

STANDING COMMITTEE ON STATE DEVELOPMENT

INQUIRY INTO THE ABILITY OF LOCAL GOVERNMENTS TO FUND INFRASTRUCTURE AND SERVICES

Monday 3 June 2024

Witness: Mr Peter Tegart (Always Thinking Advisory)

Questions Taken on Notice

- 1 In terms of the overall imbalance or shortfall in funding, would you venture a percentage estimate? Do you think councils overall need 5, 10 or 20 per cent more?

Response

It is not appropriate to assign a percentage value to signal a shortfall in funding for the entire sector.

Several sustainability reviews (Allen, TCorp, Independent Review Panel) have all indicated 'asset backlogs' or 'funding shortfalls' previously. One particular council may require a 50% uplift (from their low rate base), while another council may only require 5% on their larger rate base. It is perhaps time to commission a similar sustainability assessment per council, as that undertaken ten years ago. In that circumstance, councils may be more inclined to articulate their real annual maintenance and depreciation expense for assets, as the spectre of unsustainability would not be influenced by the threat of merger (as was the case in 2013-15).

The submission promoted the phased uplift of general rate yields per local council across a council term, and benchmarked per cohort (metro*, regional, coastal, rural, remote) from which future rate pegs (or reference % index) may be published by IPART.

In recent years, the cumulative effect of drought, natural disasters and covid – together with the accompanying surge in infrastructure grants and housing stimulus – has masked the underlying financial results and ongoing resilience of many local councils. As suggested in the Hearing, the underlying financial sustainability position and trends of many councils should be discerned from their financial statements, stripped of distortions such as grant prepayments and asset impairments, and other reported aberrations.

The submission contended the basic premise of local government is to maintain and renew its general assets (infrastructure and facilities), and expand assets largely through Government or developments funding. Most council services are founded on *accessible, acceptable, equitable and fit-for purpose* assets. The provision, operation and maintenance of general assets is a 'public good'.

By contrast, the provision, operation and maintenance of utilities (water, sewer, waste) is a 'private good'. Accordingly, the utilities should be fully funded by their respective annual and user charges and accounted for accordingly.

In the absence of alternate reliable revenue prospects (such as commercial leases or carparking, some metro councils enjoy), the primary source of general income for all local councils is taxes – either as general rates or through associated asset grants from Government.

The primary sustainability test then is – are general rates revenues (recoverable by councils as a tax on property) adequate to cover the annualised cost of general assets operations, maintenance and depreciation (ie renewals)?

*metro: includes Greater Sydney, Newcastle, Wollongong

The secondary test is – is the combined surplus of general rates and relevant asset grants above those asset costs, an appropriate value of tax revenues available for essential ‘public good’ services. The table below from the submission, is indicative of those public good services.

Public	Shared	Regulatory	Private	Utility	Market
transport	facilities	environment	economic	water	saleyards
community	sporting	development	tourism	waste	aerodrome
culture	events	animals	performance	sewer	caravan park
library	housing	parking	property	stormwater	private works
parks	aquatic	health	indoor sport		childcare
amenities	venues		cemetery		agedcare
emergency					
health					
safety					
heritage					

To illustrate to the Committee, a sample council from the proposed council cohorts - metro, regional, coastal, rural, remote – was randomly selected. From their audited Financial Statements 2022-23, the Rating, IPPE and Infrastructure Notes were extracted (refer Attachments 1-5), to identify the gap (positive or negative) between their respective tax raising capacity (ie general rates) and their annual reported costs to maintain and depreciate their general assets (ie infrastructure, plant and facilities, excluding water and sewer).

It is clear from those samples, without the enduring (and growing) commitment from Government to *allocate annual* grants to support asset maintenance and renewal, many rural and regional councils do not raise taxes to levels required for those public good assets and services. It is also contended that ‘growth’ councils (some of whom were included in the samples) should not be disadvantaged by the current practice of IPART to discount the ‘population’ component of the rate peg with the value of those councils’ supplementary rate levies. Several IPPE Notes in council financial statements outline the extent of assets ‘gifted’ to councils through subdivisions and development, to which future operations, maintenance and renewal (OMR) for those assets must be scheduled.

Alternatively, as a back of envelope guide, the written down value (WDV) of general assets of all local councils and their respective rate yields may be extracted from OLG Time Series data. Broadly, 3% of that WDV (or 4% in growth councils) are commonly expended on asset maintenance and renewal/depreciation each year. Therefore, the Committee may identify a notional funding gap. The definitions of asset operations, maintenance and renewal applied by OLG is at Attachment 6.

It is suggested the Committee seek an independent assessment of each local council’s taxable capacity and grant reliance, grouped into the suggested council cohorts, to establish existing gaps, compare cohorts, and inform a potential rating path to phase the uplift of those yields to the appropriate equivalence of their general assets annual expense. That phased uplift should be driven through the Integrated Planning and Reporting (IPR) framework and be enabled through a simplified ARV application (as applied in 2022).

That process should rebalance property taxes over a term or two, to accommodate the ‘public good’ beneficiary principle of assets and the transport, health, safety, recreation and environmental services they support. IPART may use that information to establish a suitable ‘base’ per council cohort for future ‘reference’ rates or benchmarks.

It also enables the Government to reassess the level of grants required to be allocated to particular councils (perhaps by cohort) to sponsor asset maintenance, renewal and expansion. It may also

prompt a rethink of FAG distributions assessed by the Local Government Grants Commission. It is acknowledged that rethink may require amendments to the Commonwealth legislation – which may emerge through that concurrent sustainability Inquiry.

Ultimately, the combination of taxes (property taxes and grants) should fund an *acceptable* standard of council assets and associated level of service from those assets. That approach goes some way towards improving equity between local government areas. As the Committee noted, many councils are also required to maintain assets on behalf of Government (they are well placed geographically to do so), but without appropriate levels of grants, the councils are often not well positioned or resourced to meet standards.

As referenced also in the submission, it is therefore important for Government to sponsor and improve the asset and financial management maturity across the sector, utilising IPWEA/IIMM standards for consistency in assessment and reporting.

