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Hinchinbrook Shire Council

Asset Management Plan- Buildings

June 2023

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Table of Contents

DOCUMENT CONTROL

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Version Control Protocol:

1. **Primary number changes to Versions (e.g. V1.00 to V2.00) apply when the document undergoes its regular review and/or when significant changes are made.**
2. Secondary number changes to Versions (e.g. V1.00 to V1.01) apply to minor amendments that do not materially impact the documents and are intended only to clarify or update issues.

Abbreviations

AMP	Asset Management Plan
ABS	Australian Bureau of Statistics
FWP	Forward Works Plan
LCC	Life Cycle Cost
LCE	Life Cycle Expenditure
LoS	Levels of Service
LTFP	Long Term Financial Plan
HSC	Hinchinbrook Shire Council
QAO	Queensland Audit Office
QTC	Queensland Treasury Corporation
PI	Performance Indicator
RUL	Remaining Useful Life
SL	Service Level

Executive Summary

This Asset Management Plan (AMP) for Hinchinbrook Shire Council's building assets, was developed using data from Council's Financial Asset Register and Council's budget. The assets within the Buildings Class vary greatly in the service they provide the community. The buildings class includes critical control buildings at treatment plants, Council's corporate buildings and depot, the Tyto facility as well as small community facilities at various locations throughout the region.

The purpose of this AMP is to assist Council in:

- Documenting its current management approach of Building assets;
- Understanding and managing significant risks;
- Developing a 10 year works program;
- Identifying opportunities to improve the management of Building assets; and
- Identifying opportunities to improve the financial sustainability of the Building asset class.

The building asset class is Council's second largest financial asset class with $64.2m of assets with the scale and diversity of the class making it one of the most difficult classes for Council to manage. As the class also contains assets from the Water & Sewerage services offered by Council the definition of what assets go in each class has created confusion both from an asset register perspective but also a budgeting and management perspective.

Within the asset class there are some extremely high value assets as well as some assets that are critical to the delivery of essential and life sustaining services. Current levels of maintenance and renewal funding are well below the industry benchmarks recommended by the Queensland Treasury Corporation (QTC) and with Council not in a position to fully fund depreciation or increase maintenance budgets a more wholistic strategy is required.

As Council's building assets age, the risk associated with this class increases and Council needs to place a significant focus on developing a financially sustainable and affordable strategy for the management of building assets and the services they support.

Understanding service and asset criticality will enable Council to plan for and prioritise renewal funding as well as managing less critical assets by transferring ownership or using a risk based management approach to see assets through to end of life. Council also needs to better understand the risks associated within the asset class incorporate risk management principles into its future strategy.

Progressive and value adding improvements in data collection and data maintenance as well as improving financial reporting structures will improve the ongoing management of the buildings asset class.

1 BACKGROUND

1.1 Purpose of the Plan

The purpose of this AMP is to assist Council in:

- Documenting its current management approach of Building assets;
- Understanding and managing significant risks;
- Developing a 10 year capital works program;
- Identifying opportunities to improve the management of Building assets; and
- Identifying opportunities to improve the Financial sustainability of the Building asset class.

This 'core' plan documents asset management planning information for the building assets for the Hinchinbrook Shire Council (HSC). This plan focuses on the identification of the high level challenges and opportunities within the Buildings asset class.

The data available to develop this Asset Management Plan was collated from several different sources. Council has in some cases attempted to align data however due to the complexity of Council's asset registers and GIS this data is often misaligned making combined analysis difficult. Council has also attempted to ensure data in its Technology One asset register aligns with GIS and revaluation data however as there is no reconciliation process or data review processes the data within Technology One has limited use.

At a class level the data Council has available is adequate to support the application of industry benchmarks to inform program level maintenance and renewal needs. These trends have been verified by operational staff and provide a sound basis upon which to develop this core level Asset Management Plan. Due to the scale and diversity of Council's building network a significant change in strategy is required to enable Council to sustainably manage building assets into the future.

1.2 Council's Vision, Aims, Outcomes and Strategies

This Asset Management Plan has been prepared in accordance with the Hinchinbrook Shire Council vision, mission and values as set out in the Corporate Plan 2020-2025.

Our mission is:

"To provide leadership in making locally responsive and informed decisions, delivering quality services and facilities to the Hinchinbrook Community."

Council's five key priorities are based on the following identified community priorities:

1. Built Environment
2. Prosperity
3. Lifestyle
4. Natural Environment
5. Organisational Sustainability

Our vison for Council Building assets is:

Manage and Maintain Community Assets: Plan to protect the integrity of key community assets and buildings.

Council intends to deliver on its commitments through a strategic approach to asset management, implementing forward works programs based on sound strategic asset principles and service demands.

Contributing to our Council vision:

"To strengthen our vibrant regional lifestyle and prosperous economy by growing the population of and opportunities for the Hinchinbrook Shire."

To achieve our mission and vision we will lead by values and be deliberate about making decisions based on these values:

Our Values are:

Integrity	We will lead our community with integrity and vision. We will embrace change, foster innovation, and be honest and transparent at all times.
People Focused	We value our community, our stakeholders and our employees. We will treat all persons with fairness and respect. Council will implement services from a customer perspective.
Excellence	We will always strive to do our best, to be industry leaders and to look for opportunities in pursuit of continuous improvement.
Sustainability	We will be practical, focused, and effective in our delivery of services and programs for the community.

The key elements to meeting these strategies are:

- Accepting the financial reality of the community and organisation;
- Ensuring adequate renewal, maintenance and operational funding is allocated to effectively operate critical assets and services provided within the building class;
- Taking a life cycle approach;
- Developing cost-effective management strategies for the long term;
- Providing a defined affordable level of service and monitoring performance;
- Review our services to ensure they meet our customer needs within the financial constraints of Council; and
- Identifying building assets essential to Council performing it's core roles and those buildings assets which are superfluous to Council needs and may be disposed of.

1.3 Key Stakeholders

Good asset management requires the alignment of resources with all people understanding the objectives and then playing their respective roles in the management of assets and the delivery of services to the community. Table 1 outlines the roles and responsibilities for asset management within HSC.

Table 1: Key Stakeholders and Roles

Role	Who	Responsibilities
Strategic Direction	Councillors	Represent needs of the community and service level expectations Set Council's risk appetite Accountable for organisations financial sustainability Key Goals and Strategic Objectives/Priorities Corporate Plan & Policies Providing resources to achieve AM objectives Act as stewards for all Council Assets
Operational Decision Making	Executive Management Team	Allocation of resources Provision of sound organisation structure Lead the organisations culture Managing risks in accordance with adopted appetite Manage Statutory Requirements Develop and Administer Policies Provide Service Strategy Asset management objectives
Strategic Alignment	Asset Management Steering Committee	Policy development and review Overview of implementation of Strategic Asset Management Plan and Improvement Plan Championing promotion of adequate resourcing for asset management Whole of Council asset performance monitoring Asset related risks are capture in Council Risk Management System Demonstrate whole of organisation support for sustainable asset management Wider accountability for achieving and reviewing sustainable asset management practices
Organisational Alignment	Asset Management Working Group	Encourage buy-in and responsibility; Coordinate strategic planning, information technology and asset management activities Promote uniform and fit for purpose asset management practices across the organisation Information sharing across IT hardware and software Pooling of corporate expertise Championing of asset management improvement initiatives
Tactical / Operational	Asset Custodians Maintenance Managers Service Managers	Service delivery Asset data capture Operational risk management Alignment of service levels to budgets Asset Management Plan Development Development of renewal and upgrade plans Asset specific condition monitoring Asset and resource optimisation Asset Maintenance and Operations Identification of asset disposal opportunities Identification of service efficiency opportunities

1.4 Legislative Requirements

The management of assets is often driven by complex legislative arrangements. Table 2 provides a list of Legislation that is relevant to the Buildings Asset Class.

Table 2: Legislation and Requirements

Legislation	Requirement
Local Government Act	Sets out role, purpose, responsibilities and powers of local governments including the preparation of a long term financial plan supported by asset management plans for sustainable service delivery.
Building Act 1975	To regulate building development approvals, building work, building classification and building certifiers, and provide for particular matters about sustainable buildings, and for other purposes.
Building Regulation 2021	To prescribe types of building works and regulate standards as related to building works in Queensland.
Work Health and Safety Act & Regulation 2011	Sets out roles and responsibilities to secure the health, safety and welfare of persons at work.
The Australian Accounting Standards	The Australian Accounting Standards consisting of AASB13, AASB 16, AASB116 define the financial accounting requirements related to assets.

2 ASSET DESCRIPTION

This Asset Management Plan (AMP) is for the Council owned building assets. Currently all building including those that are directly related to the provision of water, sewer and waste services are included in the building class.

2.1 Physical Parameters

The assets included in this AMP are shown in Table 3 with data obtained from 2019 inspections by APV Valuers & Asset Management.

