac{\text{Current Value of asset (Buildings)}}{\text{Current replacement cost of assets}}$
<b>Asset sustainability ratio</b>	<p>The approximation of the extent to which the infrastructure assets managed by Council are being replaced as they reach the end of their useful lives.</p> $\frac{\text{The capital expenditure on the renewal of asset}}{\text{Depreciation expense}}$
<b>Asset renewal funding ratio</b>	The ratio of asset renewal and replacement funding accommodated over a 10 year period in a long term financial plan relative to the projected asset capital renewal and replacement expenditure identified over the same period in the relevant asset management plan.
<b>Current replacement cost</b>	The current cost of replacing an asset with a similar modern equivalent asset, i.e. the total cost of replacing an existing asset with an as new or similar asset expressed in current dollar values.
<b>Depreciable amount</b>	The cost of an asset, or other amount substituted for its cost, less its residual value (AASB 116)
<b>Depreciated replacement cost</b>	The current replacement cost 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.
<b>Depreciation</b>	The systematic allocation of the depreciable amount (service potential) of an asset over its useful life.
<b>Fair Value</b>	The amount for which an asset could be exchanged between knowledgeable, willing parties in an arm's length transaction. In the absence of market based prices, fair value is most often determined by the depreciated replacement cost of the asset.
<b>Life cycle cost</b>	The life cycle cost (LCC) is average cost to provide the service over the longest asset life cycle. It comprises annual maintenance and asset consumption expense, represented by depreciation expense. The LCC does not indicate the funds required to provide the service in a particular year.
<b>Life cycle expenditure</b>	The life cycle expenditure (LCE) is the actual or planned annual maintenance and capital renewal expenditure incurred in providing

the service in a particular year. LCE may be compared to LCC to give an initial indicator of life cycle sustainability.

**Planned maintenance**

Repair work that is identified and managed through a maintenance management system (MMS). MMS activities include inspections, 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.

**Renewal gap**

The difference between the required spend as determined by the asset register/assessed residual lives and the forecast spend as determined by Council.

**Useful life**

Either:

- (a) the period over which an asset is expected to be available for use by an entity; or
- (b) the number of production or similar units expected to be obtained from the asset by the entity. (AASB 116).

It is estimated or expected time between placing the asset into service and removing from service, or the estimated period of time over which the future economic benefits embodied in a depreciable asset, are expected to be consumed by the Council. It is the same as the economic life.

# 1. EXECUTIVE SUMMARY

The land improvements asset class includes a wide range of assets that council owns and operates to provide a broad range of services to the community.

Land improvements assets are installed or constructed at Council operated facilities such as parks and reserves, sporting and recreation precincts, cemeteries, swimming pools, caravan parks, waste transfers stations, council offices, council works depots and community halls. Examples of land improvement assets are playground equipment, outdoor furniture, netball courts, sporting fields, lighting, fencing, carparks, internal roads, retaining walls, walking trails and mountain bike trails.

Land improvement assets are recorded in Council's financial statements 'at cost'. This contrasts to other asset classes of roads, bridges, buildings and stormwater that are recorded at fair value which in practical terms means depreciated current replacement cost. The at cost (purchased cost) value of the land improvements asset class was \$22.3 million as of 30 June 2025 (6% of replacement cost of Council's total assets). The written down value (WDV) of these assets was \$18 million (7% of WDV of Council's total assets). Annual depreciation for the 2024/25 FY was \$478,411 (8.3% of Council's total depreciation).

The value of the land improvements asset class has grown substantially in recent years. This growth has necessitated the preparation of this Asset Management Plan (AMP) for the following reasons:

- 1) The Local Government (Content of Plans and Strategies) Order 2014 requires an AMP to be prepared for any asset class that is 5% or more of the total asset base of that council; and
- 2) Council recognises the importance of preparing an AMP to improve the long-term sustainable management of these assets.

## Plans for the Future

Council plans to operate and maintain land improvements assets to achieve the following strategic objectives:

1. Ensure that land improvement assets are maintained at a safe and functional standard as set out in this Asset Management Plan (AMP).
2. Ensure that land improvement assets renewal is affordable and sustainable for the rate payer and broader community.
3. Ensure that land improvement assets service the needs of the community.

## Cost

Council's *planned* capital renewal expenditure for land improvement assets is \$346,000 on average per year as set out in the current LTFP. This AMP has determined the *projected* capital renewal requirements to be \$451,200 on average per year over the 10 year period of this plan. This AMP has also identified the current LTFP allocations for new and upgrade expenditure are \$534,000 above what is projected in this AMP, over the 10 year planning period. On a combined basis (renewal and new/upgrade expenditure) *projected* capital expenditure identified in this AMP is \$514,000 over and above current 10 year LTFP capital allocations. During the next LTFP review allocations for both renewal and new/upgrade capital expenditure will be updated to more closely reflect the *projected* capital expenditure identified in this plan.

## **The Next Steps**

The actions resulting from this AMP are:

- Explore opportunities to improve the land improvements asset register and forward works planning.
- Review utilisation and lifecycle costs of council's facilities and explore opportunities for consolidation of services.
- Review condition inspection and record keeping practices and identify opportunities for improvement.

## 2. INTRODUCTION

### 2.1 Overview of Assets

The purpose of this AMP is to demonstrate responsive management of assets (and services provided from assets), compliance with regulatory requirements, and to communicate funding required to provide the required levels of service.

The land improvements asset class includes a wide range of assets that council owns and operates to provide a broad range of services to the community.

Land improvements assets are installed or constructed at Council operated facilities such as parks and reserves, sporting and recreation precincts, cemeteries, swimming pools, caravan parks, waste transfers stations, council offices, council works depots and community halls. Examples of land improvement assets are playground equipment, outdoor furniture, netball courts, sporting fields, lighting, fencing, carparks, internal roads, retaining walls, walking trails and bike trails.