Attachment 1 – Sample General Asset and Rating Schedules – LG Financial Statements – Remote

B2-1 Rates and annual charges

	Timing	2023 \$ '000	2022 \$ '000
Ordinary rates			
Residential	2	455	441
Farmland	2	1,215	1,189
Business	2	115	115
Less: pensioner rebates (mandatory)	2	(14)	(14)
Rates levied to ratepayers		1,771	1,731
Pensioner rate subsidies received	2	8	8
Total ordinary rates		1,779	1,739

C1-6 Infrastructure, property, plant and equipment

	At 1 July 2022			Asset movements during			
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense
By aggregated asset class	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Capital work in progress	5,715	–	5,715	1,133	1,190	–	–
Plant and equipment	12,366	(7,270)	5,096	1,299	–	(82)	(1,088)
Office equipment	861	(485)	376	–	9	–	(67)
Furniture and fittings	251	(128)	123	15	8	–	(23)
Land:							
– Operational land	2,496	–	2,496	–	5	(102)	–
– Community land	508	–	508	–	–	(32)	–
– Crown land	1,957	–	1,957	–	–	–	–
Infrastructure:							
– Buildings – non-specialised	4,312	(1,428)	2,884	12	–	–	(144)
– Buildings – specialised	31,636	(14,427)	17,209	159	37	(45)	(737)
– Other structures	9,087	(4,111)	4,976	186	12	(1)	(376)
– Roads	206,873	(34,621)	172,252	3,163	5,864	(954)	(2,828)
– Bridges	37,627	(13,559)	24,068	–	–	–	(357)
– Footpaths	6,843	(3,902)	2,941	–	188	–	(115)
– Stormwater drainage	5,879	(2,112)	3,767	–	–	–	(92)
– Water supply network	53,777	(22,699)	31,078	1,037	–	–	(970)
– Sewerage network	22,476	(12,728)	9,748	66	–	–	(331)
– Swimming pools	4,891	(783)	4,108	1,873	–	–	(142)
– Other open space/recreational assets	11,268	(5,535)	5,733	–	122	–	(242)
– Levee bank	24,709	(7,775)	16,934	–	–	–	(397)
– Aerodromes	5,456	(1,433)	4,023	1,010	–	(198)	(138)
Other assets:							
– Library Books & Reader	208	(56)	152	26	–	(22)	(24)
– Heritage items	11,368	(10,220)	1,148	–	171	–	(144)
Total infrastructure, property, plant and equipment	460,564	(143,272)	317,292	9,979	7,606	(1,436)	(8,215)

^excl W&S \$6,914

^W&S = water and sewerage

Report on infrastructure assets as at 30 June 2023

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard		Estimated cost to bring to the agreed level of service set by Council		2022/23 Required maintenance *	2022/23 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	1	2	3	4	5
Buildings	Buildings – non-specialised	–	–	266	244	3,965	7,292	8.0%	17.0%	69.0%	6.0%	0.0%		
	Buildings – specialised	2,000	2,000	533	354	22,859	37,440	15.0%	20.0%	50.0%	15.0%	0.0%		
	Sub-total	2,000	2,000	799	598	26,824	44,732	13.9%	19.5%	53.1%	13.5%	0.0%		
Other structures	Other Structures	–	–	1,152	862	6,033	10,836	15.0%	55.0%	29.0%	1.0%	0.0%		
	Sub-total	–	–	1,152	862	6,033	10,836	15.0%	55.0%	29.0%	1.0%	0.0%		
Roads	Sealed roads	2,000	2,000	595	1,047	79,640	96,875	65.0%	10.0%	20.0%	5.0%	0.0%		
	Unsealed roads	3,500	3,500	3,351	2,449	98,009	103,485	0.0%	10.0%	85.0%	5.0%	0.0%		
	Bridges	–	–	–	12	25,113	39,851	40.0%	55.0%	5.0%	0.0%	0.0%		
	Footpaths	450	450	45	23	3,181	7,436	16.0%	26.0%	58.0%	0.0%	0.0%		
	Other road assets	–	–	230	232	6,624	12,614	70.0%	20.0%	10.0%	0.0%	0.0%		
	Kerb & Guttering	2,000	2,000	33	4	2,845	13,209	1.0%	5.0%	85.0%	9.0%	0.0%		
	Sub-total	7,950	7,950	4,254	3,767	215,412	273,470	32.6%	17.2%	46.1%	4.1%	0.0%		
Water supply network	Water supply network	–	–	147	970	37,516	55,744	85.0%	10.0%	5.0%	0.0%	0.0%		
	Sub-total	–	–	147	970	37,516	55,744	85.0%	10.0%	5.0%	0.0%	0.0%		
Sewerage network	Sewerage network	–	–	200	530	13,277	24,448	5.0%	25.0%	70.0%	0.0%	0.0%		
	Sub-total	–	–	200	530	13,277	24,448	5.0%	25.0%	70.0%	0.0%	0.0%		
Stormwater drainage	Stormwater drainage	–	–	54	84	3,958	6,332	10.0%	30.0%	55.0%	5.0%	0.0%		
	Sub-total	–	–	54	84	3,958	6,332	10.0%	30.0%	55.0%	5.0%	0.0%		
Open space / recreational assets	Swimming pools	–	–	–	83	6,210	7,201	75.0%	15.0%	10.0%	0.0%	0.0%		
	Other Open Spaces	–	–	–	–	6,197	12,382	20.0%	25.0%	55.0%	0.0%	0.0%		
	Sub-total	–	–	–	83	12,407	19,583	40.2%	21.3%	38.5%	0.0%	0.0%		
Other infrastructure assets	Aerodromes	–	–	176	174	4,915	6,369	80.0%	14.0%	3.0%	3.0%	0.0%		
	Sub-total	–	–	176	174	4,915	6,369	80.0%	14.0%	3.0%	3.0%	0.0%		
Additional asset class (if required)	Infrastructure – Levee Banks	–	–	44	9	16,537	24,709	10.0%	85.0%	5.0%	0.0%	0.0%		
	Sub-total	–	–	44	9	16,537	24,709	10.0%	85.0%	5.0%	0.0%	0.0%		
Additional asset class (if required)	Heritage Items	–	–	27	72	1,172	12,277	8.0%	0.0%	0.0%	92.0%	0.0%		
	Sub-total	–	–	27	72	1,172	12,277	8.0%	0.0%	0.0%	92.0%	0.0%		
Total – all assets		9,950	9,950	6,853	7,149	338,051	478,500	34.0%	21.2%	38.7%	6.1%	0.0%		

excl W&S \$6,506

Remote Council: General Rates (\$1,779) | General Assets Maintenance and Depreciation (\$13,420)

