

Bogan
SHIRE

Annual
Report
2020/2021



Comfortable Country Living

Adopted 25/11/2021

Completed Projects 2020/2021



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About Bogan Shire

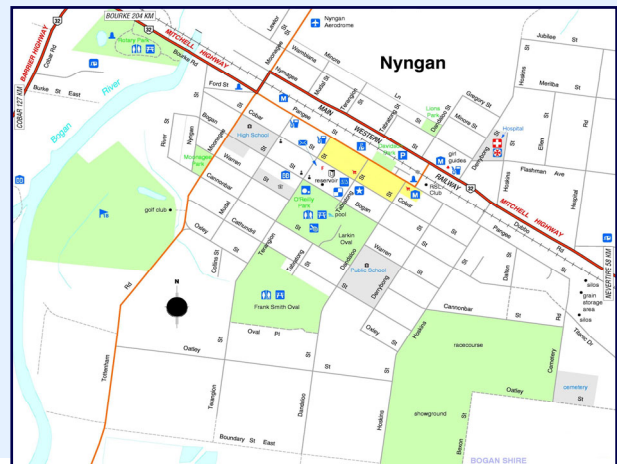
Bogan Shire, situated in Western New South Wales, has an area of 14,610 square kilometres, equivalent to about 1.8% of the State's land surface. The geographical centre of the State lies within the Shire boundaries. The Shire has an estimated population of 3012. Nyngan, the Shire's administrative centre, is located on the Bogan River at the junction of the Mitchell and Barrier Highways - an ideal rest point for the weary traveller.

There is an abundance of productive agricultural land for sheep and cattle production and large scale cropping enterprises. Nyngan's farmers are highly competitive on local and international markets and the large quantity of agricultural produce is conducive to the development of value adding industries and marketing ventures.

Nyngan offers warm hospitality and all the facilities of a modern rural township. Three Motels, two Caravan Parks, one hotel and access to 24-hours of free camping provides a choice of accommodation options. Three licensed Clubs and two hotels cater for entertainment and relaxation. The town also boasts a selection of cafes, restaurants and take-away food outlets for dining.

The Bogan Shire has a secondary school, five primary schools, a pre-school, a daycare centre, a mobile pre-school and a TAFE Campus. Nyngan's medical needs are catered for by the Bogan Shire Medical Centre, the Nyngan Health Service (Multi-purpose Health Centre which incorporates a hospital and nursing home complex) and a network of other health professionals including two private doctors and a dentist.

The recreational and sporting facilities in Nyngan are excellent and include facilities for bowls, golf, tennis, dancing, swimming, rugby league, rugby union, touch football, cricket, netball, fishing, boating, canoeing, water-skiing, soccer, little athletics and equestrian pursuits. Whether you are looking for an outback experience or a place to escape the hectic pace of the city life, we hope that a visit to the Bogan Shire will show you what real *"Comfortable Country Living"* is all about.



Mayor and General Manager's Message 2020/21

During the 2020/21 Financial Year Bogan Shire Council continued, along with the community, to carry on improving the Council's standard of "Comfortable Country Living". Nyngan and its three villages all have favourable comments from residents and visitors alike for their neat and tidy appearance and the ongoing work that has been carried out from Grant Funding has helped to achieve a lot of the improvements.

Road construction and maintenance continues to be the biggest single line item in Council's budget. Over \$1.5M was spent on gravel resheeting, 50km of our rural road network. \$373,493 was spent on regional road rehabilitation in 2021. \$684,277 was spent on bitumen reseals and over \$1.8M spent on other maintenance works on rural roads and town streets. Council undertook 2 kilometres of road construction on the Cockies Road to the value of \$303,384 and \$65,318 on new footpath constructions within Nyngan. The airport runway was resealed at a cost of \$353,312. The responsible way our Budget is managed has enabled Council to remain in a sound financial position throughout the year, maintaining our employment levels, reliably providing the services we are responsible for and delivering an extensive roadworks program. Council extends appreciation to the State Government and Transport for NSW who have provided funding for Fixing Local Roads Rounds 1 and 2 in 2020/21 as well as Flood Damage funding and to the Federal Government who increased our Roads to Recovery funding which has greatly increased the all-weather condition of our unsealed road network..

The Bogan Shire Medical Centre, operated by Council, continues to expand the range of services it provides to over 3,000 patients and had an extremely busy year this year helping to immunise over 1,000 people within our community. Council is also extremely grateful to the Australian Defence Force and Western Area Health who setup pop-up clinics at the showground and helped to get our community over 92% vaccinated which was an amazing effort by all involved. Extension to the Medical Centre have progressed thanks to funding from the Building Better Regions Fund and should see even further expansions to the range of services provided early in 2022.

Drought Community funding was spent on the Nyngan Pool resurfacing, training lights at the Junior League oval, purchase of sonography equipment, a public toilet at Hermidale Park and Improvements to Collierreina Hall. The Premier gave Council a \$25,000 grant when she visited Nyngan in January 2021, and that was used to create the new Nature Walking Trail along the Bogan River. This has been a wonderful addition to the River walks for tourism and very well received and utilised by the community especially during Covid 19 lockdowns. Council received grant funding to upgrade the airstrip from two different sources of funding, Resources for Regions and Remote Airstrip Upgrades. A third round of Stronger Country Community Funding is being used to build the new Youth and Community Centre which is progressing well and will be completed in early 2022. Council received funding from a Local Roads and Community

Mayor and General Manager's Message 2020/2021

Infrastructure Fund that came about as a stimulus package during the Covid 19 pandemic. There has been two rounds of this funding to date with a further round just announced. Council has carried out the construction of many projects from this funding that it would not have been otherwise able to do. The first round helped deliver our upper and lower weir improvements, the water slide at the Nyngan Pool, sealing of the Netball Courts, a new fence around the Cemetery, upgrades to Hermidale Park and Frank Smith Oval, a public toilet at Coolabah as well as some resheeting and resealing on our local roads. The second round saw a multi-purpose arena built at the Nyngan showground, named the Rodney Robb Arena, and the Walker Pavilion painted outside. The balance of the funding is being used to seal 2km of Pangee Rd and repair footpaths and kerb and guttering around Nyngan.

Council acknowledges the valuable contributions to our community by the Federal and State Governments. Council still has many grant projects underway and further funding for more projects to be announced in the near future.

A number of community events were again severely impacted, along with the rest of Australia, due to the Covid 19 pandemic and subsequent lockdowns. Wherever possible Council supported, promoted and provided assistance to community activities including Australia Day, Seniors Week, Youth Week, Anzac Day race meeting, Nyngan Show, Can Assist High Tea, Mental Health Week—BBQ, WSPA Dance Concert, Christmas light and rural letterbox competition, and the Nyngan Amateur Swimming Club Carnival.

The copper mine operated by Aeris Resources at Hermidale continues to make a very valuable contribution to our districts economy. A large proportion of their workforce are local people whose wages enhance the performance of our small businesses. Aeris Resources are very good corporate citizens frequently supporting our community events.

The severe three year drought continued for the last half of 2019 however, fortunately, a significant seasonal break started in February last year and good general rains continued enabling crops to be sown, pastures established and water supplies replenished. This seasonal turnaround has continued and boosted the spirits of all families in Bogan Shire. Fortunately we have missed any local outbreaks of the Covid-19 pandemic which has had a crippling effect on local business. The easing of restrictions however has seen many travellers passing through town and hopefully commenced a recovery.

Ray Donald OAM
Mayor

Derek Francis
General Manager

Mission Statement

"Comfortable
Country
Living"

To provide a comfortable country lifestyle by progressively improving the level of appropriate facilities and services and encouraging growth and economic development that is responsive to the needs of the community

Definition - Comfortable

Safe and secure (both physically and financially protected), affordable, enjoyable, and relaxed community environment.

Mission Statement

DESIRED OUTCOMES

Safe and Secure

- Economic viability for the shire as a whole – sustained business activity and continuing economic development
- Effective regulation and law enforcement
- Safe and trafficable road networks
- Full range of health services readily available
- Sanitation standards maintained
- Water quality assured
- Effective sewerage systems in place
- Flood Protection provided
- Protection and promotion of natural and man-made environments

Enjoyable

- Quality sporting and recreation facilities provided
- Cultural and social fabric of the community encouraged and supported
- Library service catering for the broader community
- The latest communication mediums are easily accessible
- High standard of service maintained through successful management of assets

Affordable

- Lower cost of living relative to regional and capital centres of population
- Competitive and diverse commercial enterprises
- Equitable distribution of rates, fees and charges
- Efficient and effective delivery of services

Relaxed

- The more laid-back qualities associated with “country” living are not lost
- Community and social fabric promoted and supported

Statement of Business Ethics

Bogan Shire Council is committed to the highest standards of honesty, fairness and integrity in all its business dealings.

Council operates according to an adopted Code of Conduct that sets out the standards of behaviour that Councillors and staff are expected to abide by when dealing with customers, suppliers, members of the community and public and when interacting with work colleagues.

With increasing business interaction between Council and the private sector it is important that standards of ethical behaviour expected of councillors and staff are maintained by members of the private sector in their dealings with Council.

Compliance with the standards contained within the document will ensure the best level of service can be provided to the community.

Values

The way Bogan Shire Council makes decisions, takes action and conducts business is defined by the following values.

- **Taking pride** in Nyngan and the greater Bogan Shire.
- **Working together** as a team to get things done.
- Being **accountable** for our decisions and actions.
- Having **respect** for other people.
- Acting with **integrity and honesty**.
- Demonstrating **strong leadership**.
- Providing responsive **customer service**.

Business Principles

The core principles underpinning all the business dealings of Bogan Shire Council are:

Obtaining the Best Value for Money

This does not mean that the best value for money equates to the lowest price. Council will use a number of factors to determine best value for money. Included are cost, quality, reliability, whole life running cost and timelines.

Statement of Business Ethics

Impartiality and Fairness

Council will be objective, even handed and reasonable through business dealings. Council's business dealings will be transparent and open to public scrutiny whenever possible, subject to confidentiality and privacy obligations.

Compliance with Legal and Statutory Obligations

Council at all times will adhere to all legal and statutory obligations.