A summary of the land improvements asset class by facility type is provided below:

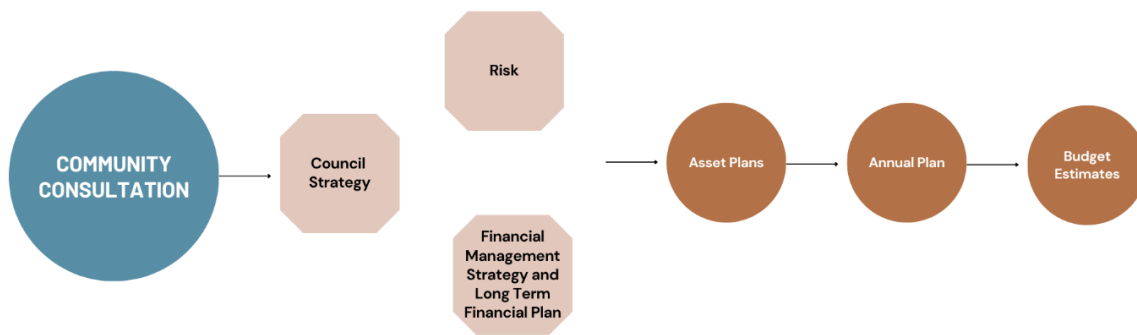
Table 2.1

**Land Improvements Asset Class as at 30 June 2025 - grouped by facility type**

	No. of sites	At Cost (\$)	WDV (\$)	2024/25 Depreciation (\$)
Blue Derby Mountain Bike Trails	1	7,251,694	7,186,535	19,734
Caravan parks/camping facilities	5	1,024,997	563,158	35,199
Cemeteries	10	427,379	199,406	24,497
Works Depots	3	30,291	13,602	1,285
Halls & Community Centres	12	198,944	35,362	4,505
Municipal Offices	1	5,395	1,516	379
Parks & Reserves	various	3,141,456	1,882,915	99,261
Pools (Scottsdale & Bransholm)	2	8,198,087	7,355,745	209,377
Sport & Recreation	various	1,869,786	648,838	72,040
Waste Management	3	181,679	86,367	12,135
<b>Total</b>		<b>22,329,707</b>	<b>17,973,444</b>	<b>478,411</b>

### 2.2 Planning

Goals and objectives in relation to the delivery of services are set out in the Council's Strategic Plan. The strategic framework represents a pragmatic approach with strategy, risk and the Financial Management Strategy (FMS) and the LTFP all informing each other in a non-linear way. This framework is shown in the diagram below:



This Land Improvements AMP is developed within the context of this strategic framework.

### 2.3 Goals and Objectives of Asset Management

Council's goal in managing land improvement assets is to meet the required level of service in the most cost-effective manner for present and future customers. Council's goals and objectives and how these are addressed in the land improvements AMP are:

Goals	Objective	How Goals and Objectives are addressed in AMP
Provide best practice management, systems and processes that maximise council's effectiveness in the delivery of services.	Manage finances and assets in a transparent way that allows council to maximise the potential of its resources and assures efficient and consistent delivery of services in a sustainable manner and in compliance with legislative requirements.	Allocate resources in annual budgets to meet asset acquisition, construction, and maintenance and the provision of community services through planning and sustainable budgetary commitments. Review and update the AMP every 3 to 4 years.
Encourage economic development and population growth whilst preserving the environment.	Develop and maintain community facilities in a way that attracts people to the municipality.	Implement sound asset management systems and processes.  Funding allocated in Long Term Financial Plan (LTFP).

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Ensure a measured and predicable allocation of resources to meet asset acquisition, construction and maintenance through proactive planning and sustainable budgetary commitments.	Investigate and plan development of community facilities as the need arises, considering the priorities identified by Councillors and the community.	Establish 10-year plans and realistic annual budgets that adequately meet the resource demands of future development.  Conduct facility audits and conduct community consultation to identify priorities for maintenance and capital expenditure.
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### 3. LEVELS OF SERVICE

#### 3.1 Current Levels of Service

Current levels of service and performance measures relating to land improvements assets at council owned and managed facilities include:

- Ensure that Council facilities are clean, inviting and safe for users, are free from major defects, faults and vandalism.
- Ensure that facilities are fit for purpose, meet user requirements, accessible to users of all abilities and do not pose an undue risk.
- Ensure all Council services comply with Federal, State and Local legislation.
- Council facilities are available, suitable and sufficient to service the needs of users.
- Council assets are sufficiently utilised by users and groups.
- Maintain essential safety measures in all Council facilities.
- Prompt response to faults reported via CRM (or other reporting methods).

Council continually reviews all aspects of operations to ensure service levels remain relevant. Changes to demand and community preferences can mean desired service levels change over time. Increases in service levels will result in increases to operations, maintenance and capital funding requirements. Decreases in service levels will tend to lower operations, maintenance and capital funding requirements.

#### 3.2 Desired Levels of Service

Indications of desired levels of service are obtained from community consultation/engagement. Council can receive feedback from the community via:

- Council Strategic Plan development – The community is invited to make submissions regarding Council's strategic plan.
- Annual budget estimates – Community budget submissions are invited and considered in annual budgeting processes.
- Councillor submissions – Councillors have an ongoing opportunity to raise community concerns and requests for improvements in service levels.
- Facility audits and precinct plans – When conducting facility audits or master planning Council invites feedback on current and desired levels of service.
- Customer Service Requests – the community can lodge service requests with Council at any time whenever they feel a council service or facility is not satisfactory.