Attachment 2 – Sample General Asset and Rating Schedules – LG Financial Statements – Rural

B2-1 Rates and annual charges

	2023 \$ '000	2022 \$ '000
Ordinary rates		
Residential	759	730
Farmland	4,158	4,051
Business	167	164
Less: pensioner rebates (mandatory)	(44)	(66)
Rates levied to ratepayers	5,040	4,879
Pensioner rate subsidies received	24	36
Total ordinary rates	5,064	4,915
Annual charges (pursuant to s496, 496A, 496B, 501 & 611)		
Domestic waste management services	396	393
Water supply services	767	731
Sewerage services	874	794
Less: pensioner rebates (mandatory)	(61)	(43)
Annual charges levied	1,976	1,875
Pensioner annual charges subsidies received:		
– Water	13	14
– Sewerage	11	13
– Domestic waste management	12	1
Total annual charges	2,012	1,903
Total rates and annual charges	7,076	6,818

C1-6 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2022			Asset movements during the re			
	Gross carrying amount \$ '000	Accumulated depreciation and impairment \$ '000	Net carrying amount \$ '000	Additions renewals ¹ \$ '000	Additions new assets \$ '000	Carrying value of disposals \$ '000	Depreciation expense \$ '000
Capital work in progress	3,266	—	3,266	3,484	1,442	—	—
Office equipment	3,256	(2,658)	598	77	—	—	(102)
Plant and equipment	11,646	(7,888)	3,758	1,688	31	(281)	(937)
Land:							
– Crown land	860	—	860	—	—	—	—
– Operational land	2,498	—	2,498	—	29	—	—
– Community land	633	—	633	—	—	—	—
Land improvements – non-depreciable	36	—	36	—	—	—	—
Land improvements – depreciable	964	(146)	818	72	—	—	(19)
Infrastructure:							
– Buildings – non-specialised	5,393	(1,031)	4,362	118	—	—	(134)
– Buildings – specialised	34,421	(13,669)	20,752	119	56	—	(504)
– Other structures	23,231	(7,721)	15,510	63	—	—	(460)
– Roads	255,738	(67,597)	188,141	1,103	828	—	(3,425)
– Bridges	26,466	(4,177)	22,289	—	—	—	(159)
– Footpaths	1,841	(544)	1,297	—	—	—	(31)
– Bulk earthworks (non-depreciable)	8,503	—	8,503	—	—	—	—
– Stormwater drainage	12,228	(4,833)	7,395	—	41	—	(160)
– Water supply network	26,607	(9,139)	17,468	485	44	—	(421)
– Sewerage network	28,534	(11,228)	17,306	43	8	—	(370)
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):							
– Quarry assets	—	—	—	—	—	—	—
Total infrastructure, property, plant and equipment	446,121	(130,631)	315,490	7,252	2,479	(281)	(6,722)

excl W&S \$5,930

Report on infrastructure assets as at 30 June 2023

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard		2022/23 Required maintenance ^a	2022/23 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		\$ '000	\$ '000					1	2	3	4	5
Buildings	Buildings – non-specialised	291	461	55	44	5,044	6,258	13.1%	17.1%	43.9%	17.1%	8.8%
	Buildings – specialised	1,323	2,110	250	124	26,781	41,697	13.1%	17.1%	43.9%	17.1%	8.8%
	Other	—	—	—	—	(5,120)	—	0.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	1,614	2,571	305	168	26,705	47,955	13.1%	17.1%	43.9%	17.1%	8.8%
Other structures	Other structures	999	1,519	105	247	18,898	31,811	33.9%	12.4%	38.7%	15.0%	0.0%
	Sub-total	999	1,519	105	247	18,898	31,811	33.9%	12.4%	38.7%	15.0%	0.0%
Roads	Roads	6,279	14,001	1,545	3,005	200,475	276,121	16.9%	42.1%	39.7%	0.5%	0.8%
	Bridges	—	—	26	1	23,335	27,903	71.8%	28.2%	0.0%	0.0%	0.0%
	Footpaths	130	200	94	69	1,348	1,950	60.2%	28.6%	1.2%	5.0%	5.0%
	Bulk earthworks	—	—	5	7	8,503	8,503	100.0%	0.0%	0.0%	0.0%	0.0%
	Other	—	—	—	—	766	—	0.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	6,409	14,201	1,670	3,082	234,427	314,477	24.3%	39.6%	34.9%	0.5%	0.7%
Water supply network	Water supply network	726	1,496	270	558	19,067	29,406	25.7%	41.0%	21.6%	10.8%	0.9%
	Other	—	—	—	—	—	—	0.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	726	1,496	270	558	19,067	29,406	25.7%	41.0%	21.6%	10.8%	0.9%
Sewerage network	Sewerage network	998	2,141	299	169	17,802	30,180	16.7%	16.6%	47.4%	16.0%	3.3%
	Other	—	—	—	—	—	—	0.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	998	2,141	299	169	17,802	30,180	16.7%	16.6%	47.4%	16.0%	3.3%
Stormwater drainage	Stormwater drainage	15	150	20	79	8,056	13,564	1.8%	7.5%	87.8%	0.6%	2.3%
	Other	—	—	—	—	—	—	0.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	15	150	20	79	8,056	13,564	1.8%	7.5%	87.8%	0.6%	2.3%
Total – all assets		10,761	22,078	2,669	4,303	324,955	467,393	22.7%	33.1%	37.6%	4.8%	1.8%

excl W&S \$2,100

Rural Council: General Rates (\$5,064) | General Assets Maintenance and Depreciation (\$8,030)

Attachment 3 – Sample General Asset and Rating Schedules – LG Financial Statements – Regional