What you can expect from Council and Staff

In order to maintain the highest standards of integrity and ethical conduct, Councillors and staff are required to comply with a Code of Conduct which includes:

1. Be accountable for actions
2. Act with fairness and equity
3. Exercise authority appropriately and transparently
4. Be responsible for their safety and that of others
5. Ensure awareness and compliance with Code of Conduct
6. Avoid actual and perceived conflicts of interest
7. Maintain confidentiality and privacy of information
8. Not engage in external employment that may create a conflict, affect work performance, use resources or information of Council, or bring discredit to Council
9. Report corruption, maladministration and wastage

Statement of Business Ethics

What Bogan Shire Council expects from its providers

Council expects private sector providers of goods and services will observe the following principles when dealing with Council;

1. Act ethically, fairly and honestly in dealing with Council
2. Be economically, socially and environmentally responsible in the provision of goods and services
3. Respect the conditions set out in Council documents
4. Comply with Councils procurement and purchasing policy and procedures
5. Respect the obligation of Councillors and staff to comply with the Council Code of Conduct
6. Do not lobby Councillors or Staff
7. Provide accurate and reliable information and advice when requested
8. Declare actual or perceived conflicts when aware such exists
9. Do not divulge privileged or confidential information to unauthorised persons
10. Do not engage in cohesive practises
11. Do not offer Councillors or staff inducements or incentives designed to improperly influence the conduct of their duties

Compliance

Council requires all providers to comply with the "Statement of Business Ethics". The principles are consistent with those of other public sector agencies, and are based on guidelines from the NSW Independent Commission against Corruption.

Non compliance could result in:

1. Termination of contracts
2. Loss of future opportunity
3. Investigation for corruption
4. Criminal Prosecution

Council Contact Information



Visit us:

Council Chambers are located at 81 Cobar Street, Nyngan NSW 2825

Office Hours: Monday to Friday from 8.00am – 4.30pm

Contact us:

Telephone: (02) 6835 9000

Fax: (02) 6835 9011

Email: admin@bogan.nsw.gov.au

Webpage: www.bogan.nsw.gov.au

Write to us:

If you wish to write to Council on any matter, the letter should be addressed to:

*The General Manager
Bogan Shire Council
PO Box 221
NYNGAN NSW 2825*

Council Contact Information

Meet with Staff:

Council staff are available during office hours to answer enquiries. It is good practice, although not essential, to make a prior appointment to see staff. This will ensure the staff member you require is available at the time.

Attend Council meetings:

There are 11 Ordinary Council meetings each year, one per month except for January. Council meetings are held on the fourth Thursday of each month, except the December meeting which is held on the third Thursday of the month. Meetings start at 9.30am. Meetings are normally held at the Council Chambers on Cobar Street, Nyngan however during Covid 19 have been held in the training room at the engineering department. All meetings of Council are now recorded and placed on Councils website and are normally open for the public to attend, with the exception of closed meeting items and during Covid 19. You may address Council in the Public Forum regarding a matter for consideration by Council in the meeting Business Paper. Notification to address the Council must be given 7 days before the day of the meeting. A Special Council Meeting may be called in between Ordinary Council Meetings if a matter of urgency arises that cannot wait until the next ordinary meeting. At least 24 hours notice must be given to call a Special Meeting. Bogan Shire Council comprises of nine Councillors, with the general election held every four years, usually in September except for this year where the election was postponed due to Covid 19. The most recent election was September 2016.

After Hours Service / Other Council Contacts

Bogan Bush Mobile:	02 6835 9038
Early Learning Centre:	02 6835 9038
Engineering Department:	02 6835 9027
Museum:	02 6832 1052
Public Library:	02 6835 9080
Ranger:	0428 607 407
Rural Fire Service:	02 6822 4422
Swimming Pool:	02 6835 9100
Visitor Information Centre:	02 6832 1052
Works Depot:	02 6835 9003
Medical Centre	02 6832 1305

Statutory Information

Local Government (General) Regulation 2005 Part 5

s428(4)(b) cl 132 Amount of rates and charges written off during the year

The following amounts of Rates and Charges were written off during the period 01/07/2020 to 30/06/2021.

General Rates	Pensioners	\$14,126
	Postponed	\$2,838
	Other (Ratepayers)	\$55
Water Charges	Pensioners	\$17,131
	Other (Ratepayers)	\$3,536
Sewerage Charges	Pensioners	\$15,356
	Other (Ratepayers)	\$3,095
Waste Charges	Pensioners	\$35,730
Interest Charges/Legal/ Other Charges	Postponed	\$1,026
	Other (Rate Payers)	\$-
Total Rates and Charges Written Off		\$92,896

It should be noted that Council receives a subsidy payment from the Department of Local Government for 55% of the Pensioner write-offs for the year. In 2020/21 this subsidy amounted to \$44,491.

s428(4)(b) cl 217(1)(a) Details of overseas visits by councillors, council staff or other persons representing council

No overseas visits were taken in 2020/2021 financial year.

s428(4)(b) cl 217(1)(a1) Elected members expenses and provision of facilities

Elected Member Expenses

The Mayoral Allowance for the year was set by Council at \$20,083 with \$4,017 (20%) of this paid to the Deputy Mayor as remuneration for services carried out on behalf of Council in the Mayor's absence. Councillors' annual remuneration was set at \$9,190 and was paid in twelve (12) monthly payments.

Councillors' travelling expenses, when using their own vehicle to attend Council functions and meetings, are reimbursed at the rates prescribed under the Car Allowance provisions of the Notional Agreement Preserving the Local Government State Award, with reimbursement of actual costs of incidentals subject to production of adequate documentation to substantiate claims.

The Mayor is provided with a motor vehicle and an office. Lunch and morning tea is provided for Councillors on meeting days.

Statutory Information

The following costs have been incurred by Council during the 2020/2021 financial year relating to the provision of councillor facilities and the payment of councillor expenses.

Councillors Fees	\$82,709
Mayoral Fee	\$20,083
Attendance at Conferences	\$121
Training	\$0
Insurance - Councillors	\$20,620
Travel Costs	\$285
Office Equipment	\$475
Meals & Entertainment	\$2,739
Telephone Costs	\$105
Vehicle Costs	\$27,720
Other Costs	\$7,292
Total Elected Members Cost	\$162,141

s428(4)(b) cl 217(1)(a2) Major contracts awarded

During the 2021/2022 financial year there were 5 large contracts awarded.

Regional West Constructions—Medical Centre Extension & Youth and Community Centre
Westrac—Motor Grader, WDI Earthmoving—Supply DGB20, GCM Enviro—Compactor,
THE Mining—Road Stabilising

s428(4)(b) cl 217(1)(a3) Amounts incurred by Council in relation to legal proceedings

The following amounts of legal charges were incurred by Council for the following reasons:

→ Legal proceedings - debt recovery against ratepayers	\$0
→ Other legal proceedings - Court Costs and excess paid	\$0

It should be noted that the majority of these charges are recoverable as a legal charge levied to the ratepayers concerned.

s428(4)(b) cl 217(1)(a4) Summary of resolutions made under Section 67 concerning work carried out on private land

Council did not subsidise any private works undertaken during the year.

Statutory Information

s428(4)(b) cl 217(1)(a5) Total amount contributed or otherwise granted under Section 356

Donation of Funding /Services to Sporting & Non-Profit bodies	\$39,509
Donations to Non-Profit Organisations	\$33,262
Student Scholarships	\$1,800
TOTAL	\$74,571

The total amount contributed or otherwise granted under Section 356 for the 2020/2021 financial year was \$74,571. The details of this amount are as follows:

s428(4)(b) cl 217(1)(a6) External bodies exercising Council functions

The external bodies that were delegated functions by Council during the year are as follows:

Committee	Function
Nyngan Museum Management Committee	Care and control of grounds and the organisation of activities
Hermidale Sports Ground	Care and control of grounds and the organisation of activities
Collerreina Hall	Care and control of grounds and the organisation of activities
Coolabah School of Arts Hall Committee	Care and control of grounds and the organisation of activities

s428(4)(b) cl 217(1)(a7) Controlling interest in companies

Council held no controlling interest in any company during the 2020/2021 period.

s428(4)(b) cl 217(1)(a8) Corporations, partnerships, trusts, joint ventures, syndicates or other bodies in which Council participated

Bogan Shire is incorporated within the North Western Library Association with the shires of Coonamble, Gilgandra and Warren. Council's financial interest in this association is reported in Note 14 to the General Purpose Financial Reports.

Council is a member of the Orana Joint Organisation of Councils along with Warren, Gilgandra, Narromine, Mid-Western and Warrumbungle Councils. This organisation was formed to establish regional priorities and develop strategies and plans for their delivery as well as providing regional leadership to advocate for these priorities on behalf of the Councils involved.

s428(4)(b) cl 217(1)(a9) Activities to implement EEO Management Plan

The Anti-Discrimination and Equal Employment Opportunity Policy was recently reviewed by Management to ensure currency. Council's EEO Management Plan consists of 18 Strategies and 29 Activities, of which 97% have been undertaken in the current year.

s428(4)(b) cl 217(1)(b) Statement of Total Remuneration Package of General Manager Employment of General Manager

During the year Council employed the General Manager under contract. Total remuneration, including salaries, superannuation, motor vehicle and rental assistance is shown in the table below.

Total Salary	\$259,645
Superannuation	\$24,738
Total value non-cash benefits	\$18,200
FBT	\$4,193
Total	\$306,776

s428(2)(f) cl 217(1)(f) Activities relating to enforcing and ensuring compliance with the Companion Animals Act and Regulation

Lodgement of pound data collection returns with the Division.

2020/2021 Seizure Activity

During the year Council seized 33 companion animals -(5 feral cats & 28 dogs) and 7 companion animals were voluntarily surrendered. Of these 28 were released to organisations for rehoming, 6 were returned to the owners, and the remainder were euthanised at Council's determination.

Lodgement of pound data was sent to the Department of Local Government.

Lodgement of data relating to dog attacks with the Division

Council received 1 report of a dog attack which resulted in the owners being cautioned and and the seizure of 2 dogs.

Companion animal community education programs carried out.

Council undertook a limited education program via the use of local media resources such as the council column in the local paper, Councils Website and via social media to distribute information to the general public. This information was also made available at both Council offices and the Public Library. Council's Compliance and Waste Officer has been actively involved with the Police, local Vets and ROAR (Rural Outback Animal Rescue) when dealing with surrendered or seized animals.

Statutory Information

Amount of funding spent on companion animal management and activities.