## 4. FUTURE DEMAND

### 4.1 Demand Forecast

Table 4.1 Demand Factors, Projections and Impact on Services

Demand Factor	Present Position	Projection	Impact on Services
Population	7,001 (Estimated June 2023)	6,258 (June 2053) <sup>1</sup> without intervention (note that population growth is one of the key strategic imperatives in Council's Strategic Plan 2023-2032).	Declining numbers of rate payers will place pressure on budget and the ability to fund renewal of land improvements assets.
Ageing Population	Dorset Median Age 48.8 (Estimated June 2023 <sup>2</sup> ). 26.5 % of population above age of 65 <sup>3</sup> .	Dorset Median Age to rise to 55 years by 2053 <sup>4</sup> . 36.1 % of population above age 65 <sup>5</sup> .	The change is not foreseen to impact on services in the short/medium term.
Climate change	Experiencing more extreme weather pattern and events.	Continue to experience increased frequency and intensity of extreme weather events.	May require increased maintenance and repairs to facilities.
Upgrade in safety and accessibility standards/regulations	Most playgrounds have been upgraded to modern standards.	Some upgrades required over planning period.	Funding of upgrades required to ensure standards are met.
Trends	Traditional recreational services provided (e.g. recreation grounds for football and cricket).	Increase in demand for other types of recreational activities and facilities (e.g. skateboarding, mountain bike riding).	May increase costs of existing facilities, or create need for new multi-use facilities.
Tourism	Key tourist attractions include Blue Derby (80,000 visitors annually), Bridestowe Lavender Farm (pre-Covid 85,000 visitors annually) Bridport peak holiday periods, Barnbough Golf Courses	Ongoing growth in tourist and recreational visitor numbers. Spirt of Tasmania IV & V introduction Oct 2026	Maintain facilities to a high standard.

<sup>1</sup> Refer p.17, TasPOPP 2024 Final Report, Department of Treasury and Finance.

<sup>2</sup> Refer ABS Regional Population by age and sex

<sup>3</sup> Refer Dorset Summary Profile, 2024 Population Projections for Tasmania and LGAs, Department of Treasury and Finance

<sup>4</sup> Refer 2024 Population Projections for Tasmania and LGAs, Department of Treasury and Finance

<sup>5</sup> Refer Dorset Summary Profile, 2024 Population Projections for Tasmania and LGAs, Department of Treasury and Finance

#### 4.2 Demand Management Plan

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

Non-asset solutions focus on providing the required service without the need for Council to own the assets. Other demand management actions include reducing the level of the service (allowing some assets to deteriorate beyond current service levels), educating the community to accept appropriate asset failures or encouraging the community to use alternative facilities.

#### 4.3 New Assets from Growth

New land improvements assets are required in response to growth or changes in demand for services. Opportunities exist to apply for external grant funding to support the development of new or upgraded assets and services. Investing in new or upgraded assets commit Council to fund ongoing operations, maintenance and renewal costs for the period that the service provided from the assets is required.

Council has listed its priorities for new and upgraded facilities in its Priority Projects Plan (endorsed October 2025). Projects identified in the Priority Projects Plan that would have a direct impact on the land improvements asset class include the North East Tasmania Rail Trail. Council is currently seeking additional grant funding before commencing the project.

The new Bridport Pier project by MAST is another project that could create a need for upgraded or new Council land improvement assets such as carparks and pathways. Given the project is still to receive Council planning approval no provision has been made in this AMP for any new or upgraded assets associated with this project.

## 5. LIFECYCLE MANAGEMENT PLAN

### 5.1 Asset Capacity and Performance

Council undertakes the necessary expenditure to ensure the desired levels of service are met. All new capital works are completed in accordance with the latest safety standards. Known deficiencies in service level performance are used to inform capital and maintenance expenditure plans.

### 5.2 Asset Condition

Formal asset inspections and condition assessments include:

- Playground safety inspections are completed annually in accordance with Australian Standards.
- Tree inspections are carried out at the BSCP, Northeast park and Scottsdale Rec Ground to ensure safety to the community.
- Bridge and major culvert inspections are completed annually, and some recreational bridges (Derby suspension bridge) are included in this program. Minor recreational/bike trail bridges are not included in this formal inspection program.

Condition inspections and ratings of all other land improvement assets occurs on a non-routine basis. Notification of asset failures can be received from the public or from internal work teams. Service delivery managers over time build up a detailed knowledge and understanding of asset conditions which in turn are used to develop maintenance and capital renewal plans and budgets.

An action item arising from this AMP is to review systems and processes used for recording condition assessment information.

### 5.3 Financial Sustainability Ratios

Three common ratios used to measure short term and long-term financial sustainability of local councils are detailed below:

#### *Asset consumption ratio*

This ratio seeks to highlight the aged condition of the physical assets. This value shows the current value of Council's building assets relative to their "as new value" in current prices. As per Table 2.1 the Replacement Cost of land improvement assets is \$22,329,707 and WDV is \$17,973,444 which gives a consumption ratio of 80%. This is above the Tasmanian Audit Office (TAO) benchmark of 60%.

#### *Asset sustainability ratio*

This ratio represents the extent to which Council is maintaining operating capacity through the renewal of its existing assets. It is the ratio of *planned* capital expenditure relative to depreciation over the same period. Council's asset sustainability ratio for land improvements is 72 % (*Planned* average CAPEX renewal spend per AMP = \$346,000/Annual depreciation = \$478,000). The benchmark prescribed by the Tasmanian Audit Office is 100%.

#### *Asset renewal funding ratio*

This is a ratio of *planned* capital renewal expenditure accommodated over a 10 year period in the LTFP relative to the *projected* capital renewal expenditure identified in the asset management plan. Council's asset renewal funding ratio is 77% (*Planned* capital renewal funding outlays per current LTFP =

\$3,460,000/ *Projected* capital renewal spending per this AMP = \$4,512,002). The TAO benchmark is between 90% - 100%.