B2-1 Rates and annual charges

\$ '000	2023	2022
Ordinary rates		
Residential	30,093	29,127
Farmland	5,294	5,177
Business	11,568	11,344
Less: pensioner rebates (mandatory)	(612)	(606)
Rates levied to ratepayers	46,343	45,042
Pensioner rate subsidies received	338	341
Total ordinary rates	46,673	45,383

C1-8 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2022			Asset movements			
	Gross carrying amount Restated	Accumulated depreciation and impairment Restated	Net carrying amount Restated	Additions renewals	Additions new assets	Carrying value of disposals	Depreciation expense
\$ '000							
Capital work in progress	41,241	–	41,241	4,718	25,057	(1,981)	–
Plant and equipment	33,082	(12,954)	20,128	2,870	1,376	(1,089)	(2,269)
Office equipment	3,878	(3,026)	852	–	175	–	(292)
Furniture and fittings	2,325	(2,218)	107	–	47	–	(19)
Land:							
– Operational land	136,788	–	136,788	–	–	–	–
– Community land	163,068	–	163,068	–	385	–	–
– Land under roads	11,245	–	11,245	–	13	–	–
Infrastructure:							
– Buildings	187,109	(51,114)	135,995	964	1,960	(590)	(3,757)
– Other structures	51,787	(12,153)	39,634	256	213	(38)	(1,528)
– Roads	753,604	(288,657)	464,947	13,122	1,874	(4,771)	(12,573)
– Bridges	105,345	(37,995)	67,350	132	50	–	(1,078)
– Footpaths	63,686	(23,482)	40,204	685	478	(1,355)	(1,353)
– Stormwater drainage	324,957	(98,205)	226,752	38	1,893	(1)	(3,390)
– Sewerage network	438,564	(111,494)	327,070	1,246	1,357	(199)	(6,420)
– Swimming pools	5,500	(1,980)	3,520	12	–	(7)	(102)
– Other open space/recreational assets	48,775	(14,559)	34,216	189	471	(106)	(2,380)
– Airport infrastructure (leasehold improvements)	91,864	(79,392)	12,472	–	–	–	(4,450)
– Rail infrastructure	14,227	(94)	14,133	–	–	–	(258)
Other assets:							
– Artworks	6,076	–	6,076	–	184	–	–
– Library books	–	–	–	–	375	–	–
– Other	34,034	(10,258)	23,776	132	179	(65)	(1,712)
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):							
– Tip assets	1,826	(529)	1,297	–	–	–	(26)
– Quarry assets	1,304	(493)	811	–	–	–	(48)
– Other remediation assets	–	–	–	–	–	–	–
Total infrastructure, property, plant and equipment	2,520,285	(748,603)	1,771,682	24,364	36,087	(10,202)	(41,655)

excl W&S \$35,235

Report on infrastructure assets as at 30 June 2023

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard "		Estimated cost to bring to the agreed level of service set by Council "	2022/23 Required maintenance "	2022/23 Actual maintenance	Net carrying amount \$ '000	Gross replacement cost (GRC) \$ '000	Assets in condition as a percentage of gross replacement cost				
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000			1	2	3	4	5
Buildings	Buildings	36,164	8,381	2,332	2,573	146,326	203,776	67.6%	27.9%	4.1%	0.4%	0.0%	
	Sub-total	36,164	8,381	2,332	2,573	146,326	203,776	67.6%	27.9%	4.1%	0.4%	0.0%	
Other structures	Fences	3,546	744	–	105	12,777	19,437	10.3%	71.4%	10.9%	5.5%	1.9%	
	Shelters	1,726	2,350	–	–	9,039	12,435	26.8%	59.4%	8.5%	4.9%	0.4%	
	Shade sails	61	–	–	–	1,092	1,484	65.2%	30.7%	2.1%	2.1%	0.0%	
	Other	628	–	–	18	25,618	29,906	57.4%	40.5%	0.5%	1.4%	0.2%	
	Sub-total	5,961	3,094	–	123	48,525	63,262	37.1%	53.5%	5.3%	3.3%	0.8%	
Roads	Sealed roads surface	23,343	25,626	6,853	6,944	55,222	96,816	24.9%	21.9%	24.3%	23.1%	5.9%	
	Sealed roads pavement	39,690	14,778	–	–	497,891	697,497	3.4%	66.0%	28.7%	2.0%	0.1%	
	Unsealed roads	15,777	935	3,110	2,332	66,371	85,362	0.8%	65.3%	31.9%	1.6%	0.4%	
	Bridges	13,697	4,315	689	242	68,195	113,097	10.7%	77.2%	8.3%	3.8%	(0.0%)	
	Footpaths	34,777	2,593	510	310	42,903	70,436	18.1%	32.2%	45.7%	3.5%	0.6%	
	Kerb & Gutter	13,574	67	–	122	45,221	62,281	11.0%	67.2%	21.7%	0.1%	0.0%	
	Carparks	1,862	331	164	113	9,351	13,310	33.3%	37.6%	26.6%	2.5%	0.0%	
	Culverts	32,251	9,623	1,639	398	25,492	46,836	1.8%	29.3%	48.3%	18.3%	2.3%	
	Bus & Taxi Shelters	538	–	–	101	515	917	0.9%	40.4%	41.2%	10.0%	7.5%	
	Sub-total	175,509	58,268	12,965	10,562	811,161	1,186,552	7.2%	59.7%	28.0%	4.5%	0.6%	
Sewerage network	Sewer Mains	–	18,882	2,643	2,505	225,258	266,585	75.0%	24.4%	0.6%	0.0%	0.0%	
	Sewer Nodes	–	783	–	–	37,133	59,142	54.3%	2.9%	42.8%	0.0%	0.0%	
	Pumping Stations	1,376	1,939	38	802	18,265	33,066	12.4%	20.3%	63.1%	4.0%	0.2%	
	Treatment Plants	7,658	3,663	2,236	3,749	67,981	116,754	1.1%	52.7%	39.6%	6.6%	0.0%	
	Sub-total	9,034	25,267	4,917	7,056	348,638	475,547	50.0%	28.4%	19.8%	1.9%	(0.1%)	
Stormwater drainage	Stormwater Pits & Pipes	9,703	35,295	1,422	718	169,299	230,597	37.0%	41.0%	13.0%	5.2%	3.8%	
	Levee Banks	407	8,832	141	21	26,925	37,631	14.6%	72.3%	12.0%	0.0%	1.1%	
	Open Drains, Channels, Flood Gates, Gross Pollutant Traps & Flood Pumps	17,880	10,109	–	–	46,726	84,150	8.6%	42.3%	27.9%	10.8%	10.5%	
	Sub-total	27,990	54,236	1,563	739	242,951	352,378	27.8%	44.7%	16.5%	6.0%	5.0%	
Open space / recreational assets	Swimming pools	–	–	193	125	3,649	5,863	0.0%	100.0%	0.0%	0.0%	0.0%	
	Playgrounds	1,861	1,529	116	281	7,320	10,093	42.3%	39.2%	14.6%	3.8%	0.0%	
	Irrigation	3,733	2,411	29	16	3,595	7,147	17.6%	30.2%	35.7%	9.8%	6.7%	
	Park Accessories	1,409	1,368	253	–	3,864	5,921	28.6%	47.6%	15.7%	7.4%	0.7%	
	Sporting Equipment	5,592	5,506	180	196	17,197	23,300	46.7%	29.3%	20.9%	2.2%	0.9%	
	Other	5,012	–	41	178	2,998	6,491	8.2%	14.6%	77.2%	0.0%	0.0%	
	Sub-total	17,607	10,814	812	796	38,623	58,815	31.7%	38.4%	25.2%	3.4%	1.3%	
Total – all assets		272,265	160,060	22,589	21,849	1,636,224	2,340,330	25.7%	47.6%	21.8%	3.8%	1.1%	