Council expended a net \$124,653 on activities relating to the management and control of companion animals during the 2020/2021 financial year. A further detailed breakup of the income and expenditure for the management and control of companion animals in the Bogan Shire is listed below:

<u>Income</u>	\$
Registration Fees	4,824
Other Fees (Microchipping, impounding)	74
Total Income	4,898
<u>Expenditure</u>	
Impounding & Controlling Expenses	127,265
Administration	338
Consultants/Training	1,948
Other Expenses	-
Total Expenses	129,551
TOTAL COST OF COMPANION ANIMAL OPERATIONS	\$124,653

Strategies Council has in place to promote and assist the de-sexing of dogs and cats.

The Companion Animals Regulation 2008 significantly reduced the cost of lifelong registration for both de-sexed dogs and cats, which encourages residents to have their companion animals de-sexed. This fee is reduced even further for pensioners to help make the de-sexing of animals affordable and attractive option for all sectors in the community. During day to day duties, it is Council's strategy to have our Ranger actively educate residents on the benefits of de-sexing dogs and cats.

Strategies in place to comply with the requirement under section 64 (Companion Animals Act) to seek alternatives to euthanasia for unclaimed animals

Before destroying a seized or surrendered animal it is the duty of the Council to consider whether there is an alternative action to that of destroying the animal and (if applicable) to adopt any such alternative.

Off leash areas provided in the council area

Council provides an 'Off Leash' area which is located on the corner of Canonbar & Terangion Streets, Nyngan **Lot 1040 DP 1020916**.

s125(1) cl 7 Schedule 2 information included on GIPA activity

Council received seven applications in the last reporting period under the Government Information (Public Access) Act 2009.

Council's program for the proactive release of information involves assessment on a case by case basis. Council has very little information that is discretionally unavailable.

Number of access applications received

During the reporting period, Council received 7 formal access applications.

Number of refused applications

During the reporting period, Council refused no formal access application.

Statistical information about access applications

Table A: Number of applications by type of applicant and outcome*								
	Access Granted in Full	Access granted in part	Access refused in full	Information not held	Information already available	Refuse to deal with application	Refuse to confirm / deny whether information is held	Application withdrawn
Media	0	0	0	0	0	0	0	0
Members of Parliament	0	0	0	0	0	0	0	0
Private sector business	0	0	0	1	0	0	0	0
Not for profit organisations or community groups	0	0	0	0	0	0	0	0
Members of the public (application by legal representative)	0	2	0	0	0	0	0	0
Members of the public (other)	2	2	0	0	0	0	0	0

*More than one decision can be made in respect of a particular access application. If so, a recording must be made in relation to each such decision. This also applies to Table B.

Statutory Information

Table B: Number of applications by type of application and outcome

	Access Granted in Full	Access granted in part	Access refused in full	Information not held	Information already available	Refuse to deal with application	Refuse to confirm / deny whether information is held	Application withdrawn
Personal information applications*	0	0	0	0	0	0	0	0
Access applications (other than personal information applications)	3	2	0	1	0	0	0	0
Access applications that are partly personal information applications and partly other	0	0	0	0	0	0	0	0

*A **personal information application** is an access application for personal information (as defined in clause 4 of Schedule 4 to the Act) about the applicant (the applicant being an individual). The total number of decisions in Table B should be the same as Table A.

Table C: Invalid applications

Reason for invalidity	Number of applications
Application does not comply with formal requirements (section 41 of the Act)	0
Application is for excluded information of the agency (section 43 of the Act)	0
Application contravenes restraint order (section 110 of the Act)	0
Total number of invalid applications received	0
Invalid applications that subsequently became valid applications 1	0

Table D: Timeliness

Decided within the statutory timeframe (20 days plus any extensions)	6
Decided after 35 days (by agreement with applicant)	0
Not decided within time (deemed refusal)	0

Table E: Applications for review under Part 5 of the Act (by type of applicant)

Applications by access applicants	0
Applications by persons to whom information the subject of access application relates	0

s93G(5) Compliance with and effect of planning agreements in force

Council entered into a planning agreement governed by Subdivision 2 of Division 6 of Part 4 of the Act with Hera Resources Pty Ltd during the 2020/21 financial year. Hera Resources Pty Limited is a wholly owned subsidiary of Aurelia Metals Ltd and owns and operates Hera Gold Mine at Nymagee. The agreement is a Road Maintenance Contribution of \$120,000 per year for the life of the mine to be used for maintenance of the Nymagee Hermidale Road within the Bogan LGA. Council spent \$150,888 from this funding as well as \$51,604 from Council's own funds on maintaining this road in 2020/2021.

s31 cl 4 Public Interest Disclosures and Public Interest Disclosure Policy

Council has an adopted Public Interest Disclosures and Internal Reporting Policy. No public interest disclosures were made during the year.

s8(2) Carers Recognition Act 2010

Council adopted a Carer's Leave Policy in March 2013 with a revised version adopted in June 2019.

S13(1) Disability Inclusion Act 2014

Council adopted the Disability Inclusion Action Plan (DIAP) in April 2018. The DIAP's focus is on removing barriers and enabling people with a disability to participate fully in their communities. Bogan Shire Council takes pride in its ability to provide a Comfortable Country Lifestyle. In order to achieve this we must recognise a socially just community is one where everyone has fair and equal access to services. It is important to acknowledge some people need more support than others. Council recognises older people and people with a disability as being in need of this additional level of support.

Council has progressed the following initiatives from the DIAP:

- Council recognises International Day for People with Disabilities
- Liaise with the Interagency Group for ways to provide opportunities for people with disabilities
- Attend Interagency Meetings and ensure disability opportunity remains on agenda
- Accessible toilet and change facilities at Larkin Oval
- Appropriate Shade over the Liberty Swing
- An accessible front counter
- Accessible and safe footpaths
- Explore funding options to extend footpath network

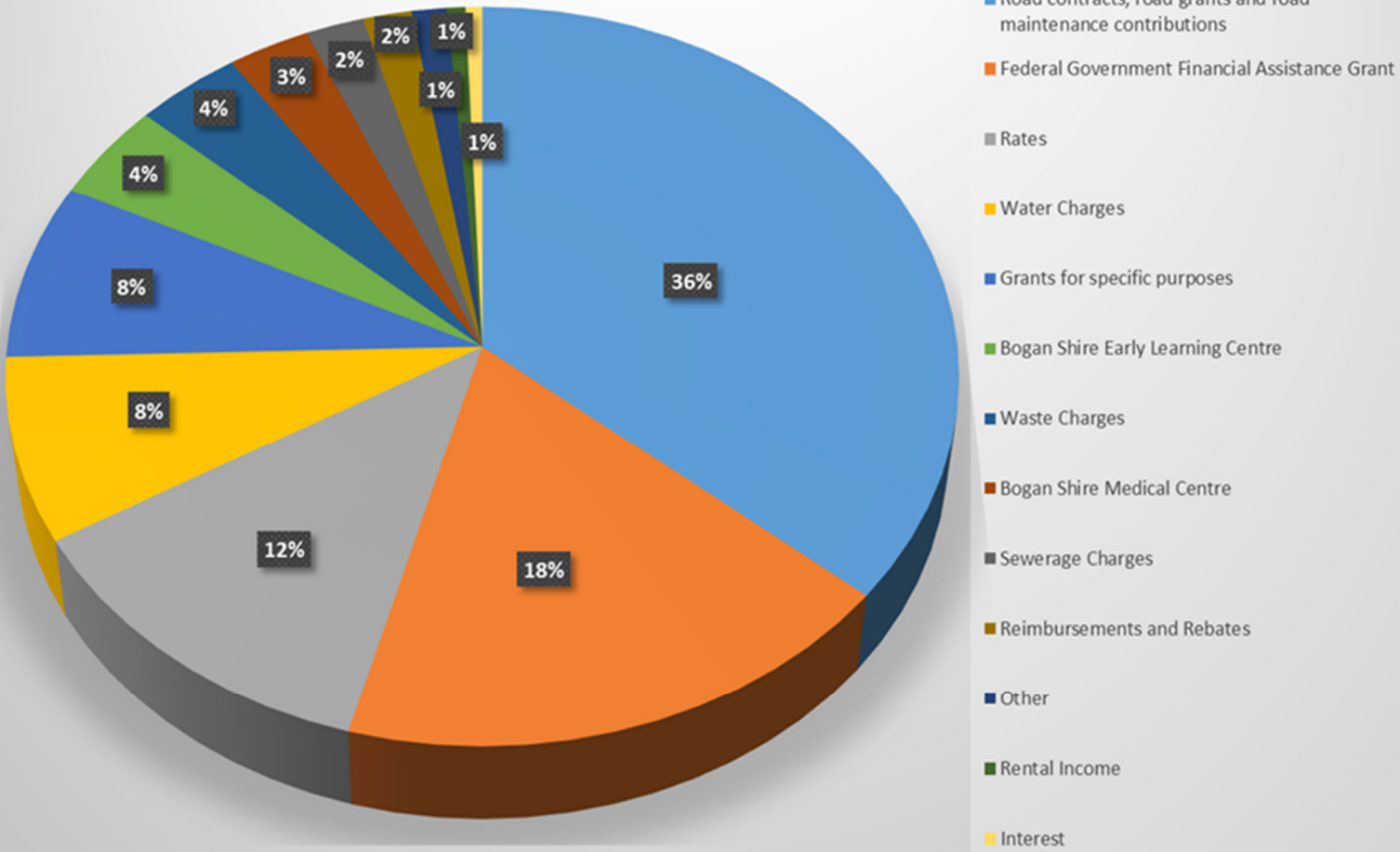
Swimming Pools Act (SP Act) 1992, s 22F(2) Swimming Pools Regulation 2018 (SP Reg) cl 23

Details of inspections of private swimming pools. Include:

- number of inspections of tourist and visitor accommodation. 0
- number of inspections of premises with more than 2 dwellings. 0
- number of inspections that resulted in issuance a certificate of compliance under s22D of the SP Act. 1
- number of inspections that resulted in issuance a certificate of noncompliance under cl 21 of the SP Reg. 2

Annexure One Financial Statements

Operating Revenue



Bogan Shire Council

ANNUAL FINANCIAL STATEMENTS
for the year ended 30 June 2021



Bogan Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2021



Bogan Shire Council

General Purpose Financial Statements

for the year ended 30 June 2021

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Overview

Bogan Shire Council is constituted under the Local Government Act 1993 (NSW) and has its principal place of business at:

81 Cobar Street
Nyngan NSW 2825

Council's guiding principles are detailed in Chapter 3 of the LGA and includes:

- principles applying to the exercise of functions generally by council,
- principles to be applied when making decisions,
- principles of community participation,
- principles of sound financial management, and
- principles for strategic planning relating to the development of an integrated planning and reporting framework.