Table 3: Extent of Assets (1 July 2022)

Asset Sub Category	Number
Buildings	207
Other Structures	133
Total	**340**

2.2 Asset Valuations

Asset valuations for the buildings class have been undertaken from a high level valuation approach with data then loaded into TechnologyOne. Table 4 is based on the Technology One asset register for buildings at 1 July 2022. As can be seen in the data there would be benefits to review the data structures as well as the types of assets currently included in the buildings asset class within TechnologyOne. Improving data structures as well as defining clear asset class boundaries would facilitate significantly improved reporting opportunities and future service level reviews.

Table 4: Asset Valuations by Asset Type at 1 July 2022

Asset Type	Replacement Cost	Written Down Value
Building and Facilities	$5,269,645	$3,366,220
Building and Facilities\Artwork	$16,008	$14,562
Building and Facilities\Buildings	$7,960,481	$4,658,968
Building and Facilities\Buildings Infrastructure	$90,308	$54,646
Building and Facilities\Buildings\Electrical Services	$5,688,998	$3,970,653
Building and Facilities\Buildings\Fire Services	$565,686	$238,726
Building and Facilities\Buildings\Fitout - Fitout & Fittings	$5,389,736	$3,312,867
Building and Facilities\Buildings\Fitout - Floor Coverings	$1,912,101	$573,061
Building and Facilities\Buildings\Hydraulic Services	$6,433,043	$4,526,247
Building and Facilities\Buildings\Mechanical Services	$3,769,884	$1,703,193
Building and Facilities\Buildings\Roof	$11,762,508	$7,810,845
Building and Facilities\Buildings\Security Services	$88,856	$44,064
Building and Facilities\Buildings\Substructure	$8,093,386	$6,478,686
Building and Facilities\Buildings\Superstructure	$16,225,961	$12,124,115
Building and Facilities\Buildings\Transport Services	$438,364	$391,041
Building and Facilities\Pool Structures	$71,458	$39,331
Electrical Infrastructure\Electrical	$61,348	$51,982
Electrical Infrastructure\Electrical\Electric Light and Power	$574,780	$253,117
Land and Property	$33,184	$25,220
Land and Property\Land Management	$1,264,400	$-

Asset Type	Replacement Cost	Written Down Value
Marine\Marine Structures	$5,192,185	$3,804,301
Marine\Other Structures	$1,773,609	$1,364,705
Open Space\Open Space Furniture	$287,272	$203,160
Open Space\Open Space Furniture\Seat	$60,196	$51,770
Open Space\Open Space Furniture\Signage	$92,556	$60,588
Open Space\Open Space Pathways	$30,075	$11,335
Open Space\Park Active Areas	$84,796	$17,943
Open Space\Park Infrastructure\Pathway	$40,716	$32,387
Open Space\Playgrounds	$384,693	$317,664
Transport Infrastructure	$94,683	$82,239
Transport Infrastructure\Street Furniture	$209,086	$187,655
Water Supply\Water Pump Stations	$14,159	$7,524
Water Supply\Water Treatment Facility	$361,824	$243,250
Grand Total	**$84,335,985**	**$56,022,065**

2.3 Asset Registers

Council's asset register is maintained in TechnologyOne with inconsistent attributing and linkages with the GIS. Improved understanding of data management, maintenance and reporting principles is required to help progressively improve the data quality in the asset register. Consolidating other operational registers in a way that aligns with the GIS and TechnologyOne would also assist in improved reporting capabilities and management of assets.

The componentisation approach undertaken during the 2019 asset revaluation has not been applied consistently within the asset register update processes nor during capitalisation. This is makes meaningful reporting difficult as manual data manipulation is required each time a report is produced. In addition much of the useful attributing collected at revaluation stage has not been loaded and maintained in either TechnologyOne or the GIS. Establishing a single point of truth that has appropriate attributing available for management purposes will enable Council to better manage its building assets into the future.

Future asset revaluations and data improvement projects should focus on developing a single point of truth in a "combined register". Operational staff should be involved in the project and focus should be on assets of high criticality and nearing end of life. Thought should be given to the management reporting that would enable better decision-making to occur and this should drive the data capture and maintenance approach. Data levels should also be aligned with the businesses ability to maintain the data and keep it in a reliable state.

2.4 Asset Age and Remaining Life

Asset lives for Buildings in Council's asset register vary from 1 to 185 years. Council's 2019 asset revaluation had useful life ranges from 1 to 210 years. Use of the Useful Life, Remaining Useful Life and Expiry Date fields within TechnologyOne requires review to improve consistency and reporting.

Table 5 provides the average age and average remaining useful life (RUL) for assets by Asset Type. Some of the useful lives contained within the valuation warrant review to ensure assets will last as long as estimated given the tropical climate and Council's relatively low maintenance budgets.

Table 5: Average Age and Remaining Useful Life by Asset Type Base on 2019 Revaluation Data.

Asset Type	Average Useful Life	Average Remaining Useful Life
Administration - 1 Story	63	40
Civic - Amenities	92	67
Civic - Art Gallery	72	64
Civic - Clubs/Community Groups	70	54
Civic - Emergency Services	80	59
Civic - Library	70	53
Civic - Theatre/Cinema	66	31
Civic - Town/Community Hall	82	56
Fences	32	21
Hardstand and Internal Roads	113	105
Industrial - Awnings/Canopy	96	52
Industrial - Pound/Kennels	98	75
Industrial - Technical/Laboratory	101	77
Industrial - Warehouse/Stores	93	68
Industrial - Waste Transfer Station	96	82
Industrial - Workshop	64	47
Lighting	29	18
Marine Improvements	115	92
Miscellaneous	37	29

Asset Type	Average Useful Life	Average Remaining Useful Life
Office - Single Storey	74	55
Park Assets	32	24
Pool Assets	49	35
Recreation - Canopy	105	99
Recreation - Changeroom	83	56
Recreation - Clubhouse	72	37
Recreation - Grandstand	84	57
Recreation - Hall/Sports Centre	79	60
Recreation - Kiosk	85	67
Recreation - Picnic Shelter/Rotunda	88	72
Recreation - Shade Sail/Shade Cloth	78	69
Residential - Detached House	71	49
Residential - Semi Detached/Duplex	78	60
Residential - Units 2 or 3 Storeys	78	67
Retail - Stand Alone Shop	64	34
Retain Walls	68	46
Shed - Fully Enclosed	87	68
Shed - Partly Walled	107	88
Special - Bus Shelter	78	69
Sporting Equipment	32	17
Waste	5	3

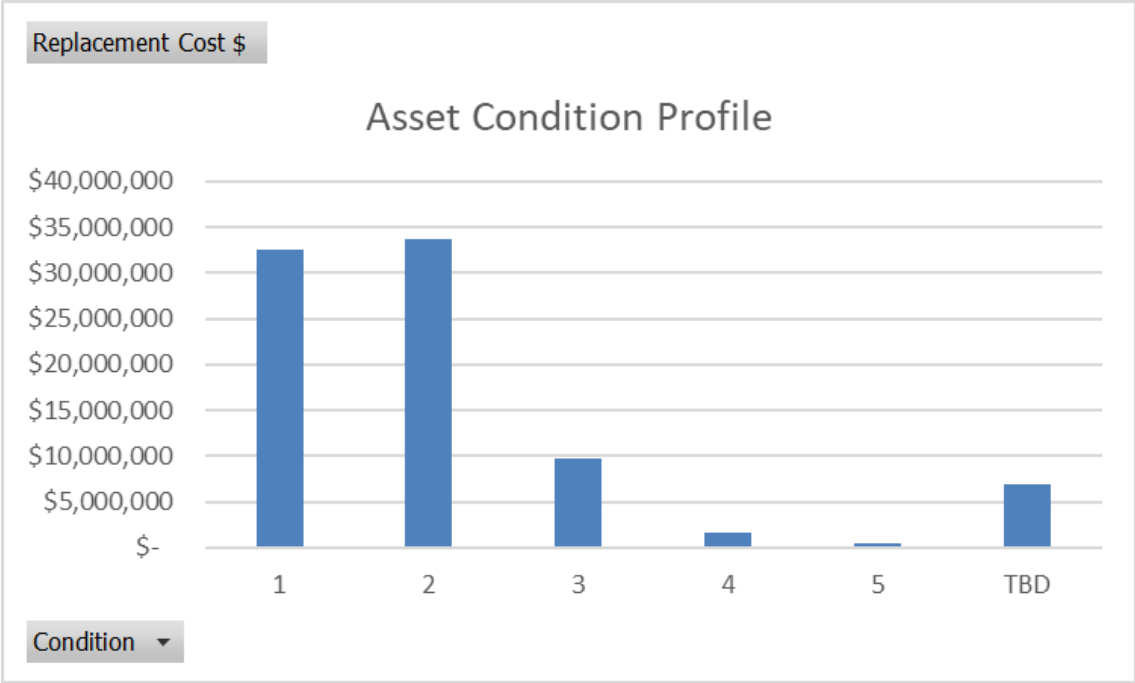
Based on the 2019 revaluation data there were $6.7M of building assets that will reach end of life within the 10 year planning period covered by this Asset Management Plan. Recent levels of funding for building renewals have been extremely limited and Council needs to develop a sustainable strategy for the long-term management of this class. Annual depreciation for the building class is $1.28M per annum with most of this going unfunded for many years, it is difficult to envisage the community being able to generate additional rates to fund the long term gap.