#### 5.4 Risk Management Plan

An assessment of risks associated with the current asset condition has identified critical risks to Council. The risk assessment process identifies credible risks, the likelihood of the risk event occurring, the consequences should the event occur, develops a risk rating, evaluates the risk and develops a risk treatment plan for non-acceptable risks.

Very High: Critical risks, requiring immediate corrective action.

High/Medium: Requiring prioritised corrective action.

Low: Requiring regular monitoring.

Risks identified in the infrastructure risk management plan are summarised below.

Asset at Risk	What can Happen	Risk Rating (VH, H)	Risk Treatment Plan
Playgrounds (Various locations)	Failure due to age or vandalism causing injury.	High	<ul style="list-style-type: none"> <li>• Prioritise action</li> <li>• Remove or renew</li> <li>• More frequent inspections</li> <li>• Increase security measures (CCTV)</li> </ul>
Tennis and Netball Courts	Courts can become slippery as a result of mould and grime build up.	High	Ensure regular cleaning of court surfaces to reduce risk of injury.
Football, cricket, hockey grounds	Ground surface could become uneven.	High	Ensure regular maintenance of ground surface to ensure even playing surface and minimise risk of injury
Waste Transfer Stations	Public falls, trips, hazards, vehicle incidents.	High	Installed guard rails, signs, maintain grounds, remove hazards, constant oversight by staff.
All facilities	Trip hazards or other physical hazards.	High	Regular inspections of facilities by staff, prompt response to any issues raised through CRM or internally maintenance management system (MMS).
Scottsdale Aquatic Centre, Branhholm Pool	Drowning, trips, falls.	High	Oversight by trained lifeguards where applicable, remove trip hazards, daily inspections of facilities, oversight, appropriate signage and warnings.

#### 5.5 Operations & Maintenance plan

Operations expenditure relates to costs associated with the provision of council owned and management facilities. These include internal labour, internal plant, contractors, materials, utilities and insurances.

Maintenance includes reactive, planned and cyclic maintenance work activities.

Reactive maintenance is unplanned repair work carried out in response to service requests and management/supervisory directions. Planned maintenance is repair work that is identified and

managed through a maintenance management system (MMS). MMS activities include inspections, 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.

Operations and maintenance expenditure across service areas relating to this AMP are shown in Table 5.5

Table 5.5 Operations and Maintenance Expenditure (including internal labour and plant hire charges, excluding depreciation)

<b>Council Service</b>	<b>Actual 2024/25</b>	<b>Actual 2023/24</b>	<b>Actual 2022/23</b>
<b>Expenditure</b>			
Caravan Parks	698,581	613,104	457,216
Cemeteries	73,930	99,196	63,727
Halls & Community Centres	149,598	141,452	119,878
Mountain Bike Trails	722,548	759,185	632,912
Other Sports Facilities	21,917	28,131	31,886
Parks & Reserves	451,691	364,130	341,173
Sport & Recreation Grounds	250,331	237,793	218,741
Swimming Pools	611,477	544,873	420,293
Waste Management	1,517,092	1,378,713	1,152,491
Works Depots	130,804	145,482	120,211
<b>Expenditure Total</b>	<b>4,627,971</b>	<b>4,312,058</b>	<b>3,558,527</b>

The O&M expenses included above include the following:

- Track maintenance and general operations for Blue Derby trails
- Vegetation management all facilities (lawn mowing, tree trimming, weed spraying)
- Depot yard maintenance
- Swimming pool maintenance
- Playground maintenance
- Sports pitch and court playing surface maintenance
- Fencing and signs repairs at all facilities
- Vandalism related repairs and cleaning
- Utilities
- General operational costs
- Storm recovery costs

It is noted that Council reviews O&M costs through the annual budgeting process. O&M costs are fully budgeted to meet planned service levels. An increase or decrease in service levels over time will result in a corresponding increase and decrease in O&M costs.

O&M activities are undertaken using both internal and external resources. Council reviews actual O&M expenditure against budget on a quarterly basis. Separate financial reports are also presented to Council on a regular basis for the Blue Derby MTB Trails, Scottsdale Aquatic Centre and BSCP.

## 5.6 Summary of future operation and maintenance expenditures

The current 2025-26 budget allocations for council services covered in this AMP are shown in the table below:

Table 5.6 Summary of Operations & Maintenance Budgeted Expenditure

<b>Council Service</b>	<b>2025/26 Budget</b>	<b>Plus internal labour estimate not direct budgeted</b>	<b>Total OPEX Budget 2025/26</b>
Caravan Parks	555,870	140,999	696,869
Cemeteries	21,020	53,996	75,016
Halls & Community Centres	135,860	60,853	196,713
Mountain Bike Trails	752,380	0	752,380
Other Sports Facilities	18,520	8,846	27,366
Parks & Reserves	200,920	180,062	380,982
Sport & Recreation Grounds	209,840	95,180	305,020
Swimming Pools	603,310	47,078	650,388
Waste Management	1,576,410	0	1,576,410
Works Depots	92,750	37,981	130,731
<b>Total Budget</b>	<b>4,166,880</b>	<b>624,994</b>	<b>4,791,874</b>

The town maintenance works crew internal labour is not budgeted at facility/service level, however the amounts included in the above table are estimated based on prior year actual labour allocation.

## 5.7 Renewal/Replacement Plan

Renewal expenditure is major work which does not increase the asset's design capacity but restores, rehabilitates, replaces or renews an existing asset to its original service potential. Work over and above restoring an asset to original service potential is upgrade/expansion or new works expenditure.

Assets requiring renewal are identified by the Works and Infrastructure department using a combination of site inspections and review of asset lives. For the purposes of this AMP Council has identified land improvements capital renewal expenditure over the next 10 years (refer Appendix A & B). The *projected* average capital renewal spend over this period is \$451,200 per annum. It is noted that the amounts and timing of this capital expenditure are best estimates at the time of completing this report.