A description of the nature of Council's operations and its principal activities are provided in Note B1-2.

Through the use of the internet, we have ensured that our reporting is timely, complete and available at minimum cost. All press releases, financial statements and other information are publicly available on our website: www.bogan.nsw.gov.au.

Bogan Shire Council

General Purpose Financial Statements

for the year ended 30 June 2021

Understanding Council's Financial Statements

Introduction

Each year NSW local governments are required to present audited financial statements to their council and community.

What you will find in the Statements

The financial statements set out the financial performance, financial position and cash flows of Council for the financial year ended 30 June 2021.

The format of the financial statements is standard across all NSW Councils and complies with both the accounting and reporting requirements of Australian Accounting Standards and requirements as set down by the Office of Local Government.

About the Councillor/Management Statement

The financial statements must be certified by senior staff as 'presenting fairly' the Council's financial results for the year and are required to be adopted by Council – ensuring both responsibility for and ownership of the financial statements.

About the Primary Financial Statements

The financial statements incorporate five "primary" financial statements:

1. The Income Statement

Summarises Council's financial performance for the year, listing all income and expenses. This statement also displays Council's original adopted budget to provide a comparison between what was projected and what actually occurred.

2. The Statement of Comprehensive Income

Primarily records changes in the fair value of Council's Infrastructure, property, plant and equipment.

3. The Statement of Financial Position

A 30 June snapshot of Council's financial position indicating its assets, liabilities and "net wealth".

4. The Statement of Changes in Equity

The overall change for the year (in dollars) of Council's "net wealth".

5. The Statement of Cash Flows

Indicates where Council's cash came from and where it was spent. This statement also displays Council's original adopted budget to provide a comparison between what was projected and what actually occurred.

About the Notes to the Financial Statements

The Notes to the Financial Statements provide greater detail and additional information on the five primary financial statements.

About the Auditor's Reports

Council's financial statements are required to be audited by the NSW Audit Office.

In NSW the auditor provides 2 audit reports:

1. an opinion on whether the financial statements present fairly the Council's financial performance and position, and
2. their observations on the conduct of the audit, including commentary on the Council's financial performance and financial position.

Who uses the Financial Statements?

The financial statements are publicly available documents and must be presented at a Council meeting between seven days and five weeks after the date of the audit report.

The public can make submissions to Council up to seven days subsequent to the public presentation of the financial statements.

Council is required to forward an audited set of financial statements to the Office of Local Government.

Bogan Shire Council

General Purpose Financial Statements

for the year ended 30 June 2021

Statement by Councillors and Management made pursuant to Section 413(2)(c) of the *Local Government Act 1993* (NSW)

The attached general purpose financial statements have been prepared in accordance with:

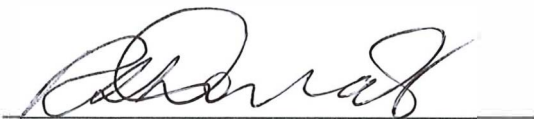
- the *Local Government Act 1993* and the regulations made thereunder,
- the Australian Accounting Standards and other pronouncements of the Australian Accounting Standards Board
- the Local Government Code of Accounting Practice and Financial Reporting.

To the best of our knowledge and belief, these statements:

- present fairly the Council's operating result and financial position for the year
- accord with Council's accounting and other records.

We are not aware of any matter that would render these statements false or misleading in any way.

Signed in accordance with a resolution of Council made on 26 August 2021.



R L Donald OAM
Mayor
26 August 2021



G R J Neill
Councillor
26 August 2021



D A Francis
General Manager
26 August 2021



S A Waterhouse
Responsible Accounting Officer
26 August 2021

Bogan Shire Council

Income Statement

for the year ended 30 June 2021

<i>Original unaudited budget 2021 \$ '000</i>		Notes	<i>Actual 2021 \$ '000</i>	<i>Actual 2020 \$ '000</i>
	Income from continuing operations			
5,201	Rates and annual charges	B2-1	5,203	5,086
3,668	User charges and fees	B2-2	9,144	4,786
140	Other revenue	B2-3	299	238
8,143	Grants and contributions provided for operating purposes	B2-4	9,728	8,211
283	Grants and contributions provided for capital purposes	B2-4	4,786	3,196
198	Interest and investment income	B2-5	152	248
195	Other income	B2-6	181	197
566	Net gains from the disposal of assets	B4-1	106	–
18,394	Total income from continuing operations		29,599	21,962
	Expenses from continuing operations			
7,108	Employee benefits and on-costs	B3-1	7,990	7,519
10,807	Materials and services	B3-2	11,388	7,556
79	Borrowing costs	B3-3	78	84
4,030	Depreciation, amortisation and impairment for non-financial assets	B3-4	4,145	4,069
599	Other expenses	B3-5	428	244
–	Net losses from the disposal of assets	B4-1	–	24
22,623	Total expenses from continuing operations		24,029	19,496
(4,229)	Operating result from continuing operations		5,570	2,466
(4,229)	Net operating result for the year attributable to Council		5,570	2,466
(4,512)	Net operating result for the year before grants and contributions provided for capital purposes		784	(730)

The above Income Statement should be read in conjunction with the accompanying notes.

Bogan Shire Council

Statement of Comprehensive Income

for the year ended 30 June 2021

	<i>Actual</i> 2021	<i>Actual</i> 2020
Notes	\$ '000	\$ '000
Net operating result for the year – from Income Statement	5,570	2,466
Other comprehensive income:		
Amounts which will not be reclassified subsequently to the operating result		
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-6 (48)	657
Total items which will not be reclassified subsequently to the operating result	(48)	657
Total other comprehensive income for the year	(48)	657
Total comprehensive income for the year attributable to Council	5,522	3,123

The above Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

Bogan Shire Council

Statement of Financial Position

as at 30 June 2021

	Notes	Actual 2021 \$ '000	Actual 2020 \$ '000
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	13,684	5,668
Investments	C1-2	2,800	7,800
Receivables	C1-4	5,320	2,937
Inventories	C1-5	659	434
Other		103	76
Total current assets		22,566	16,915
Non-current assets			
Receivables	C1-4	671	597
Infrastructure, property, plant and equipment	C1-6	239,583	236,217
Investments accounted for using the equity method	D2-1	70	61
Total non-current assets		240,324	236,875
Total assets		262,890	253,790
LIABILITIES			
Current liabilities			
Payables	C3-1	1,852	1,046
Contract liabilities	C3-2	3,327	518
Borrowings	C3-3	119	116
Employee benefit provisions	C3-4	2,005	1,926
Total current liabilities		7,303	3,606
Non-current liabilities			
Borrowings	C3-3	2,185	2,304
Total non-current liabilities		2,185	2,304
Total liabilities		9,488	5,910
Net assets		253,402	247,880
EQUITY			
Accumulated surplus	C4-1	168,234	162,664
IPPE revaluation reserve	C4-1	85,168	85,216
Council equity interest		253,402	247,880
Total equity		253,402	247,880

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

Bogan Shire Council

Statement of Changes in Equity

for the year ended 30 June 2021

	as at 30/06/21			as at 30/06/20		
	Accumulated surplus \$ '000	IPPE revaluation reserve \$ '000	Total equity \$ '000	Accumulated surplus \$ '000	IPPE revaluation reserve \$ '000	Total equity \$ '000
Opening balance at 1 July	162,664	85,216	247,880	160,621	84,559	245,180
Changes due to AASB 1058 and AASB 15 adoption	-	-	-	(423)	-	(423)
Restated opening balance	162,664	85,216	247,880	160,198	84,559	244,757
Net operating result for the year	5,570	-	5,570	2,466	-	2,466
Other comprehensive income						
Gain (loss) on revaluation of infrastructure, property, plant and equipment	-	(48)	(48)	-	657	657
Other comprehensive income	-	(48)	(48)	-	657	657
Total comprehensive income	5,570	(48)	5,522	2,466	657	3,123
Closing balance at 30 June	168,234	85,168	253,402	162,664	85,216	247,880

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

Bogan Shire Council

Statement of Cash Flows

for the year ended 30 June 2021

<i>Original unaudited budget 2021 \$ '000</i>		Notes	<i>Actual 2021 \$ '000</i>	<i>Actual 2020 \$ '000</i>
Cash flows from operating activities				
<i>Receipts:</i>				
5,100	Rates and annual charges		5,468	4,672
3,159	User charges and fees		9,221	4,038
170	Investment and interest revenue received		73	272
9,226	Grants and contributions		15,843	11,301
–	Bonds, deposits and retention amounts received		29	38
172	Other		969	1,117
<i>Payments:</i>				
(7,291)	Employee benefits and on-costs		(7,965)	(7,267)
(5,494)	Materials and services		(12,716)	(6,584)
(79)	Borrowing costs		(79)	(83)
–	Bonds, deposits and retention amounts refunded		(28)	(40)
(1,455)	Other		(325)	(2,151)
3,508	Net cash flows from operating activities	G1-1	10,490	5,313
Cash flows from investing activities				
<i>Receipts:</i>				
–	Redemption of term deposits		7,800	–
566	Sale of infrastructure, property, plant and equipment		562	541
–	Deferred debtors receipts		–	5
<i>Payments:</i>				
–	Acquisition of term deposits		(2,800)	–
(4,124)	Purchase of infrastructure, property, plant and equipment		(7,920)	(6,361)
(3,558)	Net cash flows from investing activities		(2,358)	(5,815)
Cash flows from financing activities				
<i>Payments:</i>				
(116)	Repayment of borrowings		(116)	(112)
(116)	Net cash flows from financing activities		(116)	(112)
(166)	Net change in cash and cash equivalents		8,016	(614)
6,279	Cash and cash equivalents at beginning of year		5,668	6,282
6,113	Cash and cash equivalents at end of year	C1-1	13,684	5,668
7,800	plus: Investments on hand at end of year	C1-2	2,800	7,800
13,913	Total cash, cash equivalents and investments		16,484	13,468

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

Bogan Shire Council

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Bogan Shire Council

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A About Council and these financial statements

A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 26 August 2021.

Council has the power to amend and reissue these financial statements.

The principal accounting policies adopted in the preparation of these consolidated financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Australian Accounting Interpretations, the *Local Government Act 1993 (Act)* and *Local Government (General) Regulation 2005 (Regulation)*, and the Local Government Code of Accounting Practice and Financial Reporting.

Council is a not for-profit entity.

The financial statements are presented in Australian dollars and are rounded to the nearest thousand dollars.