Improvement of remaining useful life data using Council's asset inspection resources should be undertaken as to allow non-critical assets approaching end of life to have alternative treatments other than renewals considered. This may enable to divest assets to community groups, State Government or dispose of assets that no longer contribute to the community in the way they once did.

2.5 Condition Profile

Figure 2.a shows the condition profile for building assets based on data from Councils' Financial asset register (where condition 1 = very good, 2 = good, 3 =fair, 4= poor, 5 = very poor). As can be seen when compared to financial data from the register there are some discrepancies with $6.8M of assets having no condition data in the system (TBD – to be determined). Based on remaining useful life data there is alignment of the amount of assets with a condition not recorded and the number of assets requiring renewal in the next 10 years. Council should review the asset register to ensure all assets have a condition score based on the best information available at the time.

Figure 2.a: Asset Condition Profile



3 LEVELS OF SERVICE

3.1 Background

Within the asset management industry its common practice to describe service levels in two terms, *Community Levels of Service* and *Technical Levels of Service*.

Community Levels of Service relate to the service outcomes that the community wants in terms of safety, quality, quantity, reliability, responsiveness, cost effectiveness and legislative compliance.

Community levels of service measures commonly used in asset management planning are:

- Quality How good is the service?
- Function Does it meet users' needs?
- Safety Is the service safe?

Technical Levels of Service support the community service levels and are operational or technical measures of performance. These technical measures relate to the allocation of resources to service activities that the Council undertakes to best achieve the desired community outcomes.

Technical service measures are linked to annual budgets covering:

- Operations – the regular activities to provide services such as opening hours, cleansing frequency, etc.;
- Maintenance – the activities necessary to retain an assets as near as practicable to its original condition (e.g. building and structure repairs);
- Renewal – the activities that return the service capability of an asset up to that which it had originally (e.g. building component replacement);
- Upgrade – the activities to provide a higher level of service (e.g. replacing a kitchen with a larger size) or a new service that did not exist previously (e.g. a new library);
- Quality or Condition of finishes;
- Function such as standard and range of facilities and amenities in the building; and
- Capacity and utilisation. How effectively is the building used. Council aims to provide an affordable and reliable treated building supply within the regulated guidelines. Building assets are to be maintained in a reasonable usable condition and defects found or reported that are outside of our service standards are repaired within defined maintenance response times.

To understand and define levels of service that are reliable and repeatable across the breadth of assets covered by this AMP is well beyond the resources of HSC. Building detailed levels of service that are achievable across the board without having the detailed data to do so usually results in documented services levels not being used and applied by the organisation as the resources, structures and processes to actually apply the levels of service simply don't exist.

Hinchinbrook Shire's current level of service is defined by its operating budget for the asset class. The facilities team prioritise resources within available budgets based on operational experience and historical knowledge of the buildings. Due to the variety of buildings, varying management agreements and competing priorities from both internal and external stakeholders this represents significant challenge for the team. Escalating materials and trade costs as well as trades and materials shortages further increases the challenge of managing this class.

Extracting reliable budget information from Technology One as it relates the buildings class is difficult given the current configuration and reporting capabilities of the system. This makes services levels extremely difficult to define and quantify as the data isn't available to report in a reliable and meaningful way.

Rather than try to capture improved data initial focus should be on the services being provided by the assets and how they support the strategic priorities of Council. The sustainability of asset class will depend more on making decisions based on high level understanding of the financial information than detailed analysis of levels of service.

3.2 Desired Levels of Service and Performance

The desired Levels of Service (LOS) should be used as a guide only and are provided to encourage improvement in the way Council provides services through its building assets.

Council has developed an internal maintenance and operations plan however lacks the capacity and capability to achieve the plan. Further greater consideration of risk and criticality needs to be applied to the priority of resources.

In general Council should expect to see a decline in service levels over time based on its current funding and strategies. This is largely a function of:

- Assets ageing and becoming more expensive to maintain;
- Increasing costs of trades and materials rising significantly greater than Council's budgets;
- New and upgraded assets needing to be operated and maintained out of a budget that remains the same;
- Increasing requirements for some facilities that require additional resources without additional budget being required (e.g. pools, aerodromes, etc.);
- Asset Operations & Maintenance funds being well below benchmark levels recommended by the QTC meaning assets are deteriorating more quickly as basic maintenance and cleaning is not occurring at the required rate;
- Tropical & coastal climate resulting in accelerated deterioration of roofs, paint, metalwork etc.; and
- Unsustainable community organisations asking Council to provide increased levels of support from a budget that remains the same.

Acceptance of these factors reinforces the need for Council to identify its key services and assets and prioritise resources to these assets in a way that at least maintains the current levels of service. Council may also desire to increase the levels of service in some areas which will

mean reduced service levels elsewhere. Significant leadership is required to achieve this outcome but the work is critical to prevent the premature failure of essential assets.

Proposed service standards and current performance as shown in Table 6. These service standards have been ranked in order of priority and funding and resources should be applied to the services in this order.

Table 6: Service Standards and Performance

Key Performance Measure	Level of Service	Performance Measure Process	Performance Target	Current Performance
COMMUNITY LEVELS OF SERVICE				
Community Health	Water & Sewerage services remain operational	Treatment Plants, Pump Stations, Bores and Reservoirs remain operational	100% of buildings in good condition or better	Known issues with building condition requiring works to meet target
Health and Safety	Facilities are safe and free from hazards	Number of injuries & service failures	Nil injuries due to hazards	No available data
Legislative Compliance	Legal and statutory compliance of facility management	Compliance with relevant legislation, regulations and codes. Insurance and audit on legal and statutory compliance.	100% satisfactory	No available data Electrical safety to be a priority
Quality – Essential Services (to be defined)	Fit for purpose	Condition of facilities and repairs programmed to optimise life and sustainability.	>80% satisfactory	No available data
Quality – Non-Essential Services (to be defined)	Community Facility	Facility maintenance as per lease or condition assessments and repairs programmed to optimise life and sustainability.	Performance as per lease agreement 100% in accordance with lease	No available data No available data

Key Performance Measure	Level of Service	Performance Measure Process	Performance Target	Current Performance
	Other non-essential facility - Manage to end of life	Maintenance and operations minimised to essential safety activities	Minimal expenditure	No available data
Function and Affordability	Rental charges of rented facilities are competitive and market relevant	Rents comparable to market	Lease rate +/- 10% of average industry rates Rental housing - Rented at industry standards (100%) Staff housing – Related to employment contract	No available data
TECHNICAL LEVELS OF SERVICE				
Safety	Remove hazards on essential assets or restrict access on non essential assets	Respond to identified hazards	Regular inspection and planned maintenance Asset closures due to safety concerns	No Available data
Quality	Provide Maintenance Provide Renewal Monitor condition of major building sub-category	Routine repairs and preventive maintenance undertaken Replacement of building components	Hazard identified, controlled or removed Implement a planned renewal and maintenance program that is proactive, rather than reactive	No available data
Function	Provide building to support essential services Fit for their use	Budget aligned to essential services	>80% of budget funding essential assets	No Available data

3.3 Sustainable Asset Base

Based on the financial position of Council reducing its building portfolio to an affordable size is considered critical to the ongoing sustainability of the organisation. Council needs to primarily focus its resources on its essential services being water, sewer, waste and transport if it desires to keep these essential services functional into the future. This will see the services that are less critical to health and access need to reduce to fund the increasing renewal demand that will come in these other asset classes.

The building class contains a number of assets that support the delivery of critical services beyond this a genuine list of priority buildings needs to be developed.

Taking an approach that works from Council's current operational budget and applies industry benchmarks to back calculate a sustainable asset base is a means that provides some perspective. From there Council is more informed to understand the long-term gap and then develop strategies to reduce the gap.

The QTC whole of life cost tool provides Council with benchmarking guidance of operational and maintenance costs based on the gross cost of an asset. The tool helps understand the whole of life costs that come with asset ownership depending on the asset type.

Based on the benchmarking information within the tool the operations and maintenance budget for $84M of buildings is between $1.27M and $2.95M excluding depreciation which based on Council's financial statements is $1.24M. This gives a total cost of the buildings owned by Council of $2.51M to $4.19M.

Council's current maintenance and operations expenditure on buildings is in the order of $1.1M per annum with depreciation generally unfunded. This represents between a $0.17M and $1.85M shortfall excluding depreciation and a $1.41M to $3.09M shortfall including depreciation. This shortfall is evidenced in the low levels of service and worsening condition of many of Council's buildings.

Fundamentally Council's building asset base is too large for the amount of funding it is has available. While improving efficiency in service delivery will go some way to assist strategic review of the asset base is required for Council to move towards a financially sustainable future.

Based on Council's current budget and the QTC benchmark rates a sustainable asset base would have a replacement cost in the order of $65m to $29.9m.