excl W&S \$17,672

Regional Council: General Rates (\$46,673) | General Assets Maintenance and Depreciation (\$52,907)

NB: example – growth council

Attachment 4 – Sample General Assets and Rating Schedules – LG Financial Statements – Coastal

B2-1 Rates and annual charges

\$ '000	Timing	2023	2022
Ordinary rates			
Residential	2	26,742	26,210
Farmland	2	468	466
Business	2	4,838	4,720
Less: pensioner rebates (mandatory)	2	(865)	(874)
Rates levied to ratepayers		31,183	30,522
Pensioner rate subsidies received	2	471	484
Total ordinary rates		31,654	31,006

C1-7 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2022			Asset movements during the year			
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense
\$ '000							
Capital work in progress	40,533	–	40,533	32,968	64,530	–	–
Plant and equipment	36,178	(20,888)	15,290	–	–	(484)	(1,940)
Office equipment	12,430	(3,255)	9,175	–	–	–	(1,373)
Furniture and fittings	1,769	(152)	1,617	–	–	–	(152)
Land:							
– Operational land	68,140	–	68,140	–	1,336	(608)	–
– Community land	112,657	–	112,657	–	137	(1,107)	–
– Land under roads (post 30/6/08)	18,868	–	18,868	–	–	–	–
Land improvements – non-depreciable	32	–	32	–	–	(32)	–
Land improvements – depreciable	688	(188)	500	–	–	(487)	(14)
Infrastructure:							
– Buildings	193,881	(46,851)	147,030	–	318	(361)	(3,703)
– Other structures	27,874	(8,884)	18,990	–	–	(24)	(1,022)
– Roads	812,055	(251,278)	560,777	–	7,314	(1,728)	(11,721)
– Bridges	65,146	(19,123)	46,023	–	–	(387)	(761)
– Footpaths	52,038	(14,519)	37,519	–	2,047	(100)	(892)
– Bulk earthworks (non-depreciable)	–	(2)	(2)	–	–	2	–
– Stormwater drainage	151,593	(39,996)	111,597	–	1,997	(207)	(1,385)
– Water supply network	413,122	(204,492)	208,630	–	1,294	(719)	(6,859)
– Sewerage network	518,132	(229,383)	288,749	–	1,928	(548)	(9,127)
– Swimming pools	14,807	(4,840)	9,967	–	–	–	(377)
– Other open space/recreational assets	79,716	(39,332)	40,384	–	602	(33)	(2,273)
Other assets:							
– Library books	840	(327)	513	–	–	–	(164)
– Other	7	(2)	5	–	–	–	–
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):							
– Tip assets	214	(214)	–	–	–	–	–
Total infrastructure, property, plant and equipment	2,620,720	(883,726)	1,736,994	32,968	81,503	(6,823)	(41,763)