The *projected* annual capital renewal spend of \$451,200 is \$105,200 greater than the current *planned* capital renewal expenditure recorded in the LTFP. Over a 10 year period this equates to a \$1,052,002 shortfall in funding. To address this shortfall Council can do one of the following:

- Increase LTFP capital allocations in the next review of the LTFP (April/May 2026) to ensure *projected* renewals are fully funded. This would prevent any renewal gap developing.
- Defer some capital renewal projects so that *projected* annual capital renewal expenditure matches current LTFP allocations. In this case projects deemed lower priority could be deferred.

The downside to this option is that a renewals backlog is created and the community may experience lower service levels associated with facility use.

- Review required community service levels and the ownership of council assets with the view of identifying some facilities for closure or disposal/transfer. Depending on the number and nature of facilities identified it could be expected that this process would lead to a reduction in *projected* capital renewal over the 10 year planning period. It is noted that a review of Council owned assets is currently in progress (Project 26 of the 2025/26 annual plan). It is intended that this review will identify facilities that Council may consider for closure or disposal/transfer.

The next review of the LTFP is scheduled for April/May 2026 and will coincide with 2026/27 budget estimates. The review of the LTFP is undertaken holistically with the end goal of achieving long term financial sustainability for Council. During the LTFP review land improvement capital renewal allocations will be updated to more closely align with the *projected* renewals identified in this AMP. It is also noted that the capital renewal projections of this AMP will be reviewed annually to ensure they are reflective of Council's current plans and objectives in relation to land improvements asset planning.

#### 5.7 Creation/Acquisition/Upgrade Plan

New works are those works that create a new asset that did not previously exist or works which upgrade or improve an existing asset beyond its existing capacity. They may result from growth, social or environmental needs. New or upgrade asset requests are identified from various sources such as councillor or community requests, proposals identified by strategic plans or partnerships with other organisations. The average annual spend on upgrade/new assets over the life of this plan is \$56,200 per year. This projected spend is \$53,800 below the current annual LTFP allocation. Over a 10 year period this equates to a \$534,000 surplus in funding. During the LTFP review process new/upgrade capital allocations will be updated to more closely align with the projections identified in this AMP.

#### 5.8 Disposal Plan

Disposal includes any activity associated with disposal of a decommissioned asset including demolition, development, potential sale, transfer and upgrade. It is prudent for Council to continually examine the services offered by the land improvement assets class and compare these against the costs of provision. As previously indicated, Council officers will undertake a review of Council owned assets as part of the 2025/26 annual plan. This review will consider the utilisation of facilities, lifecycle costs and desired community service levels.

#### 5.9 Leases and hire of facilities

Council leases or hires its facilities to school and community groups. User fees are charged in accordance with the fees and charges schedule approved during the annual budget estimates process.

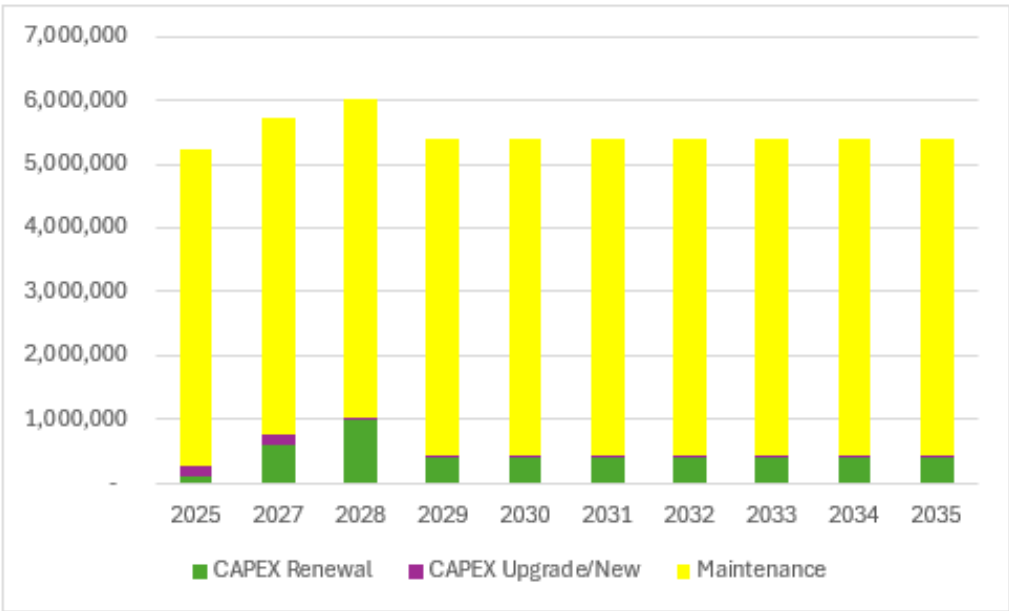


6. FINANCIAL SUMMARY

6.1 Financial Statements and Projections

The financial projections are shown in Figure 6.1 for planned operating and capital expenditure.

Figure 6.1: Planned Operational and Projected Capital Expenditure



6.2 Sustainability of service delivery

There are two key indicators for financial sustainability are long term life cycle costs and costs over the long-term financial planning period.

Life cycle costs are the average costs that are required to sustain the service levels over the average asset life and include maintenance and depreciation. The annual average life cycle cost for the services covered in this asset management plan is \$5,449,874 (\$4,971,874 O & M plus \$478,000 Depreciation).

Life cycle costs can be compared to life cycle expenditure to give an indicator of sustainability in service provision. Life cycle expenditure includes maintenance plus *planned* capital renewal expenditure. Life cycle expenditure will vary depending on the timing of asset renewals. The average annual planned life cycle expenditure covered in this asset management plan is \$5,317,874 (\$4,971,874 O & M plus \$346,000 average *planned* annual capital renewals).