This means that Council should be considering a 23% to 65% reduction of its building assets. While there is significant variation in these numbers its evident that significant change is required. Council's ability to increase operational income by $1.41M to $3.09M to cover the shortfall in the buildings class would require extraordinary rate rises well in excess of what the community would be willing to pay. With income fixed or relatively constrained Council must review its asset base and identify a list of priority buildings that will be renewed and maintained into the future.

It is recommend that Water, Sewer & Waste operational buildings are given high priority as they support life sustaining services. Beyond this the requires buildings to house its staff and operate its critical services (depot and administration type facilities). Beyond this regionally significant buildings like Tyto need to be factored in.

Council needs to factor in other options to provide the services that it once did under different

economic circumstances. Such options could include:

- Having community groups own and operate their assets with more transparent support from Council is an option that could reduce reliance on ratepayers, reduce risk and increase reliance on state and federal governments as well as private investment.
- Consideration of leveraging off assets provided by the State Government in schools, national parks and other facilities would also provide services but at a recued cost to the ratepayer.
- Combined use facilities potentially incorporating corporate and community use (currently services by the Corporate Building and Kelly Theatre) possibly leveraging of existing assets at Tyto.
- A reduced asset base offering fewer shared and multi-use assets but of a higher standard. This would require some people to travel further to access services, however travel times would still likely be lower than in major cities.
- Reducing energy costs by reviewing tariffs, monitoring and reducing consumption and potentially installing solar on assets that will be maintained for greater than 20 years.

3.4 Risk Management

Risk in the buildings class can take a variety of forms given the breadth of the asset class. Further work is required within Council's Enterprise Risk Management Operational Risk Register to fully document current risk exposure and management approaches that relate to the buildings asset class.

Council's Risk Appetite Statement confirms Council's commitment to its community to responsibly manage its assets. Key commitments include:

- There is no acceptance for decisions/actions that adversely impact the ongoing viability/efficiency of strategically critical and/or essential infrastructure, assets or services;
- There is considerable acceptance for decisions/actions/initiatives that promote, secure or improve the ongoing viability/efficiency of strategically critical and/or essential infrastructure, assets or services;
- There is considerable acceptance for decisions/actions/initiatives that promote, secure or improve the ongoing viability/efficiency of strategically critical and/or essential infrastructure, assets or services;
- Financial viability over the short, medium and long term must be highly certain and supported by an established finance framework and long-term financial sustainability strategy that drives the region's strategic direction on behalf of the community through effective and responsible policy, planning and decision making; and
- There will be no acceptance of decisions that have a significant negative impact on Council's long term financial sustainability.

The abovementioned commitments require a significant increase in resources to achieve within the buildings class. While Council continues to prioritise its resources and apply risk

management principles in decision making the buildings asset class contains significant risk exposures beyond Council's documented appetite. Some of the key risks in the buildings asset class include:

- Depreciation significantly unfunded resulting in significant long term sustainability concerns for the asset class;
- WH&S obligations for areas controlled by Council;
- Lack of forward planning and strategic plan results in increased reactionary decisions which cost more and don't assist in financially sustainable outcomes;
- Unknown condition of electrical, plumbing and drainage on most facilities;
- Low utilisation of some facilities bringing little value to community with disproportionate ongoing costs;
- Sustainability of user groups and ability to fulfil agreement obligations shifting costs to ratepayers;
- Leases / Management agreements not in place or expired;
- No formal condition assessment process for buildings;
- Compliance with health requirements (Kitchens etc.);
- Community funding financial costs associated with servicing facilities that are lease holders obligations;
- Inherent variety in lease and management arrangements creates uncertainty;
- Use of facilities outside BCA requirements, fire and electrical safety;
- Uncontrolled growth funded by community grants that does not achieve corporate objectives to a level that offsets community cost; and
- Natural Disasters & limitation of insurance policy.

The Improvement Plan outlines opportunities for Council to improve its risk management practices to align with its risk appetite. However as the improvement plan is based on current resource levels significant risk exposure will remain.

4 FUTURE DEMANDS

The Hinchinbrook Shire population was 10,990 in 2016, declining to 10,920 in 2021 and estimated 10,184 in 2026. The current growth rate is flat and predicted to continue as such or decline further in future years. It is estimated the (medium) projected population will reach approximately 9,253 by year 2036. Table 7 provides forecast population projects based on Census data.

Table 7 Population Projection

Projected Population				Average Annual Change (Medium Series)	
	Low Series	Medium Series	High Series		
				Number	Per Cent
2016	10,990	10,990	10,990		
2021	10,920	10,920	10,920	-80	-0.7%
2026	10,002	10,184	10,378	-736	-7.2%
2031	9,411	9,732	10,077	-451	-4.44%
2036	8,776	9,253	9,768	-478	-4.92%
2041	8,175	8,780	9,768	-473	-5.12%

Demand is not viewed as influencing this class of assets over the next 20 years. With a forecast reduction in population Council should be reviewing its buildings portfolio and identifying assets that are surplus to the communities needs and disposing or resolving not to renew some assets. Council also needs to consider if the current trends of average household income not increasing in line with state and national averages continues and the community continues to age the building class will need ongoing review to deliver financially sustainable services to an aging community with decreasing disposable income.

5 WHOLE OF LIFECYCLE MANAGEMENT PLAN

5.1 Operations and Maintenance Expenditure (Opex)

5.1.1 Historical

Given the breadth of the buildings class and the current configuration of Council's financial systems accessing financial expenditure data for the buildings class represents a challenge. Based on available data which has been reviewed by Councill staff the figures in table 8 represent the best available data for historical maintenance costs.

Table 8: Historical Operations and Maintenance Costs (2019-2022)

Expenditure Type	$
Operations	$0.43M
Maintenance	$0.66M
Total OPEX (O & M)	**$1.09M**

5.1.2 Future

For the purposing of this AMP the historical average has been used with a 2% annual increase. The use of 2% is based on the affordability of the service to the community. Further it is considered that Council will need to reduce its asset base meaning the current operations and maintenance budgets will be spent on fewer assets improving the level of service (fewer assets better maintained).

5.2 Capital Expenditure (Capex)

5.2.1 Historical

Historically capital expenditure has been very low for renewals but significant for upgrade and new. To some extent low funding of renewals prior to the identification of a sustainable strategy of what building Council intends to maintain in the long term can be a positive as greater consideration can be applied before assets are renewed.

5.2.2 Forward Works Program

Council's current budget process has a year to year focus and no forward works program was available when the development of this AMP commenced. As outlined earlier Council's asset data has limitations in terms of use to develop a forward works program. As a result the forward renewals plan has been developed based on the asset data, input from staff and applying industry benchmarks that have been reviewed by staff to suit local conditions. In addition the forward works program also considers:

- A strategy to identify essential facilities will be developed and renewals will only be funded on essential assets. This reduces renewal demand significantly and is considered to be essential for long term financial sustainability;
- Maintenance levels will be maintained or increased and capability and capacity to deliver the works will be reviewed and align with works programs;
- A strategic plan will be developed to consider the future of Council's corporate office and Kelly Theatre;
- Strategic consideration will be developed to understand the long term future of the Ingham Showgrounds and other regional level facilities within Ingham;
- Council will pursue opportunities to divest or dispose of lower priority assets in non-essential service areas which will reduce operations, maintenance and renewal costs with savings reinvested into essential buildings;
- There will be no expansion of the buildings class. This doesn't exclude the creation of new combined use facilities but it does infer that the old facilities will be removed resulting in no net increase to the asset base. It is also assumed that any new facilities build by community groups will have agreements in place that ensures Council is not obliged to recognise, depreciation, operate or maintain the new or upgraded asset;
- Renewal Program allocations have been made to represent the estimated renewal demand across the asset class (with the abovementioned assumptions applied). Council should be developing lists of renewals within each of these programs 2-3 years in advance with prioritisation within the programs occurring annually. As condition inspection processes improve Council should also be reviewing the program allocations in future years. By working at least 2-3 years in advance Council should be able to develop funding strategies that can deal with any changes that emerge. This approach also increases the opportunities to attract grant funding as projects are identified in advance and can be shovel ready; and
- Community groups will be responsible for accessing external grants to renew

assets that they originally built themselves

5.2.3 Future Capital Funding

Planned renewals total $6.7M for the 10 year period based on the forward works program shown in Table 9 Projected renewals total $7.9M for the next 10-years to 2033 derived from valuations data for remaining useful lives. Thus, the average amount projected for renewals from valuations is approximately $0.79M per annum (in current dollars).

Figure 5.a shows projected and planned renewals alongside depreciation. The major spikes in the projected renewals come from the mechanical assets at the Ingham Administration Office in 2026 and floor coverings at TYTO requiring renewal in 2029. Planned renewals also contain the renewal of the mechanical assets and other refurbishment that will be required as a result of these works at the Ingham Administration Office. As outlined earlier Council should review its long term plans for both the Ingham Administration Office and Kelly Theater and develop a whole of life cost vs service approach prior to commencing these renewals.