excl W&S \$25,777

Unaudited report on infrastructure assets as at 30 June 2023

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard		Estimated cost to bring to the agreed level of service set by Council	2022/23 Required maintenance ^a	2022/23 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		\$ '000	\$ '000	\$ '000					1	2	3	4	5
Buildings	Other	—	—	—	—	—	—	—	0.0%	0.0%	0.0%	0.0%	0.0%
	Administration	—	—	546	469	10,774	18,483	10.0%	70.0%	20.0%	0.0%	0.0%	0.0%
	Bush Fire Brigade	114	114	184	158	4,764	6,875	25.6%	70.5%	2.2%	1.7%	0.0%	0.0%
	Caravan Parks/Camp Grounds	418	418	32	27	10,982	14,406	18.0%	69.7%	9.5%	2.8%	0.0%	0.0%
	Community Centres	—	—	2,763	2,742	3,576	4,940	70.7%	24.8%	4.5%	0.0%	0.0%	0.0%
	Libraries	—	—	175	150	8,684	13,378	63.4%	31.7%	4.9%	0.0%	0.0%	0.0%
	Operational	754	754	585	503	40,601	54,087	55.4%	39.9%	3.3%	1.4%	0.0%	0.0%
	Parks & Reserves	—	—	—	—	146	180	29.2%	70.8%	0.0%	0.0%	0.0%	0.0%
	Public Halls	—	—	102	88	24,428	27,095	88.3%	7.3%	4.4%	0.0%	0.0%	0.0%
	Public Toilets	—	—	895	756	6,495	8,629	40.8%	53.1%	6.1%	0.0%	0.0%	0.0%
	Sporting Facilities	199	199	310	266	14,640	21,813	35.6%	48.0%	15.5%	0.9%	0.0%	0.0%
	Swimming Pool Centres	48	48	1,562	1,526	29,801	32,244	88.7%	7.9%	3.2%	0.2%	0.0%	0.0%
	Sub-total	1,533	1,533	7,154	6,685	154,891	202,130	55.4%	36.9%	6.9%	0.0%	0.0%	0.0%
Other structures	Other structures	152	152	640	549	10,021	13,848	63.4%	11.4%	24.1%	1.1%	0.0%	0.0%
	Waste Not in Buildings	177	177	2,199	2,016	10,824	17,687	45.7%	38.4%	14.8%	1.1%	0.0%	0.0%
	Sub-total	329	329	2,839	2,565	20,845	31,535	53.5%	26.5%	18.9%	1.1%	0.0%	0.0%
	Road Furniture	5,806	5,806	413	357	73,943	128,900	39.0%	30.0%	27.0%	4.0%	0.0%	0.0%
	Unsealed roads	9,472	9,472	914	839	7,504	24,710	16.0%	22.0%	23.0%	39.0%	0.0%	0.0%
	Bridges	1,951	1,951	41	37	52,698	73,151	52.0%	22.0%	23.0%	3.0%	0.0%	0.0%
	Footpaths	1,106	1,106	171	131	22,396	29,420	70.0%	19.0%	8.0%	3.0%	0.0%	0.0%
	Other road assets	1,375	1,375	21	18	3,079	9,050	19.0%	8.0%	58.0%	15.0%	0.0%	0.0%
	Bulk earthworks	—	—	—	—	208,151	208,151	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Other	—	—	—	—	—	—	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Shared Footpaths	182	182	114	87	16,230	19,210	92.0%	4.0%	3.0%	1.0%	0.0%	0.0%
	Sealed Roads Structure Regional	2,210	2,210	296	261	37,693	58,043	32.0%	42.0%	22.0%	4.0%	0.0%	0.0%
	Sealed Roads Structure Rural	2,639	2,639	686	592	70,368	106,821	38.0%	50.0%	10.0%	2.0%	0.0%	0.0%
	Sealed Roads Structure Urban	8,601	8,601	1,492	1,286	132,231	256,632	24.0%	59.0%	13.0%	4.0%	0.0%	0.0%
	Sealed Roads Surface Regional	328	328	129	111	2,457	4,833	32.0%	23.0%	38.0%	7.0%	0.0%	0.0%
	Sealed Roads Surface Rural	711	711	292	252	4,909	10,000	29.0%	31.0%	32.0%	8.0%	0.0%	0.0%
	Sealed Roads Surface Urban	3,268	3,268	635	548	9,960	24,840	22.0%	21.0%	43.0%	14.0%	0.0%	0.0%
	Carparks	718	718	144	129	17,669	28,485	45.0%	32.0%	21.0%	2.0%	0.0%	0.0%
	Bus Shelter	159	159	22	19	1,206	1,990	37.0%	47.0%	8.0%	8.0%	0.0%	0.0%
Roads	Transverse Drainage	108	108	643	555	18,938	26,581	52.0%	43.0%	5.0%	0.0%	0.0%	0.0%
	Sub-total	38,634	38,634	6,013	5,222	679,432	1,010,817	49.3%	32.4%	14.4%	3.9%	0.0%	0.0%
Water supply network	Dams	—	—	195	195	19,477	33,635	4.1%	90.2%	5.7%	0.0%	0.0%	0.0%
	Pipeline	48,210	48,210	2,378	2,378	154,585	314,778	28.6%	38.0%	18.1%	15.3%	0.0%	0.0%
	Pump Stations	3,027	3,027	659	659	2,100	9,297	2.9%	20.8%	43.8%	32.5%	0.0%	0.0%
	Reservoirs	201	201	275	275	26,254	54,764	2.0%	73.1%	24.4%	0.5%	0.0%	0.0%
	Treatment Plants	—	—	1,145	1,145	18,699	34,223	38.9%	25.2%	35.9%	0.0%	0.0%	0.0%
	Other	—	—	—	—	—	—	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	51,438	51,438	4,652	4,652	221,115	446,697	23.7%	44.9%	19.8%	11.5%	0.1%	0.0%
Sewerage network	Other	—	—	—	—	—	—	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Pipeline	1,471	1,471	1,641	1,641	212,376	348,250	43.9%	33.3%	22.4%	0.4%	0.0%	0.0%
	Pump Stations	17,854	17,854	2,797	2,797	41,547	84,377	33.9%	26.7%	18.2%	21.2%	0.0%	0.0%
	Treatment Works	9,395	9,395	2,876	2,876	52,141	129,226	20.2%	9.2%	63.3%	7.3%	0.0%	0.0%
	Sub-total	28,720	28,720	7,314	7,314	306,064	561,853	36.9%	26.8%	31.2%	5.1%	0.0%	0.0%
Stormwater drainage	Stormwater drainage	7,582	7,582	76	63	108,824	151,634	85.0%	4.0%	6.0%	5.0%	0.0%	0.0%
	Other	—	—	169	140	11,326	12,260	83.0%	17.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	7,582	7,582	245	203	120,150	163,894	84.9%	5.0%	5.6%	4.6%	(0.1%)	0.0%
Open space / recreational assets	Swimming pools	1,100	1,100	1,417	1,402	10,343	15,970	59.0%	12.0%	22.0%	7.0%	0.0%	0.0%
	Other Open Space Recreational	5,683	5,683	3,386	2,967	36,115	64,816	37.0%	30.0%	24.0%	9.0%	0.0%	0.0%
	Waterways	11,023	11,023	203	174	7,862	24,125	16.0%	24.0%	14.0%	46.0%	0.0%	0.0%
	Sub-total	17,806	17,806	5,006	4,543	54,320	104,911	35.5%	25.9%	21.4%	17.2%	0.0%	0.0%
Total – all assets		146,042	146,042	33,223	31,184	1,556,817	2,521,837	44.3%	31.6%	18.3%	5.8%	0.0%	0.0%

excl W,W&S \$19,058

Coastal Council: General Rates (\$31,654) | General Assets Maintenance and Depreciation (\$44,335)