There is a negative difference (gap) of \$132,000 per annum in the life cycle costs vs life cycle expenditure. This difference is explained by comparing depreciation of \$478,000 to *planned* average capital expenditure of \$346,000. To close this gap the LTFP will be reviewed and capital renewal allocations be updated to more closely align with the *projected* capital renewal requirements identified in this AMP.

6.3 Funding Strategy

Planned expenditure is to be funded in the Council’s operating and capital budgets. The funding strategy is detailed in the Council’s long term financial plan (LTFP). At the next review of the LTFP, capital allocations will be updated so they more closely algin with the projected capital renewal and new/upgrade requirements identified in this AMP.

Grants will also be investigated when opportunities arise to fund new, upgrade or renewal capital works. Partnerships with community groups can also be a viable option when making capital improvements to buildings. Community partnerships have been used in the past to maximise improvements for a given capital spend.

## **7. ASSET MANAGEMENT PRACTICES**

### **7.1 Asset Management Systems**

General asset data (asset description, value, useful life) is recorded in Council's Financial Management Software (Authority). Land improvements are recorded at historical cost and depreciation is calculated based on estimates of useful life. Once capital projects are completed, they are capitalised by Finance officers and incorporated into the asset register in Authority. The Finance team are responsible for maintaining the asset register in Authority.

The Works and Infrastructure department record condition inspection information, serial numbers, manufacture and installation details in separate asset registers.

The Blue Derby Mountain Bike trail crew utilise a mobile inspection app to conduct regular condition inspection and manage maintenance workflows.

Forward works planning currently involves manual processes and is a joint effort between the Finance and Works and Infrastructure teams.

## 8. PLAN IMPROVEMENT AND MONITORING

### 8.1 Improvement Plan

The asset management improvement plan generated from this asset management plan is shown below:

Task No	Task	Responsibility	Resources Required	Timeline
1.	Explore opportunities to improve the Land Improvements Asset Register including forward works planning.	Town Maintenance Supervisor/Management Accountant	Budget	30 June 2027
2.	Review utilisation and lifecycle costs of council's facilities and explore opportunities for consolidation of services.	Corporate Services	Budget	30 June 2027
3.	Review condition inspection and record keeping practices and identify opportunities for improvement.	Works & Infrastructure Department	Budget	30 June 2027

### 8.2 Monitoring and Review Procedures

This asset management plan will be reviewed during annual budget preparation and amended to recognise any changes in service levels and/or resources available to provide those services.

The Plan has a life of 4 years.

## Appendix A | Summary – Land Improvements Projected Capital Expenditure vs Planned/Current LTFP allocations

Costs not indexed, 2025 prices, net of any grant funding won

Year	Renewal	Upgrade/New	Total CAPEX
Year 1 (2025/26)	88,000	182,000	270,000
Year 2 (2026/27)	604,000	160,000	764,000
Year 3 (2027/28)	990,000	50,000	1,040,000
Year 4 (2028/29)	404,286	24,286	428,572
Year 5 (2029/30)	404,286	24,286	428,572
Year 6 (2030/31)	404,286	24,286	428,572
Year 7 (2031/32)	404,286	24,286	428,572
Year 8 (2032/33)	404,286	24,286	428,572
Year 9 (2033/34)	404,286	24,286	428,572
Year 10 (2034/35)	404,286	24,286	428,572
<b>Total projected CAPEX over 10 years</b>	<b>4,512,002</b>	<b>562,002</b>	<b>5,074,004</b>
<b>Projected average CAPEX per year</b>	<b>451,200</b>	<b>56,200</b>	<b>507,400</b>
<b>Planned average annual CAPEX (current LTFP)</b>	<b>346,000</b>	<b>110,000</b>	<b>456,000</b>
<b>Annual Projected Funding Gap</b>	<b>- 105,200</b>	<b>53,800</b>	<b>- 51,400</b>
<b>Cumulative funding gap over 10 years</b>	<b>- 1,052,002</b>	<b>537,998</b>	<b>- 514,004</b>