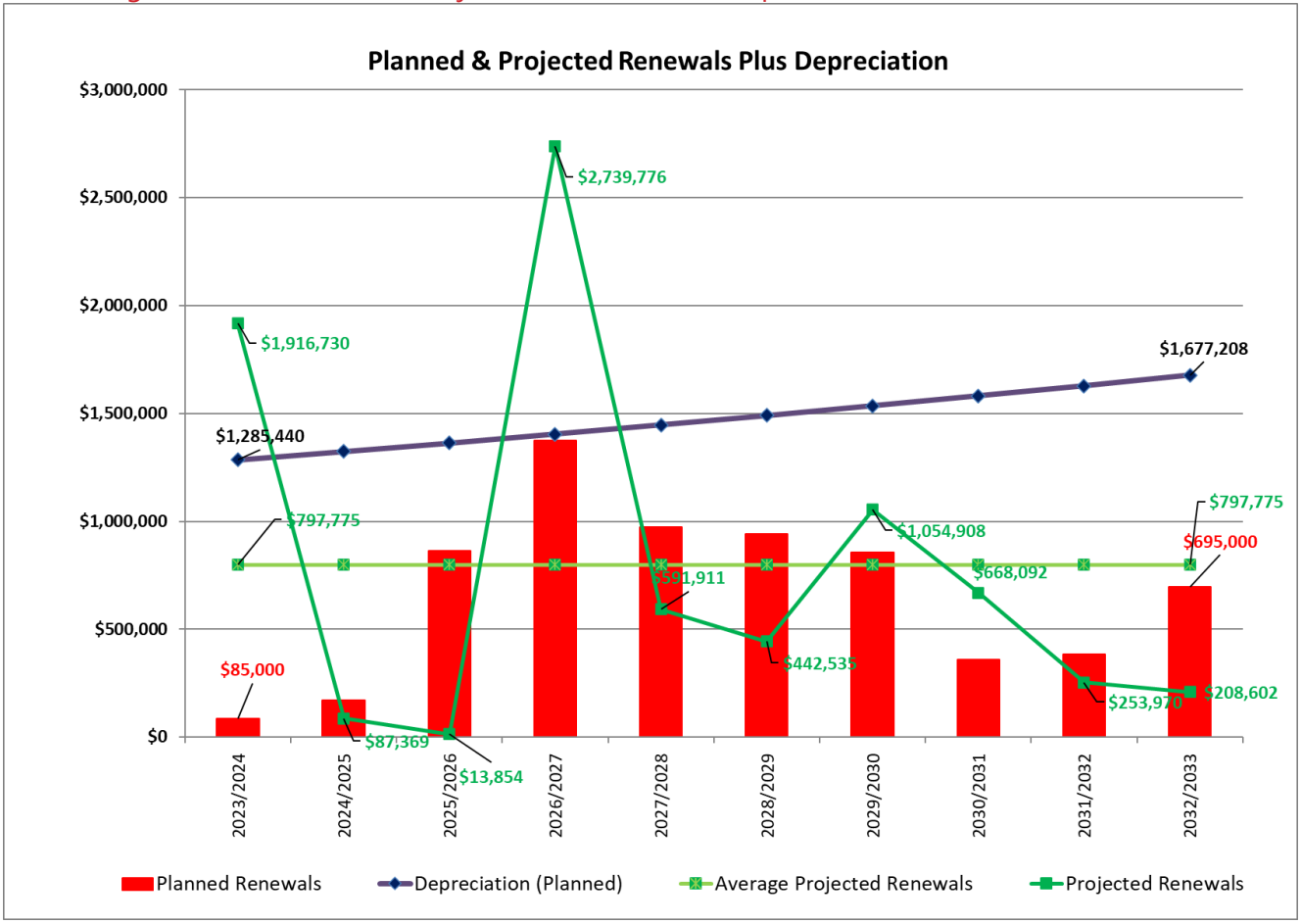
Focus in future asset revaluations on improving data for assets nearing end of life will improve data in the asset register and make for more accurate renewal forecasting. Council's building maintenance team should be part of the revaluation process to ensure all known defects, issues and renewal plans are provided to the valuers.

Table 9: Planned 10 years Renewals

Program/Project	Cost Type	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33	10 year total
Roof Renewals	renewal		$45,000	$90,000		$75,000	$75,000	$75,000	$75,000	$75,000	$75,000	**$585,000**
Lighting / Electrical / Switchboards	renewal	$10,000	$10,000	$25,000	$25,000	$65,000	$65,000	$65,000	$50,000	$65,000	$65,000	**$445,000**
Amenities Renewals (refurbs)	renewal						$50,000			$50,000	$50,000	**$150,000**
Refurbishment and Fit out	renewal							$100,000			$100,000	**$200,000**
Bus Shelter Renewals	renewal							$15,000	$15,000	$ 15,000	$15,000	**$60,000**
Martin St Wash Down Bay	renewal					$40,000						**$40,000**
High lift Pump station 129	renewal	$75,000	$75,000									**$150,000**
Office Lucinda 140	renewal		$40,000									**$40,000**
Forrest Beach Boat Ramp toilet 301	renewal				$100,000							**$100,000**
Vince Corbet Amenities 302	renewal							$300,000				**$300,000**
Forrest Beach Bus Shelter Near Water Tower 551	renewal					$45,000						**$45,000**
Kelly Theatre Floor Coverings	renewal										$250,000	**$250,000**
Shire Hall Refurb (aircons, floor covering, internal paint, some	renewal			$750,000	$1,250,000	$750,000	$ 750,000					**$3,500,000**

Program/Project	Cost Type	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33	10 year total
lighting/electric etc.)												
Showgrounds Fencing	renewal								$220,000			**$220,000**
Showgrounds Lighting	renewal							$300,000				**$300,000**
Taylors Beach Swimming Enclosure Boat end Taylors Beach	renewal									$180,000		**$180,000**
Tyto Library Floor Coverings	renewal										$140,000	**$140,000**

Figure 5.a: Planned and Projected Renewals and Depreciation

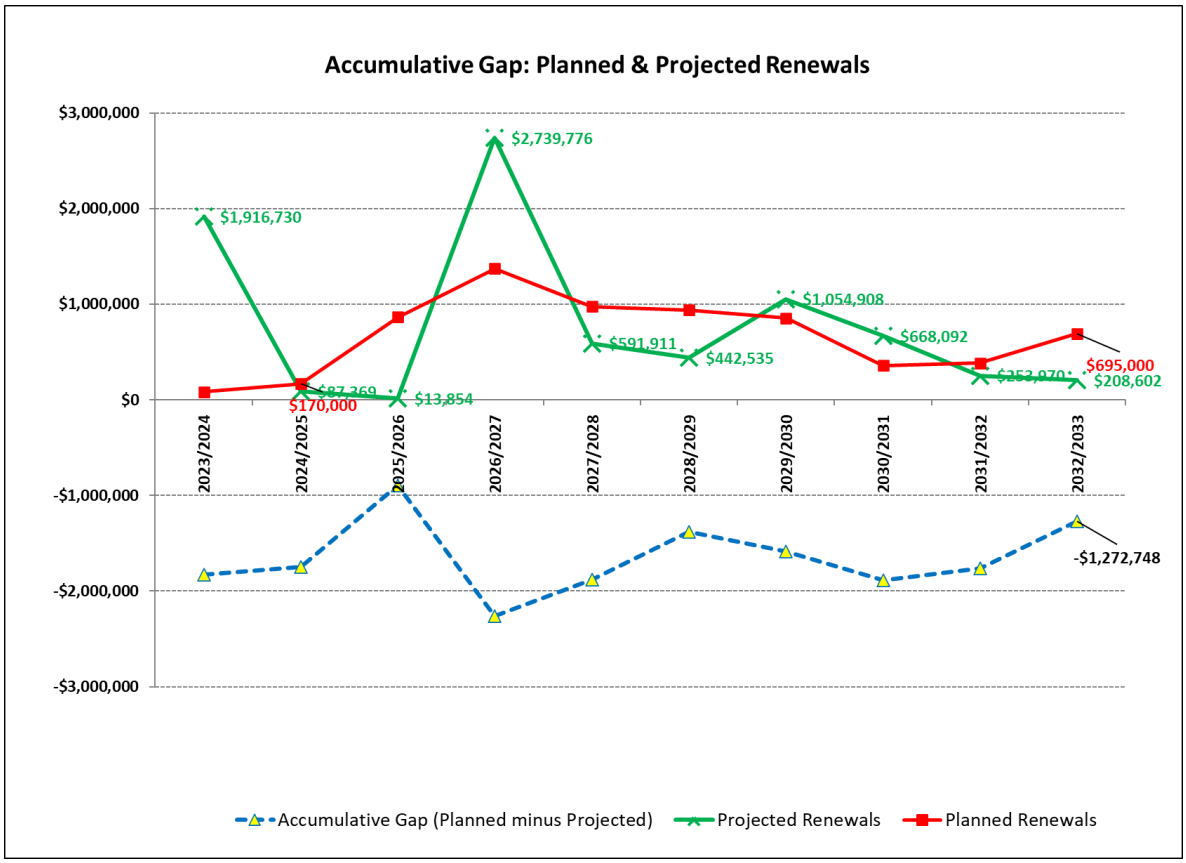


What is the Renewals Gap?