B2-1 Rates and annual charges

\$ '000	2023
Ordinary rates	
Residential	63,277
Farmland	636
Business	7,360
Major shopping centre	1,279
Less: pensioner rebates	(839)
Rates levied to ratepayers	71,713
Pensioner rate subsidies received	453
Total ordinary rates	72,166

C1-6 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2022			Asset movements during			
\$ '000	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense
Capital work in progress	27,231	–	27,231	37,618	27,066	–	–
Plant and equipment	20,025	(12,903)	7,122	–	3,919	(536)	(1,535)
Office equipment	2,785	(2,494)	291	–	798	–	(147)
Furniture and fittings	538	(407)	131	–	–	–	(48)
Land:							
– Operational land	150,688	–	150,688	–	–	–	–
– Community land	339,987	–	339,987	–	–	–	–
Land improvements	113,887	(45,427)	68,460	–	–	–	(2,195)
Infrastructure:							
– Buildings – non-specialised	104,186	(34,699)	69,487	–	–	–	(2,504)
– Buildings – specialised	101,716	(41,404)	60,312	–	–	(377)	(2,135)
– Other structures	29,306	(14,306)	15,000	–	–	(15)	(1,181)
– Roads	443,336	(87,626)	355,710	–	–	(1,898)	(6,233)
– Bridges	18,889	(3,540)	15,349	–	–	–	(320)
– Footpaths	58,625	(21,003)	37,622	–	–	(69)	(607)
– Bulk earthworks (non-depreciable)	79,459	–	79,459	–	–	–	–
– Stormwater drainage	588,700	(132,998)	455,702	–	–	(201)	(4,587)
– Water supply network	270	(111)	159	–	–	–	(7)
– Swimming pools	30,733	(5,230)	25,503	–	–	–	(434)
Other assets:							
– Catchment remediation assets	18,149	(2,931)	15,218	–	–	–	(348)
– Library books	2,970	(1,765)	1,205	–	403	–	(464)
Total infrastructure, property, plant and equipment	2,131,480	(406,844)	1,724,636	37,618	32,186	(3,096)	(22,745)

Report on infrastructure assets as at 30 June 2023

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard		Estimated cost to bring to the agreed level of service set by Council	2022/23 Required maintenance *	2022/23 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	1	2	3	4	5
Buildings	Libraries	60	60	290	467	14,963	17,850	42.4%	0.0%	55.2%	2.4%	0.0%	
	Amenities	1,991	16,500	820	17	24,029	37,174	4.6%	28.7%	61.0%	5.8%	0.0%	
	Commercial/Residential Buildings	2,592	—	610	69	11,857	28,777	1.0%	12.3%	75.1%	11.6%	0.0%	
	Rural Fire Service Buildings	585	585	200	211	11,654	18,160	0.0%	7.5%	92.4%	0.2%	0.0%	
	Indoor Sports Stadium	—	—	170	211	10,122	13,038	0.0%	0.0%	100.0%	0.0%	0.0%	
	Council Offices /Administration Centres	7,231	11,520	400	228	17,030	26,627	0.0%	0.0%	29.3%	70.7%	0.0%	
	Council Works Depot	640	—	370	211	5,191	11,570	0.0%	0.0%	100.0%	0.0%	0.0%	
	Council Public Halls	217	217	630	996	33,192	54,176	0.0%	10.0%	82.9%	5.2%	1.9%	
	Sub-total	13,316	28,882	3,490	2,410	129,350	208,685	5.2%	10.0%	71.0%	13.2%	0.6%	
Other structures	Other structures	—	—	75	265	14,934	28,701	20.0%	45.0%	22.0%	7.0%	6.0%	
	Wharves, Pontoons & Seawalls	815	815	309	254	2,061	3,658	26.9%	38.0%	16.2%	4.5%	14.4%	
	Sub-total	815	815	384	519	16,995	32,359	20.8%	44.2%	21.3%	6.7%	7.0%	
Roads	Sealed Road	4,545	4,545	1,050	1,221	411,036	465,619	38.9%	33.2%	18.7%	6.5%	2.7%	
	Unsealed roads	270	270	240	149	68	3,937	3.6%	0.0%	96.2%	0.0%	0.2%	
	Bridges	—	—	20	26	18,275	23,225	17.0%	72.9%	10.1%	0.0%	0.0%	
	Footpaths	236	236	580	544	44,030	73,226	22.7%	0.0%	55.6%	21.7%	0.0%	
	Traffic Facilities	219	219	278	126	13,715	18,059	36.9%	50.0%	10.6%	2.6%	0.0%	
	Signs	—	—	57	153	5,338	5,340	66.2%	0.1%	32.8%	0.0%	1.0%	
	Traffic Barrier Fencing	57	57	62	28	3,051	3,852	90.9%	6.3%	0.0%	2.8%	0.0%	
	Car Parks	251	251	50	6	1,341	2,664	54.7%	1.6%	43.7%	0.0%	0.0%	
	Cycleways and Shared path	25	13,955	30	5	395	995	0.0%	19.1%	80.9%	0.0%	0.0%	
	Kerb and Gutter	54	54	200	189	51,913	80,092	21.1%	0.0%	78.7%	0.2%	0.0%	
	Sub-total	5,657	19,587	2,567	2,447	644,434	677,009	34.6%	26.7%	29.9%	6.9%	1.9%	
Stormwater drainage	Pipes	712	10,712	552	578	389,296	510,329	14.5%	75.1%	10.4%	0.1%	0.0%	
	Culverts	173	173	36	38	25,280	30,198	6.4%	0.2%	93.5%	0.0%	0.0%	
	Head Walls	15	15	—	1	339	350	100.0%	0.0%	0.0%	0.0%	0.0%	
	Channels	21	21	4	4	2,656	3,542	1.7%	83.3%	15.0%	0.0%	0.0%	
	Pits	420	420	104	108	72,395	93,664	33.5%	57.6%	8.6%	0.2%	0.0%	
	Sub-total	1,341	11,341	696	729	489,966	638,083	16.9%	69.0%	14.1%	0.1%	(0.1%)	
Open space / recreational assets	Aquatic Centres	2,242	2,242	480	765	25,069	30,733	0.0%	0.0%	100.0%	0.0%	0.0%	
	Sub-total	2,242	2,242	480	765	25,069	30,733	0.0%	0.0%	100.0%	0.0%	0.0%	
	Total – all assets	23,371	62,867	7,617	6,870	1,305,966	1,586,869	22.6%	41.4%	30.1%	4.9%	1.0%	