**Appendix B: Projected Capital Expenditure - detailed 10 year forward works program - Land Improvements**

Year	Facility	Asset	Total	Type	Comments
<b>Year 1</b>					
Year 1 (2025/26 FY)	Blue Derby	Network signage	9,000	Renewal	Per 2025/26 budget
Year 1 (2025/26 FY)	Bridport Foreshore	BBQs renewal	4,000	Renewal	Per 2025/26 budget
Year 1 (2025/26 FY)	SAC	Various plant renewal	45,000	Renewal	Per 2025/26 budget
Year 1 (2025/26 FY)	Derby Park	Ringarooma River erosion repairs	25,000	Renewal	Per 2025/26 budget
Year 1 (2025/26 FY)	Pine Plantations		5,000	Renewal	Per 2025/26 budget
Year 1 (2025/26 FY)	Blue Derby	Black stump car turning area	8,000	Upgrade/New	Per 2025/26 budget
Year 1 (2025/26 FY)	Blue Derby	Top Creek drop off area	4,000	Upgrade/New	Per 2025/26 budget
Year 1 (2025/26 FY)	Netball Court Upgrades	Scottsdale, Bridport, Derby	416,000	Upgrade/New	Per 2025/26 budget
Year 1 (2025/26 FY)	Blue Derby	Memorial lookout	16,000	Upgrade/New	Per 2025/26 budget
Year 1 (2025/26 FY)	Ellesmere Cemetery	New memorial wall	15,000	Upgrade/New	Per 2025/26 budget
Year 1 (2025/26 FY)	Scottsdale Railway Precinct	Open space	141,000	Upgrade/New	Per 2025/26 budget
Year 1 (2025/26 FY)	Scottsdale Sports Precinct Study		80,000	Upgrade/New	Per 2025/26 budget
Year 1 (2025/26 FY)	SAC Covered Pool Feasibility Study		40,000	Upgrade/New	Per 2025/26 budget
<b>Year 2</b>					
Year 2 (2026/27 FY)	North Scottsdale Hall	Power connection	15,000	Renewal	Replace power poles with underground power
Year 2 (2026/27 FY)	Branxholm Pool	Swimming pool	50,000	Renewal	Pool pipework
Year 2 (2026/27 FY)	Blue Derby	Various capital renewals	50,000	Renewal	Renewal various structures such as fences, paths, seating and other infrastructure
Year 2 (2026/27 FY)	Blue Derby	Planning and investigation access roads	50,000	Upgrade/New	Director of Infrastructure
Year 2 (2026/27 FY)	Bridport Foreshore	Carparks & footpaths RSL/boat ramp/backpackers	12,000	Renewal	Boat ramp road reseal 1000m2
Year 2 (2026/27 FY)	Bridport Foreshore	Tennis court behind pavillion	20,000	Renewal	Pavillion flexi pave
Year 2 (2026/27 FY)	Scottsdale Children's Reserve	Footpaths/carparks	10,000	Upgrade/New	Planning for carpark
Year 2 (2026/27 FY)	Tomahawk Reserve & BBQ Area	Play equipment/safety surfaces/outdoor furniture	60,000	Renewal	Replace playground equipment
Year 2 (2026/27 FY)	Scottsdale Indoor Action	Carpark	15,000	Renewal	Hot mix driveway to library
Year 2 (2026/27 FY)	Scottsdale Recreation Ground	Sports grounds (football, cricket, hockey)	20,000	Renewal	Surface upgrade
Year 2 (2026/27 FY)	Scottsdale Stadium	Carpark	85,000	Upgrade/New	Change seal to hotmix
Year 2 (2026/27 FY)	Bridport Hall	Carparks/driveways/fencing	110,000	Renewal	Hotmix carpark & line marking 2410m2
Year 2 (2026/27 FY)	Bridport Hall	Carparks/driveways/fencing	15,000	Renewal	Entrance pavers
Year 2 (2026/27 FY)	Bridport Play Centre - Joseph St	Carparks/driveways/fencing	12,000	Renewal	Replace fencing
Year 2 (2026/27 FY)	Scottsdale Works Depot	Carparks/internal driveways	50,000	Renewal	Carpark renewal
Year 2 (2026/27 FY)	Scottsdale Works Depot	Water connection upgrade	15,000	Upgrade/New	Move meter to depot entrance
Year 2 (2026/27 FY)	BSCP	Electrical & lighting	175,000	Renewal	Electrical upgrade (stage 2)
<b>Year 3</b>					
Year 3 (2027/28 FY)	Blue Derby	Various capital renewal/upgrades	50,000	Renewal	Renewal various structures such as fences, paths, seating and other infrastructure
Year 3 (2027/28 FY)	BSCP	Carparks & internal roads	15,000	Renewal	Reseal Rd entry 4 and turning circle - 1400m2
Year 3 (2027/28 FY)	BSCP	Electrical & lighting	175,000	Renewal	Electrical upgrade (stage 3)
Year 3 (2027/28 FY)	SAC	Pool heating plant	175,000	Renewal	Replacement of heating system
Year 3 (2027/28 FY)	Bridport Foreshore	Village green switchboard	25,000	Renewal	Switchboard renewal
Year 3 (2027/28 FY)	Bridport Foreshore	Carparks & footpaths RSL/boat ramp/backpackers	65,000	Renewal	Repairs and hotmix RSL 1200m2
Year 3 (2027/28 FY)	Bridport Foreshore	Tennis court - private club court	100,000	Renewal	Private court stabilisation - court repairs and new fence
Year 3 (2027/28 FY)	Bridport Foreshore	Public lighting	40,000	Renewal	Replace solar batteries