Figure 5.b shows the accumulative gap in renewal funding between what Council plans to spend and projections of required renewals over the next 10 years from valuations. Council is significantly unfunding renewals in the buildings class. This is largely a function of the community's ability to fund the renewal of assets in general. While depreciation remains unfunded by $3-4M per annum Council will need to priroitse what funds it has to more critical services and assets such as Water, Sewer, Waste, Roads & Drainage.

Developing a sustainable building portfolio and reducing the amount of unfunded depreciation should be a strategic priority of Council to ensure its ongoing sustainability. Risk and safety management principles need to be applied to the management of building assets with closure of lower priority assets likely given current funding levels.

Figure 5.b. Accumulative Renewals Gap Between Planned and Projected Renewals



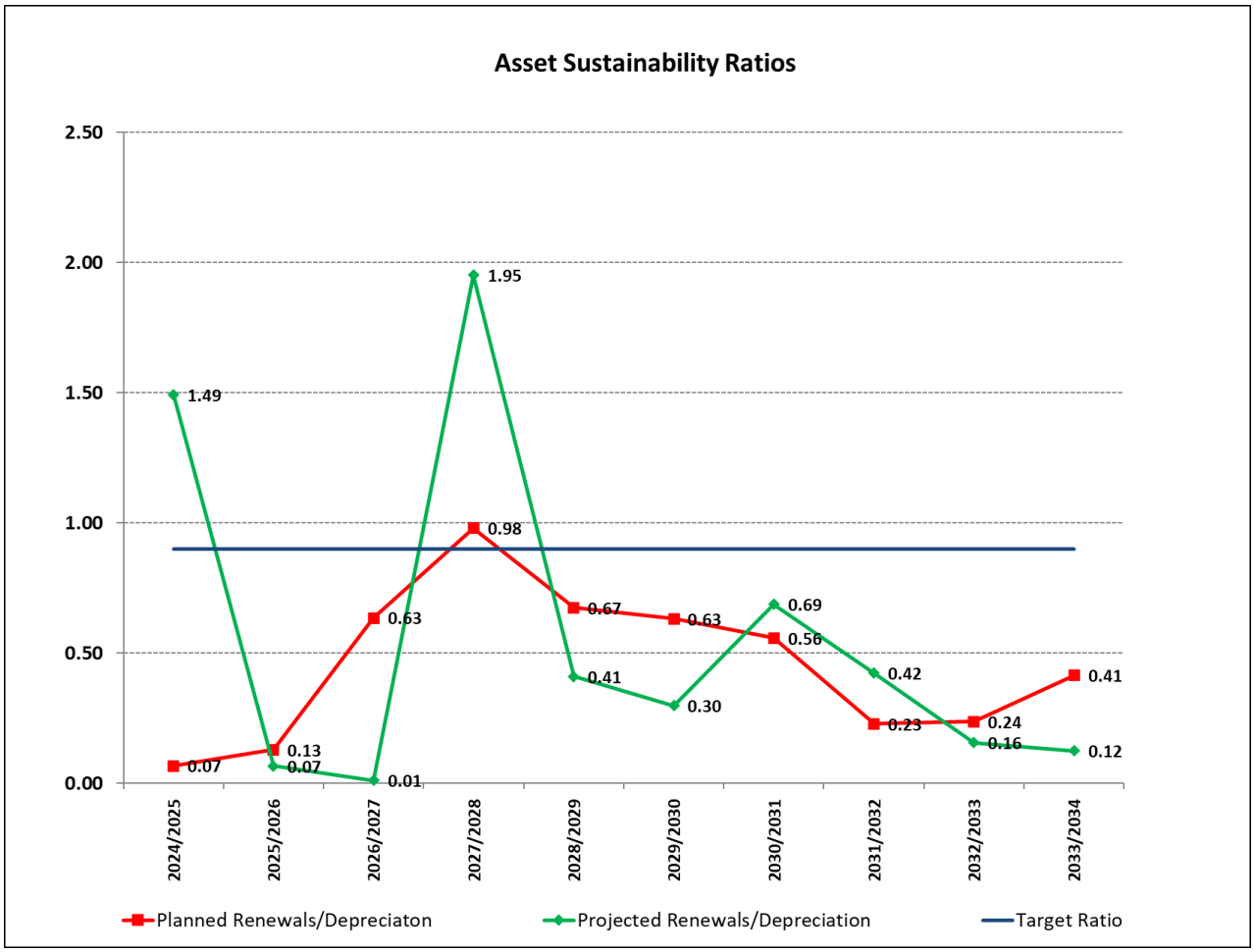
5.3 Asset Sustainability Ratio

Council's planned (budgeted) new and upgrade works over the next 10 years averages approximately $0.79M pa. A financial measure of satisfactory levels of expenditure on asset replacements is the Asset Sustainability Ratio - the net capital expenditure on replacements as a percentage of the depreciation. It indicates whether the amount of replacement exceeds or is less than the amount of depreciation, that is, whether assets are being replaced at the rate they are wearing out. Although not a true reflection of the required long-term funding, depreciation does indicate the rate of consumption of assets. The Queensland Audit Office sets a target for renewals that is equal to or greater than 90% of depreciation.

The current total annual depreciation is $1.25M per annum. A 90% target equates to $1.16M per annum. Projected renewals over the next 10 years average $0.67M per year (54%) indicating a significant shortfall. As outlined previously Council needs to reduce its asset base and align its resources to essential services and assets or accept considerably lower levels of service, service failures and significant risk to the safety and wellbeing of its community.

Figure 5c shows the planned and projected sustainability ratios against the target ratio. The fluctuations represent major renewal projects (planned) of renewal demand being indicated by Council's asset register (projected).

Figure 5.c: Asset Sustainability Ratios



5.4 Asset Consumption Ratio

This ratio seeks to highlight the aged condition of a local government's stock of physical assets. If a local government is responsibly maintaining and renewing/replacing its assets in accordance with a well prepared asset management plan, then the fact that its' Asset Consumption Ratio may be relatively low and/or declining should not be cause for concern – providing it is operating sustainably.

The Asset Consumption Ratio is calculated by dividing the written down value of the assets by the current replacement cost of the assets. A ratio of 50% or greater means that Council is maintaining the standard of its assets, if the ratio is between 60% and 75%

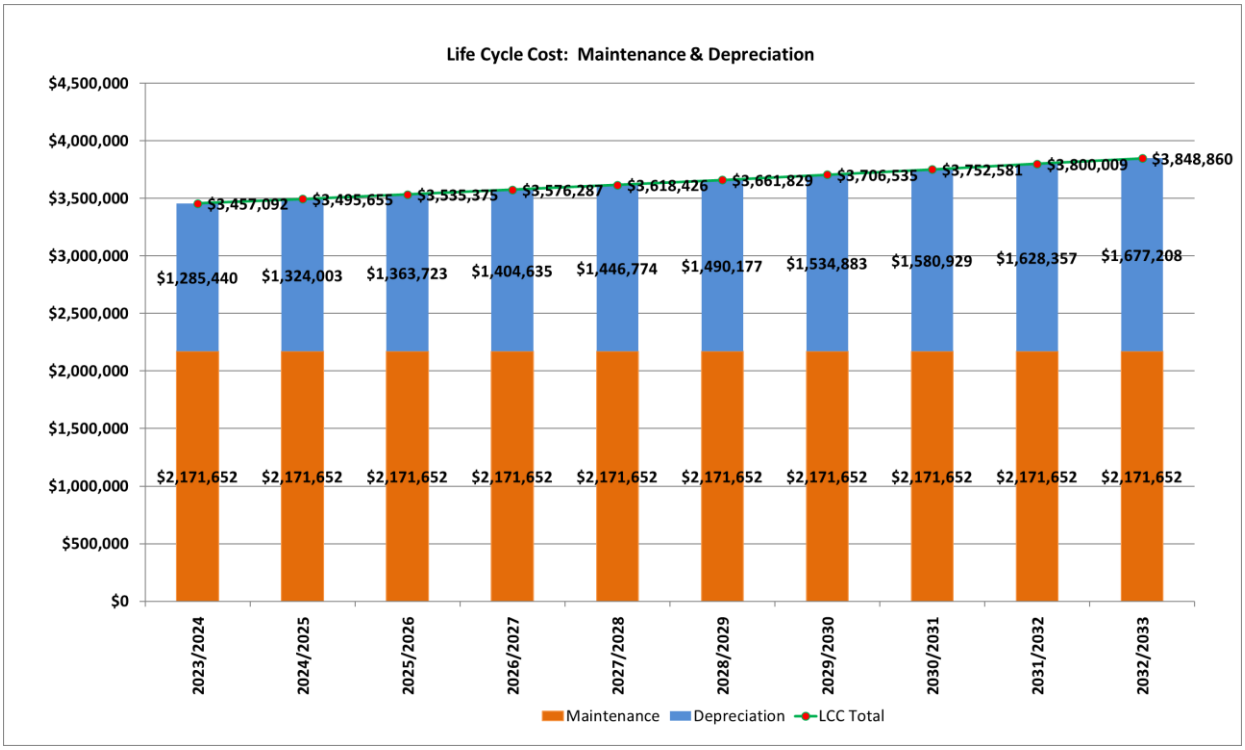
The Asset Consumption Ratio for Buildings is 66% based on Councils 2021-2022 financial statements.