Historical cost convention

These financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain infrastructure, property, plant and equipment and investment property.

Significant accounting estimates and judgements

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Council's accounting policies.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Council and that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions

Council makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

- (i) estimated fair values of infrastructure, property, plant and equipment – refer Note C1-6
- (ii) employee benefit provisions – refer Note C3-3.

Monies and other assets received by Council

The Consolidated Fund

In accordance with the provisions of Section 409(1) of the Local Government Act 1993 (NSW), all money and property received by Council is held in the Council's Consolidated Fund unless it is required to be held in the Council's Trust Fund.

Cash and other assets of the following entities have been included as part of the Consolidated Fund:

- General purpose operations
- Water service
- Sewerage service

The Trust Fund

In accordance with the provisions of Section 411 of the *Local Government Act 1993 (NSW)* (as amended), a separate and distinct Trust Fund is maintained to account for all money and property received by the council in trust which must be applied only for the purposes of, or in accordance with, the trusts relating to those monies. Trust monies and property subject to Council's control have been included in these reports.

Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the taxation authority. In this case it is recognised as part of the cost of acquisition of the asset or as part of the expense.

A1-1 Basis of preparation (continued)

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the taxation authority is included with other receivables or payables in the Statement of Financial Position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities that are recoverable from, or payable to, the taxation authority, are presented as operating cash flows.

Volunteer services

Council has volunteers at the Nyngan Museum. If this service was not donated then Council would not provide it.

New accounting standards and interpretations issued not yet effective

New accounting standards and interpretations issued but not yet effective

Certain new accounting standards and interpretations (ie. pronouncements) have been published by the Australian Accounting Standards Board that are not mandatory for the 30 June 2021 reporting period.

Council has elected not to apply any of these pronouncements in these financial statements before their operative dates.

Council's assessment of these new standards and interpretations (where they have been deemed as having a material impact on Council's future financial performance, financial position and cash flows) are set out below:

AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current

AASB 2020-6 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date

This Standard amends AASB 101 Presentation of Financial Statements to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current.

For example the amendments clarify that a liability is classified as non-current if an entity has the right at the end of the reporting period to defer settlement of the liability for at least 12 months after the reporting period. The meaning of settlement of a liability is also clarified.

Council does not expect any material impact from the above amendments and to its classification of liabilities as current or non-current.

This standard has an effective date for the 30 June 2024 reporting period.

AASB 2020-3 Amendments to Australian Accounting Standards – Annual Improvements 2018 -2020 and Other Amendments

This Standard amends a number of standards as follows:

- AASB 1 to simplify the application of AASB 1 by a subsidiary that becomes a first-time adopter after its parent in relation to the measurement of cumulative translation differences,
- AASB 3 to update a reference to the Conceptual Framework for Financial Reporting without changing the accounting requirements for business combinations,
- AASB 9 to clarify the fees an entity includes when assessing whether the terms of a new or modified financial liability are substantially different from the terms of the original financial liability,
- AASB 116 to require an entity to recognise the sales proceeds from selling items produced while preparing property, plant and equipment for its intended use and the related cost in profit or loss, instead of deducting the amounts received from the cost of the asset,
- AASB 137 to specify the costs that an entity includes when assessing whether a contract will be loss-making and
- AASB 141 to remove the requirement to exclude cash flows from taxation when measuring fair value, thereby aligning the fair value measurement requirements in AASB 141 with those in other Australian Accounting Standards.

Council does not expect any material impact from the above amendments.

This standard has an effective date for the 30 June 2023 reporting period.

A1-1 Basis of preparation (continued)

New accounting standards adopted during the year

During the year Council adopted all accounting standards and interpretations (as issued by the Australian Accounting Standards Board) which were mandatorily effective from the first time at 30 June 2021.

Those newly adopted standards had no material impact on Council's reported financial position, financial performance and/or associated financial statement disclosures.

B Financial Performance

B1 Functions or activities

B1-1 Functions or activities – income, expenses and assets

Income, expenses and assets have been directly attributed to the following functions or activities. Details of those functions or activities are provided in Note B1-2.

	<i>Income</i>		<i>Expenses</i>		<i>Operating result</i>		<i>Grants and contributions</i>		<i>Carrying amount of assets</i>	
	<i>2021</i>	<i>2020</i>	<i>2021</i>	<i>2020</i>	<i>2021</i>	<i>2020</i>	<i>2021</i>	<i>2020</i>	<i>2021</i>	<i>2020</i>
	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>
Functions or activities										
Civic Leadership – Leadership, Advocacy & Governance	–	–	656	572	(656)	(572)	–	–	176	198
Civic Leadership – Managing Our Business	6,322	6,154	1,647	1,400	4,675	4,754	2,989	2,875	19,403	14,261
Economic – Local Industries & Business	5	8	53	59	(48)	(51)	–	–	431	241
Economic – Public Transport & Air Services	359	–	103	76	256	(76)	358	–	232	144
Economic – Tourism	362	339	89	90	273	249	350	325	18	18
Environmental – Built Environment	655	778	1,496	1,592	(841)	(814)	486	638	2,425	2,612
Environmental – Health, Safety & Regulation	19	18	521	503	(502)	(485)	–	8	14	14
Environmental – Natural Environment	44	32	129	112	(85)	(80)	68	32	–	–
Environmental – Waste & Recycling	996	860	914	937	82	(77)	–	–	95	90
Infrastructure – Sewer	544	659	768	807	(224)	(148)	–	–	11,837	11,657
Infrastructure – Transport Networks	13,574	6,682	10,761	5,954	2,813	728	6,891	4,277	173,977	171,733
Infrastructure – Water	2,643	3,647	1,917	2,831	726	816	562	1,481	35,333	35,018
Social – Community Centres	1,635	691	1,486	1,350	149	(659)	1,401	622	13,052	12,284
Social – Education	–	–	2	2	(2)	(2)	–	–	–	–
Social – Emergency Services	240	162	306	230	(66)	(68)	152	123	871	794
Social – Inclusive Communities	1,436	1,183	1,461	1,311	(25)	(128)	1,078	985	2,395	1,946
Social – Public Health	762	746	1,569	1,509	(807)	(763)	153	41	1,643	1,721
Social – Social & Cultural	3	3	151	161	(148)	(158)	26	–	988	1,059
Total functions and activities	29,599	21,962	24,029	19,496	5,570	2,466	14,514	11,407	262,890	253,790

B1-2 Components of functions or activities

Details relating to the Council's functions or activities as reported in B1-1 are as follows:

Social - Social & Cultural

Council function includes not-for-profit community functions where Council assists community organisations to achieve their outcomes. This function also includes Councils community and social development role that helps to apply for Grants for Council and to assist with strategic direction.

Social - Community Centres

Council function includes community facilities maintained by Council such as Parks & Gardens, Sport & Recreation Facilities, Cemetery, Swimming Pool, Library as well as Halls, Museum & Historic Buildings.

Social - Inclusive Communities

Council function supports children, the elderly and people with disabilities. This includes Councils Bogan Bush Mobile Service, Early Learning Centre, Youth Services and Seniors Living.

Social - Education

Council function that supports our local schools with providing access to education at all levels.

Social - Public Health

Council function aims to ensure our community has access to medical services, facilities and programs to enhance and protect health in the community. This includes our Council run Medical Centre as well as support to other health practitioners within the town.

Social - Emergency Services

Council function that supports our fire, police and ambulance services to provide effective and efficient services to the community. This includes administrative support to the District Rural Fire Service as well as hazard reduction programs done in conjunction with the RFS and support to other emergency services.

Infrastructure - Transport Networks

Council function to construct and maintain the Bogan Shire transport network to enable safe and efficient travel and freight throughout the Shire. Council has a large fleet of plant and equipment used primarily to carryout its own roadworks as well as contract work to the Shires highways on behalf of the Roads & Maritime Services. Council maintains its own plant and equipment and uses the plan system to fund this function.

Infrastructure - Water

Council has access to a safe and secure water supply that provides the community with a reliable, safe and cost effective water service to the Nyngan township as well as a raw water supply to Councils villages.

Infrastructure - Sewer

Council has access to a safe and reliable sewerage service.

Environmental - Built Environment

This Council function includes development and building control through respectful planning processes and facilitation of development in line with statutory requirements as well as the building and maintenance of Council owned buildings.

Environmental - Waste & Recycling

Council function that aims to ensure our waste stream is effectively managed. This includes activities such as waste collection, waste recycling and Councils waste disposal facility.

B1-2 Components of functions or activities (continued)

Environmental - Natural Environment

Council function that aims to ensure open space areas are protected and managed to preserve their valued use and biodiversity while minimising the impact of pollution and weeds on the environment. Council has a noxious weeds program that assists to achieve this outcome.

Environmental - Health, Safety & Regulation

This Council function helps to meet compliance and regulatory obligations concerning public health. Activities include environmental administration function, storm water & drainage as well as animal control and other compliance management.

Economic - Local Industries & Business

Council aims to assist local industries and businesses including Tourism to support them to grow and prosper including Councils villages.

Economic - Tourism

Council function aims to ensure Bogan Shire is regarded as a welcoming and attractive place for people to live and visit, producing services, cultural experiences and recreational opportunities. Activities include the Council run visitor information centre.

Economic - Public Transport & Air Services

Council function that aims to ensure Bogan Shire has reliable, cost effective and regular public transport to and from our town. Council does provide and maintain an aerodrome to enable air services to access Nyngan.

Civic Leadership - Leadership, Advocacy & Governance

Council function that aims to achieve open, transparent and effective local government. The activities include Elected Members and the General Manager functions.

Civic Leadership - Managing Our Business

This function of Council aims to achieve effective and responsive management of Councils resources to deliver all goals and strategies. Activities include Corporate Services, Rates, Finance, Information Technology, Records, Customer Service, People & Culture, Human Resources and Occupational Health and Safety.

Civic Leadership - Disaster Management

Council function to ensure Council has the ability to plan, arrange and implement measures for the prevention of, preparation for, response to and recovery from emergencies. An activity of the function is to maintain Council's Levee Bank to prevent future flooding.