**Appendix B: Projected Capital Expenditure - detailed 10 year forward works program - Land Improvements**

Year	Facility	Asset	Total	Type	Comments
Year 3 (2027/28 FY)	Derby Park	Playing surfaces (netball court)	20,000	Renewal	Flexi pave
Year 3 (2027/28 FY)	Derby Park	Car parks & internal roads	30,000	Renewal	Reseal hotmix car park
Year 3 (2027/28 FY)	Scottsdale Spotswood Drive	Play equipment/safety surfaces/outdoor Furniture	60,000	Renewal	Replacement of play equipment
Year 3 (2027/28 FY)	Bridport Recreation Ground	Netball courts	20,000	Renewal	Flexi pave
Year 3 (2027/28 FY)	Bridport Cemetery	General	50,000	Upgrade/New	New plan and stormwater upgrade
Year 3 (2027/28 FY)	Ringarooma Cemetery	Road/fencing	15,000	Renewal	Prepare and Reseal
Year 3 (2027/28 FY)	Bridport Play Centre - Joseph St	Play equipment	50,000	Renewal	Replace playground equipment
Year 3 (2027/28 FY)	Gladstone Hall	Fencing/carparks/play equipment	50,000	Renewal	Replace playground equipment
Year 3 (2027/28 FY)	Jetsonville Hall	Play equipment/fencing/carparks	50,000	Renewal	Replace playground equipment
Year 3 (2027/28 FY)	Scottsdale Works Depot	Fencing	50,000	Renewal	Fencing and security
<b>Year 4 - 10</b>					
Years 4-10	Blue Derby	Various capital renewal/upgrades	350,000	Renewal	Renewal various structures such as fences, paths, seating and other infrastructure
Years 4-10	Branxholm Pool	Swimming pool	100,000	Renewal	Re-fiberglass pool
Years 4-10	Branxholm Pool	Swimming pool	45,000	Renewal	Filter upgrade \$20k and heating upgrade \$25k
Years 4-10	Branxholm Pool	Pool shading	15,000	Renewal	Replace
Years 4-10	Branxholm Pool	Pool cover	25,000	Renewal	New pool cover (not one there at the moment)
Years 4-10	Branxholm Pool	Water pump	10,000	Renewal	replace water pump system
Years 4-10	Branxholm Pool	Solar heating	50,000	Renewal	Solar heating system
Years 4-10	BSCP	Carparks & internal roads	10,000	Renewal	Reseal Goftons & Mattingleys entrance 455m2/350m2=805m2
Years 4-10	BSCP	Irrigation & water	15,000	Renewal	Water upgrade
Years 4-10	SAC	Various pool assets	455,000	Renewal	Anticipated renewal of piperwork, tiles, structures, pumps
Years 4-10	Bridport Foreshore	Play equipment & surfaces (Pavillion/Bentley/RSL)	60,000	Renewal	Play equipment renewal
Years 4-10	Bridport Foreshore	Outdoor gym equipment	50,000	Renewal	Replace gym equipment
Years 4-10	Bridport Foreshore	Gofton's Beach disability access	50,000	Upgrade/New	Upgrade
Years 4-10	Bridport Foreshore	General land Improvements	100,000	Upgrade/New	Erosion and beach access
Years 4-10	Derby Park	Car parks & internal roads	15,000	Renewal	Reseal road
Years 4-10	Derby Trailhead	Carparks	25,000	Renewal	Reseal
Years 4-10	Legerwood Memorial Park	Playground equipment	50,000	Renewal	Replace playground equipment
Years 4-10	Legerwood Memorial Park	Carparks, roads, paths	18,000	Renewal	Reseal roadways and parking
Years 4-10	Pioneer Park (Racecourse Rd)	Playground equipment/outdoor furniture	25,000	Renewal	Replace playground equipment
Years 4-10	Scottsdale 4 Alfred St Reserve	Open space/paved area/seating	60,000	Renewal	Repave and replace retaining wall
Years 4-10	Scottsdale Children's Reserve	Play equipment/safety surfaces/outdoor furniture	70,000	Renewal	Play equipment replacement 60K & outdoor furniture 10k
Years 4-10	Scottsdale Elizabeth Street Playgro	Play equipment/safety surfaces/outdoor furniture	65,000	Renewal	Replacement play equipment
Years 4-10	Scottsdale McLennan Street	Play equipment/safety surfaces/outdoor furniture	20,000	Renewal	Replacement play equipment
Years 4-10	Scottsdale Northeast Park	Play equipment/safety surfaces/outdoor furniture	12,000	Renewal	Replace outdoor furniture
Years 4-10	Scottsdale Northeast Park	Car parks/footpaths/bridges/boardwalks	80,000	Renewal	Bridge replacement boardwalk renewal
Years 4-10	Scottsdale Northeast Park	Car parks/footpaths/bridges/boardwalks	20,000	Upgrade/New	Stormwater upgrade
Years 4-10	Bridport Recreation Ground	Netball courts	30,000	Renewal	Flexipave
Years 4-10	Bridport Recreation Ground	Internal driveways/carparks	150,000	Renewal	Extend seal access road and netball car park

**Appendix B: Projected Capital Expenditure - detailed 10 year forward works program - Land Improvements**

Year	Facility	Asset	Total	Type	Comments
Years 4-10	Bridport Recreation Ground	Fencing	20,000	Renewal	Upgrade fencing
Years 4-10	Bridport Recreation Ground	Playgrounds/outdoor furniture	25,000	Renewal	Replace playground equipment
Years 4-10	Scottsdale Indoor Action	Carpark	10,000	Renewal	Reseal carpark
Years 4-10	Scottsdale Recreation Ground	Sports grounds (football, cricket, hockey)	270,000	Renewal	New irrigation system 250k & grass surface upgrade 20k
Years 4-10	Scottsdale Recreation Ground	Tennis/netball courts	100,000	Renewal	Flexipave surfaces
Years 4-10	Scottsdale Recreation Ground	Internal driveways/carparks	35,000	Renewal	Reseal entrance way & nugget sellars - 3834m2
Years 4-10	Scottsdale Recreation Ground	Public/sports lighting/electrical	100,000	Renewal	Switchboard renewal
Years 4-10	Scottsdale Recreation Ground	Fencing	40,000	Renewal	Fencing renewal
Years 4-10	Scottsdale Recreation Ground	Structures	100,000	Renewal	Horse stables/sheep pens/stock yards
Years 4-10	Scottsdale Stadium	Carpark	75,000	Renewal	Make carpark larger
Years 4-10	Ringarooma Recreation Ground	Playgrounds/outdoor furniture	50,000	Renewal	Replacement of playground equipment
Years 4-10	Winnaleah Recreation Ground	Fencing	10,000	Renewal	Replace boundary fence
Years 4-10	Bridport Play Centre - Joseph St Bridge	Carparks/driveways/fencing	20,000	Renewal	Hotmix carpark - 450m2
Years 4-10	Derby School House Museum	Internal Carparks/driveways	20,000	Renewal	Hotmix carpark - 450m2
Years 4-10	Scottsdale Men's Shed	Carparks/driveways/fencing	50,000	Renewal	Hotmix carpark
Years 4-10	Council Chambers	Carparks/internal driveways/fencing	10,000	Renewal	Hotmix driveway
Years 4-10	Winnaleah Main Street Park	Play Equipment/Safety surfaces/Outdoor Furniture	20,000	Renewal	Replace Playground equipment
Years 4-10	Bridport Foreshore	Tennis Court - Bentley St	70,000	Renewal	Re Hotmix - Bentley St