6 FINANCIAL SUMMARY

6.1 Summary Financial Projections

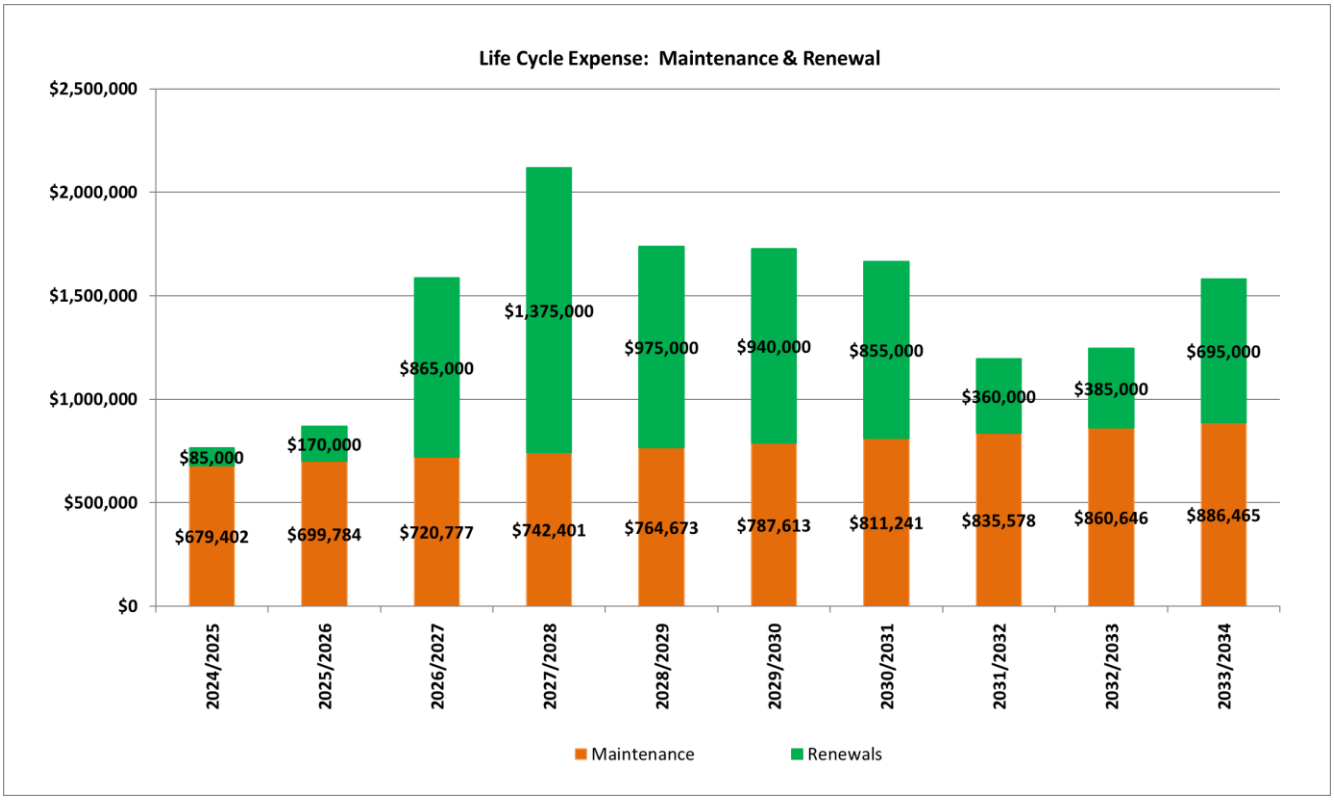
The Life Cycle Cost (LCC) shown in Figure 6.a is the average projected cost to provide the service over the longest asset life cycle. It comprises required annual maintenance and asset consumption expense, represented by depreciation expense. The average LCC over the forward 10 years to provide the building assets is estimated at approximately $3.65M per annum.

Figure 6.a: Life Cycle Cost



Life Cycle Expenditure (LCE) shown in Figure 6.b may be compared to LCC to give an initial indicator of life cycle sustainability. LCE is Council's actual or planned annual maintenance and capital renewal expenditure incurred in providing the service in a particular year. The average LCE over the forward 10 years to provide the building assets is estimated at approximately $1.45M per annum. Thus the ratio LCE:LCC is 0.4. This reinforces that Council is currently not adequately funding renewals and maintenance with an overarching strategy change required to enable Council to operate its buildings in a sustainable way that aligns with the communities ability to pay for services.

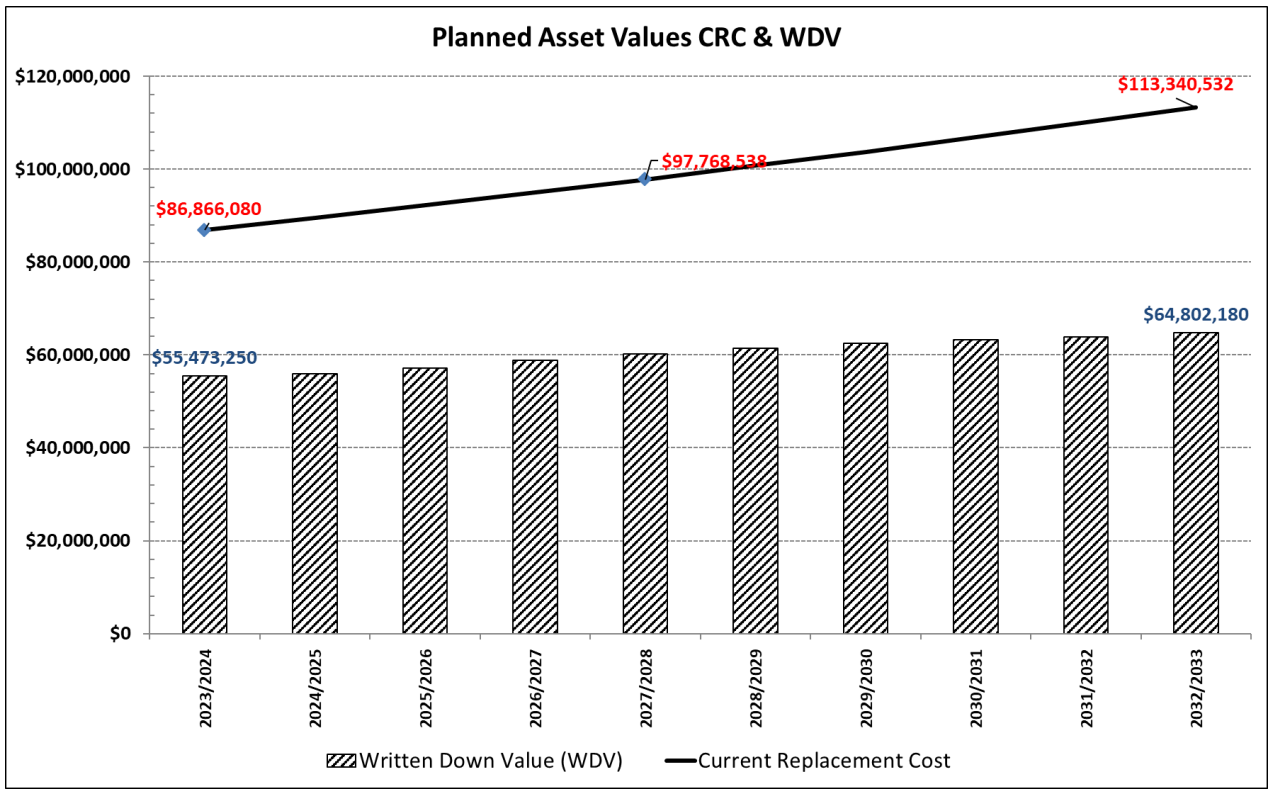
Figure 6.b: Life Cycle Expenditure



6.2 Future Valuations

Over the next 10-years escalation in the cost of materials, labour and services will increase the value of Council's asset based and annual depreciation. Current escalation rates in the building class is the highest of all classes due to skills and materials shortages. Current cost increases are increasing at a rate greater than Council's income meaning reduced levels of service are being provided to the community. Council will need to pursue to the divestment or disposal of assets at rate equal to the difference between cost increases and income increases (gap) to maintain its current service levels.

Figure 6.c: Asset Values from Planned Capex & Indexation



6.3 Key Assumptions made in Financial Forecasts

This section details the key assumptions made in presenting the information contained in this asset management plan and in preparing forecasts of required operating and capital expenditure and asset values, depreciation expense and carrying amount estimates. It is presented to enable readers to gain an understanding of the levels of confidence in the data behind the financial forecasts.

Key assumptions made in this asset management plan are:

- Natural disasters (such as flood), vandalism and other unplanned events are not considered in the asset lifecycles;
- Information within the building register and values is based on current knowledge only;
- Maintenance and operations allocations are largely based on maintaining current budget levels; and
- Depreciation has been calculated on a straight-line basis.
- Other assumptions as detailed in section 5.2.2.