B2 Sources of income

B2-1 Rates and annual charges

	2021	2020
	Actual	Actual
	\$ '000	\$ '000
Ordinary rates		
Residential	324	318
Farmland	1,804	1,763
Mining	691	674
Business	246	240
Less: pensioner rebates (mandatory)	(8)	(8)
Less: pensioner rebates (Council policy)	(6)	(7)
Rates levied to ratepayers	3,051	2,980
Pensioner rate subsidies received	8	8
Total ordinary rates	3,059	2,988
Annual charges		
<small>(pursuant to s.496, s.496A, s.496B, s.501 & s.611)</small>		
Domestic waste management services	807	678
Water supply services	858	855
Sewerage services	371	461
Waste management services (non-domestic)	140	134
Less: pensioner rebates (mandatory)	(37)	(36)
Less: pensioner rebates (Council policy)	(31)	(29)
Annual charges levied	2,108	2,063
Pensioner subsidies received:		
– Water	9	9
– Sewerage	8	8
– Domestic waste management	19	18
Total annual charges	2,144	2,098
Total rates and annual charges	5,203	5,086

Council has used 2019 year valuations provided by the NSW Valuer General in calculating its rates.

Accounting policy

Rates and annual charges are recognised as revenue at the beginning of the rating period to which they relate. Prepaid rates are recognised as a financial liability until the beginning of the rating period.

Pensioner rebates relate to reductions in rates and certain annual charges for eligible pensioners' place of residence in the local government council area that are not subsidised by the NSW Government.

Pensioner rate subsidies are received from the NSW Government to provide a contribution towards the pensioner rebates and are recognised within the underlying revenue item based on their substance.

B2-2 User charges and fees

	<i>Timing</i>	2021 Actual \$ '000	2020 Actual \$ '000
Specific user charges			
(per s.502 - specific 'actual use' charges)			
Water supply services	1	1,197	1,281
Sewerage services	1	149	158
Total specific user charges		1,346	1,439
Other user charges and fees			
(i) Fees and charges – statutory and regulatory functions (per s.608)			
Inspection services	2	–	2
Planning and building regulation	2	47	34
Private works – section 67	2	173	87
Regulatory/ statutory fees	2	6	4
Regulatory fees	2	2	1
Section 10.7 certificates (EP&A Act)	2	13	8
Section 603 certificates	2	9	4
Total fees and charges – statutory/regulatory		250	140
(ii) Fees and charges – other (incl. general user charges (per s.608))			
Cemeteries	2	20	34
Child care	2	257	151
Library and art gallery	2	2	4
Medical centre	2	691	639
Museum	2	4	3
Waste disposal tipping fees	2	26	28
Park rents	2	3	4
Reimbursements	2	204	93
Transport for NSW works (state roads not controlled by Council)	2	6,330	2,248
Sundry sales	2	6	1
Water connection fees	2	5	2
Total fees and charges – other		7,548	3,207
Total user charges and fees		9,144	4,786
Timing of revenue recognition for user charges and fees			
User charges and fees recognised over time (1)		1,346	1,439
User charges and fees recognised at a point in time (2)		7,798	3,347
Total user charges and fees		9,144	4,786

Accounting policy

Revenue arising from user charges and fees is recognised when or as the performance obligation is completed and the customer receives the benefit of the goods / services being provided.

The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 30 days of the provision of the service or in some cases, the customer is required to pay on arrival or in advance. There is no material obligation for Council in relation to refunds or returns.

Where an upfront fee is charged such as membership fees for the Swimming Pool the fee is recognised on a straight-line basis over the expected life of the membership.

Licences granted by Council are all either short-term or low value and all revenue from licences is recognised at the time that the licence is granted rather than the term of the licence.

B2-3 Other revenue

	<i>Timing</i>	2021 Actual \$ '000	2020 Actual \$ '000
Fines	2	–	1
Legal fees recovery – rates and charges (extra charges)	2	1	25
Carbon Bank Energy Rebate	2	50	–
Diesel rebate	2	141	83
Insurance claims recoveries	2	20	28
Sales – general	2	17	20
Insurance policy rebate	2	27	43
Sales – scrap metal	2	21	13
Other (Procurement rebate)	2	–	5
Other	2	22	20
Total other revenue		299	238

Timing of revenue recognition for other revenue

Other revenue recognised over time (1)	–	–
Other revenue recognised at a point in time (2)	299	238
Total other revenue	299	238

Accounting policy for other revenue

Where the revenue is earned the provision of specified goods / services under an enforceable contract, revenue is recognised when or as the the obligations are satisfied.

Statutory fees and fines are recognised as revenue when the service has been provided, the payment is received or when the penalty has been applied, whichever occurs first.

Other revenue is recorded when the payment is due, the value of the payment is notified, or the payment is received, whichever occurs first.

B2-4 Grants and contributions

		Operating 2021 Actual \$ '000	Operating 2020 Actual \$ '000	Capital 2021 Actual \$ '000	Capital 2020 Actual \$ '000
	<i>Timing</i>				
General purpose grants and non-developer contributions (untied)					
Current year allocation					
Financial assistance – general component	2	1,444	1,395	–	–
Financial assistance – local roads component	2	721	732	–	–
Payment in advance - future year allocation					
Financial assistance – general component	2	1,545	1,477	–	–
Financial assistance – local roads component	2	774	777	–	–
Amount recognised as income during current year		4,484	4,381	–	–
Special purpose grants and non-developer contributions (tied)					
Cash contributions					
Water supplies	1	7	94	555	1,387
Bushfire and emergency services	2	152	123	–	–
Child care	2	805	971	–	–
Economic development	1	–	–	351	322
Heritage and cultural	2	2	–	–	–
Environmental programs	2	–	4	–	–
Library	2	68	68	–	–
Noxious weeds	2	43	32	–	–
Street lighting	2	16	16	–	–
Recreation and culture	1	51	7	1,331	535
Storm/flood damage	1	1,375	–	–	–
Transport (other roads and bridges funding)	1	–	–	1,867	313
Medical centre	1	60	41	111	–
Youth services	1	100	2	164	1
Wage subsidy apprentices	2	57	22	–	–
Other (Affordable Seniors Living)	1	–	–	363	628
Other (GP Housing)	1	–	–	36	–
Other (Bogan Shire Youth & Community Centre)	1	–	–	8	–
Transport (roads to recovery)	2	1,367	1,367	–	–
Other specific grants	2	50	4	–	10
Previously contributions:					
Community services		–	3	–	–
Recreation and culture		–	9	–	–
Transport for NSW contributions (regional roads, block grant)	2	970	947	–	–
Total special purpose grants and non-developer contributions (tied)		5,123	3,710	4,786	3,196
Total grants and non-developer contributions		9,607	8,091	4,786	3,196
Comprising:					
– Commonwealth funding		2,213	2,267	1,395	329
– State funding		7,316	4,843	3,391	2,867
– Other funding		78	981	–	–
		9,607	8,091	4,786	3,196

B2-4 Grants and contributions (continued)

Developer contributions

	Notes	Timing	Operating 2021 Actual \$ '000	Operating 2020 Actual \$ '000	Capital 2021 Actual \$ '000	Capital 2020 Actual \$ '000
Developer contributions: (s7.4 & s7.11 - EP&A Act, s64 of the LGA):		G3				
Cash contributions						
S 7.4 – contributions using planning agreements		2	121	120	–	–
Total developer contributions			121	120	–	–
Total contributions			121	120	–	–
Total grants and contributions			9,728	8,211	4,786	3,196
Timing of revenue recognition for grants and contributions						
Grants and contributions recognised over time (1)			1,568	144	4,786	3,186
Grants and contributions recognised at a point in time (2)			8,160	8,067	–	10
Total grants and contributions			9,728	8,211	4,786	3,196

B2-4 Grants and contributions (continued)

Unspent grants and contributions

Certain grants and contributions are obtained by Council on the condition they be spent in a specified manner or in a future period but which are not yet spent in accordance with those conditions are as follows:

	Operating 2021 Actual \$ '000	<i>Operating 2020 Actual \$ '000</i>	Capital 2021 Actual \$ '000	<i>Capital 2020 Actual \$ '000</i>
Unspent grants and contributions				
Unspent funds at 1 July	499	244	-	531
Add: Funds received and not recognised as revenue in the current year	1,019	329	-	-
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	(499)	-	-	(531)
Less: Funds received in prior year but revenue recognised and funds spent in current year	-	(74)	-	-
Unspent funds at 30 June	1,019	499	-	-

Roads to Recovery \$364K TfNSW Block Grant \$248K Rural Fire Service \$149K Youth & Community Worker \$97K Museum Grant \$2K Planning Portal \$50K Nature Trail \$25K Hera Mine VPA \$90K Crown Land Management Plans \$78 OLG ESL Grant \$6K

Council's unspent Capital grants are included in Contract Liabilities and restricted internally

B2-4 Grants and contributions (continued)

Accounting policy

Grants and contributions – enforceable agreement with sufficiently specific performance obligations

Grant and contribution revenue from an agreement which is enforceable and contains sufficiently specific performance obligations is recognised as or when control of each performance obligations is transferred.

The performance obligations vary according to the agreement but include Transport for NSW Ordered Works and Fixing Local Roads. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others.

Performance obligations may be satisfied either at a point in time or over time and this is reflected in the revenue recognition pattern. Point in time recognition occurs when the beneficiary obtains control of the goods / services at a single time (e.g. completion of the project when a report / outcome is provided), whereas over time recognition is where the control of the services is ongoing throughout the project (e.g. provision of community health services through the year).

Where control is transferred over time, generally the input methods being either costs or time incurred are deemed to be the most appropriate methods to reflect the transfer of benefit.

Capital grants

Capital grants received by Council under an enforceable contract for the acquisition or construction of infrastructure, property, plant and equipment to identified specifications which will be under Council's control on completion are recognised as revenue as and when the obligation to construct or purchase is completed.

For construction projects, this is generally as the construction progresses in accordance with costs incurred since this is deemed to be the most appropriate measure of the completeness of the construction project.

For acquisitions of assets, the revenue is recognised when the asset is acquired and controlled by the Council.

Developer contributions

Council has obligations to provide facilities from contribution revenues levied on developers under the provisions of sections 7.4, 7.11 and 7.12 of the *Environmental Planning and Assessment Act 1979* (EP&A Act).

While Council generally incorporates these amounts as part of a Development Consents Order, such developer contributions are only recognised as income upon receipt by Council, due to the possibility that individual development consents may not be acted upon by the applicant and, accordingly, would not be payable to Council.

Developer contributions may only be expended for the purposes for which the contributions were required, but Council may apply contributions according to the priorities established in work schedules for the contribution plan.

Other grants and contributions

Assets, including cash, received from other grants and contributions are recognised at fair value when the asset is received. Council considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standard.

Once the assets and liabilities have been recognised then income is recognised for any remaining asset value at the time that the asset is received.