Metro Council: General Rates (\$72,166) | General Assets Maintenance and Depreciation (\$30,362)

Attachment 6 – LG Code of Accounting Practice – Asset Definitions

Table A1 – Examples of maintenance and operational activities

Asset class	Asset category	Example costs and activities
Buildings Other structures		Painting (minor), air conditioning, changing light fixtures, furniture repair, pest control, drain clearing, water and energy charges, elevator servicing, water and sewer charges, signage, security costs, mowing, waterproofing, fire protection servicing, parking, goods delivery, phone servicing, IT servicing.
Roads	Sealed roads	Pothole repair, crack sealing, heavy patching (where the useful life remains unchanged), street lighting energy and operating costs, pavement markings, guide posts, vegetation control, mowing, roadside slashing, table drain clearing, grading unsealed surfaces, enrichment seals, traffic control, signage (individual placement), kerb and gutter repair, footway and cycleway maintenance, street furniture repair, clearing subsoil drains, tree inspection and maintenance, grout injection for rigid pavements, paver sealing, utility works inspections, utility works and associated betterment (where useful life unchanged).
	Unsealed roads	
	Bridges	
	Other road assets including paths and carparks	
Water supply network		Routine activities such as water treatment plant operations, pump maintenance, water main and water service repairs, valve exercising, hydrant inspections, reservoir inspections, power consumption, chemical use, water meter reading, water sampling and testing, vegetation control/mowing, licensing, payment for bulk water supply.
Sewerage network		Routine activities such as sewage treatment plant operations, pump maintenance, sewer main repairs, clearing sewer chokes, pump station inspections/cleaning, CCTV sewer inspections, power consumption, chemical use, licensing, effluent re-use operations.
Stormwater drainage		CCTV, pipe blockage cleaning and associated disposal costs, pipe repair, tree root removal, relining (which does not extend useful life), repair pits and lids, clear/repair gross pollutant traps (GPTs), rain garden soil cleaning, rain garden plants, flood control device maintenance, traffic control, management of new connections.
Open space/ recreational assets	Swimming pools	Water cleaning costs, chemicals, membrane and tile repair, repairing pool devices, repairing gym equipment, repairing shade structures, kiosk operations, advertising signs, and all building asset class example costs and activities.

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	Other open space/recreational assets	Mowing, signage, pest control, play/sports equipment repair, path, repair, lighting energy and operating costs, tree maintenance, garden plants, gardening, line marking, fence painting and repair, events management, furniture repairs, water feature servicing, footbridges repair. For associated kiosks, grandstands and amenities, refer to the 'Buildings' asset class; for associated drains, refer to the 'Stormwater drainage' asset class; for associated carparks, refer to the 'Roads' asset class.
Other infrastructure assets		Levee bank maintenance, jetty maintenance, waste facility maintenance, rock/sea walls.

Table B1 – Examples of renewal and rehabilitation costs and activities

Asset class	Asset category	Example costs and activities
Buildings		Replacement of whole components such as windows, roofs, walls, doors, floor coverings, furniture, bathrooms, kitchens, stages, railings, fences, external landscape, electrical systems, security systems, air conditioners and elevators, painting of entire interior and exterior areas.
Other structures		
Roads	Sealed roads	Micro-surfacing, resealing, rejuvenation, stabilisation, asphalt, gravel re-sheeting, major rehabilitation (that extends the useful life compared to that predicted), guardrail replacement, signage group replacement, base/sub-base re-placement, full bridge component replacement, footway replacement, rigid pavement replacement, light pole replacement, kerb and gutter replacement, traffic island replacement, street furniture replacement.
	Unsealed roads	
	Bridges	
	Other road assets including pathways and car parks	
Water supply network		Water treatment plant and pumping station augmentations, pump replacement, water main replacement, hydrant and valve replacement, telemetry and control system replacement, water meter replacement, reservoir replacement, major rehabilitation on structures/dams. (For buildings, roads and pathways, see elsewhere in this table).
Sewerage network		Sewage treatment plant and pumping station augmentations, pump replacement, sewer main replacement or relining, manhole replacement, telemetry and control system replacement, major rehabilitation on structures. (For buildings, roads and pathways, see elsewhere in this table).
Stormwater drainage		Replacement of whole components such as pipes, pits, GPTs, rain gardens, flood control monitoring and control equipment, pipe relining (that extends useful life).
Open space/recreational assets	Swimming pools	Replacement of whole components such as tiling, pumps, heating equipment, water treatment equipment, pool shells, sporting equipment, shade structures, furniture, paths. (For building structures, see the 'Buildings' asset class).
	Other open space/recreational assets	Replacement of whole components such as turf, field surfacing, trees, paths, lighting, recreational/sport facilities and fences. (For associated kiosks, grandstands and amenities, refer to the 'Buildings' asset class; for associated drains, refer to the 'Stormwater drainage' asset class; for associated car parks, refer to the 'Roads' asset class.)
Other infrastructure assets		Replacement of water harvesting and reticulation, energy reticulation, levees, transport interchanges, livestock sale yards, and waste handling facilities; creation of new air space in landfills.

STANDING COMMITTEE ON STATE DEVELOPMENT

INQUIRY INTO THE ABILITY OF LOCAL GOVERNMENTS TO FUND INFRASTRUCTURE AND SERVICES

Monday 3 June 2024

Witness: Mr Peter Tegart (Always Thinking Advisory)

Questions Taken on Notice

- 2 How much more money do councils need? We've heard it's a case-by-case basis, but it's important to determine the quantum of the underfunding problem. Is it 5 per cent, 150 per cent?

Response

Refer response to QoN 1.