Accuracy of future financial forecasts may be improved in future revisions of this asset management plan by the following actions:

- Provision of a detailed 10 year forward work plan;
- Higher detail and definition in relation to the current expenditures by type e.g. operating, maintenance, renewal, upgrade/new;
- Full Implementation of a single Asset Register that is linked to the GIS;
- Maintaining the Asset Register and GIS integrity; and
- Reviewing useful lives for assets in conjunction with developing suitable hierarchies within the asset categories.

7 IMPROVEMENT PROGRAM AND MONITORING

7.1 Improvement Program

There are significant opportunities to improve the way Council manages its building assets and many of these are critical to the long term sustainability of Council. Figure 7 provides a priorities shortlist of improvement items largely focused on the strategic level opportunities within the class. Progress of these items will take significant leadership and a shift in the way Council manages its building assets. Failure to progress these items will be evident by:

- Declining levels of service;
- Asset and service failure (including damage to property and people);
- Further reduction in financial sustainability; and
- Significant increase in risk exposure and likelihood of public liability claims.

Figure 7: Improvement Program

Improvement Task	Timeframe
Develop a list of essential services and building assets for Council adoption. Benefit may also exist to develop a building hierarchy. Review and refine annual budget for operations, maintenance and renewals based on essential/non-essential classification	Ongoing
Develop strategies to safely manage non-essential buildings to end of life (leases, management agreements, transfer ownership, demolition) and note these as reasons why depreciation is significantly unfunded.	Ongoing
Ensure external grants are aligned with renewals of essential assets. Ensure community groups are only supported to renew assets unless they have an agreement in place that does not result in increased costs to Council's budget.	Ongoing
Record and report on expenditures, with separate costs for operations, maintenance and capture capital expenditures as renewal or upgrade/new.	Ongoing
Ensure asset revaluations focus on condition data on assets approaching end of life, risk and high priority safety issues.	Ongoing

7.2 Performance Measures

No data on asset management performance measures was available at the time of preparation of this Asset Management Plan. Council should develop performance measures which can include:

- Adoption of the AMP by Council;
- Degree to which recommended cashflows are incorporated into long term financial plans and funding strategies;
- Degree to which works recommended by the asset management plan are incorporated into adopted budgets and capital works programs; and
- Achievement of tasks recommended in Improvement Program.

8 REFERENCES

- IPWEA, 2006, 'International Infrastructure Management Manual', Institute of Public Works Engineering Australasia, Sydney, www.ipwea.org/IIMM
- IPWEA, 2009, 'Australian Infrastructure Financial Management Guidelines', Institute of Public Works Engineering Australasia, Sydney, www.ipwea.org/AIFMG.
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- ISO 55000 Asset Management Standards, Australian Standards Board
- Accounting Standards, Australian Accounting Standards Board
- Local Government Act 2009, Department of Local Government QLD
- Community Town Infrastructure Policy
- Hinchinbrook Shire Council Comprehensive Revaluation Report 2019
- Local Government Act 2009, Department of Local Government QLD
- Hinchinbrook Shire Council, Corporate Plan 2021-2025
- Hinchinbrook Shire Council Operational Plan 2021-22

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APPENDICES

APPENDIX A

Definitions

Appendix A: Definitions

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	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.
Asset Management Plan	A plan developed for the management of one or more infrastructure assets that combines multi-disciplinary management techniques (including technical and financial) over the lifecycle of the asset in the most cost effective manner to provide specified level of service. A significant component of the plan is a long term cash flow projection for the activities.
Asset Renewal	Replacement or rehabilitation to original size and capacity of a road or drainage asset or the component of the asset. Renewals are "capitalised", so that the cost can be depreciated over the future life of the asset.
Core Asset Management	Asset management which relies primarily on the use of an asset register, maintenance management systems, job/resource management, condition assessment and defined levels of service, in order to establish alternate treatment options and long term cash flow predictions. Priorities are usually established on the basis of financial return gained by carrying out the work (rather than risk analysis and optimised renewal decision making).
Infrastructure Assets	Physical assets of the entity or of another entity that contribute to meeting the public's need for access to major economic and social facilities and services, e.g. roads, drainage, footpaths and cycle ways. These are typically large, interconnected networks or portfolios of composite assets. The components of these assets may be separately maintained, renewed or replaced individually so that the required level and standard of service from the network of assets is continuously sustained. Generally, the components and hence the assets have long lives. They are fixed in place and are often have no market value.
Level of Service	The defined service quality for a particular service against which service performance may be measured. Service levels usually relate to quality, quantity, reliability, responsiveness, environmental, acceptability and cost).
Life Cycle Cost	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 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 maintenance and capital renewal expenditure incurred in providing the service in a particular year. Life Cycle Expenditure may be compared to Life Cycle Cost to give an initial indicator of life cycle sustainability.
Maintenance and Renewal Sustainability Index	Ratio of estimated budget to projected expenditure for maintenance and renewal of assets over a defined time (e.g. 5, 10 and 15-years).
Performance Measure	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.
Reactive Maintenance	Unplanned repair work carried out in response to service requests and management/supervisory directions.
Scheduled Maintenance	Maintenance carried out in accordance with a routine maintenance schedule e.g. scheduled maintenance grading.
Planned Maintenance	Repair work that is identified and managed through the customer requests system (Dataworks). These activities include inspections, assessing the condition against failure/breakdown experience, prioritising, scheduling, actioning the work and reporting what was done to develop a maintenance history and improve maintenance and service delivery performance.
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/ depreciable amount).
Reactive Maintenance	Unplanned repair work carried out in response to service requests & management / supervisory directions.
Recurrent Expenditure	Relatively small (immaterial) expenditure or that which has benefits expected to last less than 12 months. Recurrent expenditure includes operating and maintenance expenditure.
Remaining Life	The time remaining until an asset ceases to provide the required service level or economic usefulness. Age plus remaining life is economic life (also useful life).
Renewal Expenditure	Major works which do not increase the asset's design capacity but restores, rehabilitates, replaces or renews an existing asset to its original service potential.
Upgrade/Expansion Expenditure	Work over and above restoring an asset to original service potential.

Useful Life (also economic 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. It is estimated or expected time between placing the asset into service and removing it 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.
New Assets	Activities that create a road or drainage asset that did not exist previously or extend an asset beyond its original size or capacity. New assets are also "capitalised", but they increase the asset base rather than restore its capacity to perform.

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APPENDIX B

Summary of Forecast Lifecycle Costings for 10-Years

Appendix B: Summary of Forecast Lifecycle Costings for 10-Years

	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Renewal Capex (FWP) Existing assets only	$85,000	$170,000	$865,000	$1,375,000	$975,000	$940,000	$855,000	$360,000	$385,000	$695,000
Renewal Capex (SL)	$1,916,730	$87,369	$13,854	$2,739,776	$591,911	$442,535	$1,054,908	$668,092	$253,970	$208,602
Accumulative Gap (FWP-SL) Positive is a short fall in funding. Negative is overspend (before condition or service requires).	-$1,831,730	-$1,749,100	-$897,953	-$2,262,729	-$1,879,641	-$1,382,176	-$1,582,084	-$1,890,176	-$1,759,146	-$1,272,748
Maintenance (FWP)	$679,402	$699,784	$720,777	$742,401	$764,673	$787,613	$811,241	$835,578	$860,646	$886,465
Maintenance (SL)	$2,171,652	$2,236,802	$2,303,906	$2,373,023	$2,444,213	$2,517,540	$2,593,066	$2,670,858	$2,750,984	$2,833,513
New Capex (FWP)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Maintenance (New Capex)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

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APPENDIX C

Projected Renewals from Valuations

Appendix C: Projected Renewals from Valuations

Assets with 10 Years or Less RUL –

Asset Type	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Unknown	$ 73,904	$ 62,776	$ 13,854	$ 153,879	$ 157,138		$ 1,713	$ 41,225	$ 84,343		$ 2,944
Buildings	$ 463,187	$ 24,593		$ 2,514,406	$ 363,315	$ 56,844	$ 859,825	$ 626,867	$ 17,411	$ 134,141	$ 768,738
Buildings Equipment & Furniture	$ -						$ 10,786				
Electrical	$ -					$ 315,520			$ 136,207		
Land Management	$ 1,264,400										
Marine Structures	$ 28,420					$ 8,941					
Open Space Furniture	$ -			$ 71,491					$ 16,008		
Open Space Pathways	$ -										
Other Structures	$ -						$ 182,584				
Park Active Areas	$ 84,796										
Park Infrastructure	$ -									$ 74,461	
Playgrounds	$ -					$ 61,231					
Pool Structures	$ -				$ 71,458						
Grand Total	**$ 1,914,707**	**$ 87,369**	**$ 13,854**	**$ 2,739,776**	**$ 591,911**	**$ 442,535**	**$ 1,054,908**	**$ 668,092**	**$ 253,970**	**$ 208,602**	**$ 771,682**

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