B2-5 Interest and investment income

	2021	2020
	Actual	Actual
	\$ '000	\$ '000
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	25	29
– Overdue user fees and charges	5	10
– Cash and investments	113	199
– Other	9	10
Total interest and investment income (losses)	152	248
Interest and investment income is attributable to:		
Unrestricted investments/financial assets:		
Overdue rates and annual charges (general fund)	20	15
General Council cash and investments	77	148
Restricted investments/funds – external:		
Water fund operations	17	33
Sewerage fund operations	27	46
Domestic waste management operations	11	6
Total interest and investment income	152	248

Accounting policy

Interest income is recognised using the effective interest rate at the date that interest is earned.

Dividends are recognised as income in profit or loss when the shareholder's right to receive payment is established unless the dividend clearly represents a recovery of part of the cost of the investment.

B2-6 Other income

		2021	2020
	Notes	Actual	Actual
		\$ '000	\$ '000
Rental income			
Other lease income			
Room/Facility Hire		36	52
Leaseback fees - council vehicles		10	11
Other		126	125
Total Other lease income		172	188
Total rental income	C2-2	172	188
Net share of interests in joint ventures and associates using the equity method			
Joint ventures		9	9
Total net share of interests in joint ventures and associates using the equity method	D2-1	9	9
Total other income		181	197

B3 Costs of providing services

B3-1 Employee benefits and on-costs

	2021	2020
	Actual	Actual
	\$ '000	\$ '000
Salaries and wages	6,305	5,789
Employee leave entitlements (ELE)	1,245	1,250
ELE on-costs	16	10
Superannuation	724	673
Workers' compensation insurance	227	179
Fringe benefit tax (FBT)	31	46
Total employee costs	8,548	7,947
Less: capitalised costs	(558)	(428)
Total employee costs expended	7,990	7,519
Number of 'full-time equivalent' employees (FTE) at year end	93	91

Accounting policy

Employee benefit expenses are recorded when the service has been provided by the employee.

Retirement benefit obligations

All employees of the Council are entitled to benefits on retirement, disability or death. Council contributes to various defined benefit plans and defined contribution plans on behalf of its employees.

Superannuation plans

Contributions to defined contribution plans are recognised as an expense as they become payable. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

Council participates in a defined benefit plan under the Local Government Superannuation Scheme, however, sufficient information to account for the plan as a defined benefit is not available and therefore Council accounts for its obligations to defined benefit plans on the same basis as its obligations to defined contribution plans, i.e. as an expense when it becomes payable – refer to Note E3-1 for more information.

B3-2 Materials and services

	Notes	2021 Actual \$ '000	2020 Actual \$ '000
Raw materials and consumables		8,274	9,011
Contractor and consultancy costs		9,812	3,104
Audit Fees	F2-1	46	50
Previously other expenses:			
Councillor and Mayoral fees and associated expenses	F1-2	162	155
Advertising		15	30
Bank charges		11	11
Cleaning		11	13
Computer software charges		169	152
Electricity and heating		202	239
Fire control expenses		81	46
Insurance		490	444
Office expenses (including computer expenses)		28	28
Postage		13	14
Printing and stationery		33	32
Street lighting		96	107
Subscriptions and publications		53	52
Telephone and communications		76	43
Tourism expenses (excluding employee costs)		7	10
Valuation fees		16	16
Travel expenses		19	37
Training costs (other than salaries and wages)		94	67
Other expenses		12	12
Legal expenses:			
– Legal expenses: planning and development		1	6
– Legal expenses: debt recovery		1	22
– Legal expenses: other		10	29
Expenses from short-term leases		16	23
Expenses from leases of low value assets		12	12
Expenses from Peppercorn leases		9	7
Total materials and services		19,769	13,772
Less: capitalised costs		(8,381)	(6,216)
Total materials and services		11,388	7,556

Accounting policy

Expenses are recorded on an accruals basis as the Council receives the goods or services.

B3-3 Borrowing costs

	2021	2020
	Actual	Actual
	\$ '000	\$ '000
Interest bearing liability costs		
Interest on loans	78	84
Total interest bearing liability costs	78	84
Total borrowing costs expensed	78	84

Accounting policy

Borrowing costs incurred for the construction of any qualifying asset are capitalised during the period of time that is required to complete and prepare the asset for its intended use or sale. Other borrowing costs are expensed as incurred.

B3-4 Depreciation, amortisation and impairment of non-financial assets

	Notes	2021 \$ '000	2020 \$ '000
Depreciation and amortisation			
Plant and equipment		739	708
Office equipment		85	79
Furniture and fittings		17	17
Infrastructure:	C1-6		
– Buildings – non-specialised		267	264
– Buildings – specialised		403	381
– Other structures		74	72
– Roads		1,635	1,635
– Bridges		109	109
– Footpaths		91	91
– Stormwater drainage		13	13
– Water supply network		502	532
– Sewerage network		210	168
Total depreciation and amortisation costs		4,145	4,069
Total depreciation, amortisation and impairment for non-financial assets		4,145	4,069

Accounting policy

Depreciation and amortisation

Depreciation and amortisation are calculated using the straight line method to allocate their cost, net of their residual values, over their estimated useful lives. Useful lives are included in Note C1-6 for IPPE assets.

Depreciation is capitalised where in-house assets have contributed to new assets.

Impairment of non-financial assets

Council assets held at fair value that are not held primarily for their ability to generate net cash flow, and that are deemed to be specialised, are not tested for impairment since these assets are assessed on an annual basis to ensure that the carrying amount is not materially different from fair value and therefore an impairment loss would be captured during this assessment.

Intangible assets not yet available for use, are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they might be impaired.

Other non-financial assets that do not meet the criteria above are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows that are largely independent of the cash inflows from other assets or groups of assets (cash-generating units).

Impairment losses for revalued assets are firstly offset against the amount in the revaluation surplus for the class of asset, with only the excess to be recognised in the Income Statement.

B3-5 Other expenses

	Notes	2021 Actual \$ '000	2020 Actual \$ '000
Impairment of receivables			
Other		154	–
Total impairment of receivables	C1-4	154	–
Other			
Contributions/levies to other levels of government			
– Emergency services levy (includes FRNSW, SES, and RFS levies)		214	155
Donations, contributions and assistance to other organisations (Section 356)		60	89
Total other expenses		428	244

Accounting policy

Other expenses are recorded on an accruals basis when Council has an obligation for the expenses.

Impairment expenses are recognised when identified.

B4 Gains or losses

B4-1 Gain or loss from the disposal, replacement and de-recognition of assets

	Notes	2021 Actual \$ '000	2020 Actual \$ '000
Gain (or loss) on disposal of plant and equipment	C1-6		
Proceeds from disposal – plant and equipment		458	491
Less: carrying amount of plant and equipment assets sold/written off		(378)	(463)
Gain (or loss) on disposal		80	28
Gain (or loss) on disposal of infrastructure	C1-6		
Less: carrying amount of infrastructure assets sold/written off		–	(66)
Gain (or loss) on disposal		–	(66)
Gain (or loss) on disposal of term deposits	C1-2		
Proceeds from disposal/redemptions/maturities – term deposits		7,800	–
Less: carrying amount of term deposits sold/redeemed/matured		(7,800)	–
Gain (or loss) on disposal		–	–
Other (Operational Land)			
Proceeds from disposal – Other (Operational Land)		104	50
Less: carrying amount of Other (Operational Land) assets sold/written off		(78)	(36)
Gain (or loss) on disposal		26	14
Net gain (or loss) on disposal of assets		106	(24)

Accounting policy

Gains and losses on disposals are determined by comparing proceeds with carrying amount. The gain or loss on sale of an asset is determined when control of the asset has irrevocably passed to the buyer and the asset is de-recognised.

B5 Performance against budget

B5-1 Material budget variations

Council's original budget was adopted by the Council on 25/06/2020 and is not required to be audited. The original projections on which the budget was based have been affected by a number of factors. These include state and federal government decisions, including new grant programs, changing economic activity, environmental factors, and by decisions made by Council.

While these General Purpose Financial Statements include the original budget adopted by Council, the Act requires Council to review its financial budget on a quarterly basis, so it is able to manage the variation between actuals and budget that invariably occur during the year.

Material variations of more than 10% between original budget and actual results or where the variance is considered material by nature are explained below.

Variation Key: **F** = Favourable budget variation, **U** = Unfavourable budget variation.

\$ '000	2021 Budget	2021 Actual	2021 ----- Variance -----	
REVENUES				
Rates and annual charges	5,201	5,203	2	0% F
User charges and fees	3,668	9,144	5,476	149% F
Council received additional funding from TfNSW contract and ordered works to what was originally budgeted.				
Other revenues	140	299	159	114% F
Council received additional income from the Diesel Fuel Rebate and a Carbon Bank Energy Rebate.				
Operating grants and contributions	8,143	9,728	1,585	19% F
Council received Emergency Works Flood Damage funding and Flood Damage Repairs funding that were not budgeted for.				
Capital grants and contributions	283	4,786	4,503	1,591% F
Council received additional Operating and Capital grants that weren't originally budgeted due to both the State and Federal Governments awarding funds to Councils throughout the year through Fixing Local Roads, Local Roads and Community Infrastructure Grants and Resources for Regions Funding.				
Interest and investment revenue	198	152	(46)	(23)% U
Due to Covid 19 and the economic downturn interest rates have declined further varying the original budgeted income.				
Net gains from disposal of assets	566	106	(460)	(81)% U
The amount of income budgeted did not take into account the cost of disposal of the Capital items and therefore a variation to the budget.				
Other income	195	181	(14)	(7)% U

B5-1 Material budget variations (continued)

\$ '000	2021 Budget	2021 Actual	2021 ----- Variance -----		
EXPENSES					
Employee benefits and on-costs	7,108	7,990	(882)	(12)%	U
Employee costs increased due to paying additional costs for TfNSW Ordered works and contract works and fixing local roads projects to be completed.					
Materials and services	10,807	11,388	(581)	(5)%	U
Borrowing costs	79	78	1	1%	F
Depreciation, amortisation and impairment of non-financial assets	4,030	4,145	(115)	(3)%	U
Other expenses	599	428	171	29%	F
Other expenses increased due to the increase in RFS and SES Contributions by Council as well as an increase to the impairment of receivables.					
Net losses from disposal of assets	-	-	-	∞	F
STATEMENT OF CASH FLOWS					
Cash flows from operating activities	3,508	10,490	6,982	199%	F
Additional operational cash flows due to extra TFNSW contract and ordered works as well as additional grant funding provided throughout the year.					
Cash flows from investing activities	(3,558)	(2,358)	1,200	(34)%	F
Additional cash flows are due to additional funding received allowing investments in infrastructure for Council.					
Cash flows from financing activities	(116)	(116)	-	0%	F
Additional Loan Repayment not budgeted for Councils internal loan.					

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

	2021 Actual \$ '000	2020 Actual \$ '000
Cash and cash equivalents		
Cash on hand and at bank	104	16
Cash-equivalent assets		
– Deposits at call	13,580	5,652
Total cash and cash equivalents	13,684	5,668

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	13,684	5,668
Balance as per the Statement of Cash Flows	13,684	5,668

Accounting policy

For Statement of Cash Flow presentation purposes, cash and cash equivalents include: cash on hand; deposits held at call with financial institutions; other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value; and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the Statement of Financial Position.

C1-2 Financial investments

	2021	2021	2020	2020
	Current	Non-current	Current	Non-current
	Actual	Actual	Actual	Actual
	\$ '000	\$ '000	\$ '000	\$ '000
Debt securities at amortised cost				
Long term deposits	2,800	–	7,800	–
Total	2,800	–	7,800	–
Total financial investments	2,800	–	7,800	–
Total cash assets, cash equivalents and investments	16,484	–	13,468	–

Accounting policy

Financial instruments are recognised initially on the date that the Council becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Classification

On initial recognition, Council classifies its financial assets into the following categories – those measured at:

- amortised cost
- fair value through profit and loss (FVTPL)
- fair value through other comprehensive income – equity instrument (FVOCI-equity)

Financial assets are not reclassified subsequent to their initial recognition.

Amortised cost

Assets measured at amortised cost are financial assets where:

- the business model is to hold assets to collect contractual cash flows, and
- the contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Council's financial assets measured at amortised cost comprise trade and other receivables, term deposits and cash and cash equivalents in the Statement of Financial Position. Term deposits with an initial term of more than 3 months are classified as investments rather than cash and cash equivalents.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income, impairment and gains or loss on de-recognition are recognised in profit or loss.

C1-3 Restricted cash, cash equivalents and investments

	2021 Current Actual \$ '000	2021 Non-current Actual \$ '000	2020 Current Actual \$ '000	2020 Non-current Actual \$ '000
Total cash, cash equivalents and investments	16,484	–	13,468	–
attributable to:				
External restrictions	4,357	–	4,060	–
Internal restrictions	8,313	–	5,256	–
Unrestricted	3,814	–	4,152	–
	16,484	–	13,468	–

	2021 Actual \$ '000	2020 Actual \$ '000
--	--	--

Details of restrictions

External restrictions – other

External restrictions included in cash, cash equivalents and investments above comprise:

Developer contributions – general	90	120
Specific purpose unexpended grants (recognised as revenue) – general fund	1,019	499
Water fund	998	1,210
Sewer fund	2,250	2,231
External restrictions – other	4,357	4,060
Total external restrictions	4,357	4,060

Internal restrictions

Council has internally restricted cash, cash equivalents and investments as follows:

Plant and vehicle replacement	1,069	730
Employees leave entitlement	501	482
Carry over works	1,350	195
FAG grant in advance	2,319	2,254
Museum	27	29
Other (capital building projects)	1,232	611
Roads and ancillary services	1,483	354
Village amenities	114	93
Waste facility	166	338
Showground Upgrades	52	170
Total internal restrictions	8,313	5,256
Total restrictions	12,670	9,316

Internal restrictions over cash, cash equivalents and investments are those assets restricted only by a resolution of the elected Council.

C1-4 Receivables

	2021 Current Actual \$ '000	2021 Non-current Actual \$ '000	2020 Current Actual \$ '000	2020 Non-current Actual \$ '000
Purpose				
Rates and annual charges	423	422	479	338
Interest and extra charges	–	196	–	73
User charges and fees	2,412	–	1,426	158
Private works	7	–	92	–
Contributions to works	529	–	111	–
Accrued revenues				
– Interest on investments	4	–	28	–
Government grants and subsidies	1,934	–	641	–
Net ATO receivable	142	–	161	–
Other debtors	10	90	6	45
Total	5,461	708	2,944	614
Less: provision of impairment				
Rates and annual charges	(141)	–	(7)	–
Interest and extra charges	–	(37)	–	(17)
Total provision for impairment – receivables	(141)	(37)	(7)	(17)
Total net receivables	5,320	671	2,937	597
Externally restricted receivables				
Water supply				
– Specific purpose grants	508	27	11	–
– Rates and availability charges	95	62	129	14
– Other	250	89	146	138
Sewerage services				
– Rates and availability charges	35	25	55	5
– Other	26	13	33	11
Total external restrictions	914	216	374	168
Unrestricted receivables	4,406	455	2,563	429
Total net receivables	5,320	671	2,937	597

C1-4 Receivables (continued)

	2021 Actual \$ '000	2020 Actual \$ '000
Movement in provision for impairment of receivables		
Balance at the beginning of the year (calculated in accordance with AASB 139)	24	26
+ new provisions recognised during the year	154	–
– amounts already provided for and written off this year	–	(2)
Balance at the end of the year	178	24

Accounting policy

Receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment. Receivables are generally due for settlement within 30 days.

Impairment

Impairment of financial assets measured at amortised cost is recognised on an expected credit loss (ECL) basis.

When determining whether the credit risk of a financial asset has increased significantly since initial recognition, and when estimating ECL, the Council considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on Council's historical experience and informed credit assessment, and including forward-looking information.

When considering the ECL for rates debtors, Council takes into account that unpaid rates represent a charge against the rateable property that will be recovered when the property is next sold. For non-rates debtors, Council uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk.

The Council uses the presentation that a financial asset is in default when:

- the other party is unlikely to pay its credit obligations to the Council in full, without recourse by the Council to actions such as realising security (if any is held) or
- the financial assets (for non-rates debtors) are more than 90 days past due.

Credit losses are measured as the present value of the difference between the cash flows due to the entity in accordance with the contract, and the cash flows expected to be received. This is applied using a probability weighted approach.

On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

Council uses the simplified approach for trade receivables where the expected lifetime credit losses are recognised on day 1.

There has been no change in the estimation techniques or significant assumptions made during the current reporting period.

The Council writes off a trade receivable when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery, e.g. when the debtor has been placed under liquidation or has entered into bankruptcy proceedings.

None of the receivables that have been written off are subject to enforcement activity.

Where the Council renegotiates the terms of receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

Rates and annual charges outstanding are secured against the property.

C1-5 Inventories

	2021	2021	2020	2020
	Current	Non-current	Current	Non-current
	Actual	Actual	Actual	Actual
	\$ '000	\$ '000	\$ '000	\$ '000
Inventories at cost				
Stores and materials	659	-	434	-
Total inventories at cost	659	-	434	-
Total inventories	659	-	434	-

Externally restricted assets

There are no restrictions applicable to the above assets.

Accounting policy

Raw materials and stores, work in progress and finished goods

Raw materials and stores are stated at the lower of cost and net realisable value. Costs are assigned to individual items of inventory on the basis of weighted average costs. Costs of purchased inventory are determined after deducting rebates and discounts. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

C1-6 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2020			Asset movements during the reporting period							At 30 June 2021		
	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	WIP transfers \$ '000	Revaluation decrements to equity (ARR) \$ '000	Revaluation increments to equity (ARR) \$ '000	Gross carrying amount \$ '000	Accumulated depreciation and impairment \$ '000	Net carrying amount \$ '000
Capital work in progress	2,591	–	2,591	2,041	718	–	–	(1,400)	–	–	3,950	–	3,950
Plant and equipment	8,854	(3,296)	5,558	1,611	110	(378)	(739)	–	–	–	9,785	(3,623)	6,162
Office equipment	754	(508)	246	18	98	–	(85)	–	–	–	844	(567)	277
Furniture and fittings	206	(119)	87	–	51	–	(17)	–	–	–	257	(136)	121
Land:													
– Operational land	401	–	401	–	–	(78)	–	–	–	–	323	–	323
– Community land	1,779	–	1,779	–	8	–	–	–	–	–	1,787	–	1,787
– Crown land	1,022	–	1,022	–	–	–	–	–	–	–	1,022	–	1,022
Infrastructure:													
– Other structures	3,693	(1,396)	2,297	85	488	–	(74)	234	–	–	4,500	(1,470)	3,030
– Buildings – specialised	18,702	(10,443)	8,259	45	341	–	(403)	–	–	–	19,088	(10,846)	8,242
– Buildings – non-specialised	13,423	(5,445)	7,978	76	361	–	(267)	1,024	–	–	14,884	(5,712)	9,172
– Roads	102,485	(23,441)	79,044	1,390	342	–	(1,635)	69	–	–	104,287	(25,077)	79,210
– Bridges	14,100	(2,254)	11,846	–	–	–	(109)	–	–	–	14,100	(2,363)	11,737
– Footpaths	3,942	(2,114)	1,828	13	40	–	(91)	–	–	–	3,995	(2,205)	1,790
– Bulk earthworks (non-depreciable)	63,710	–	63,710	–	–	–	–	–	–	–	63,710	–	63,710
– Stormwater drainage	8,264	(141)	8,123	–	–	–	(13)	–	–	–	8,264	(154)	8,110
– Water supply network	46,243	(14,044)	32,199	179	–	–	(502)	–	(424)	–	43,983	(12,531)	31,452
– Sewerage network	14,525	(5,276)	9,249	–	–	–	(210)	73	–	376	18,001	(8,513)	9,488
Other assets:													
– Other	154	(154)	–	–	–	–	–	–	–	–	154	(154)	–
Total infrastructure, property, plant and equipment	304,848	(68,631)	236,217	5,458	2,557	(456)	(4,145)	–	(424)	376	312,934	(73,351)	239,583

(1) Renewals are defined as the replacement of existing assets (as opposed to the acquisition of new assets).

C1-6 Infrastructure, property, plant and equipment (continued)

By aggregated asset class	At 1 July 2019			Asset movements during the reporting period						At 30 June 2020		
	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	WIP transfers \$ '000	Revaluation increments to equity (ARR) \$ '000	Gross carrying amount \$ '000	Accumulated depreciation and impairment \$ '000	Net carrying amount \$ '000
Capital work in progress	767	–	767	1,264	1,216	–	–	(656)	–	2,591	–	2,591
Plant and equipment	8,407	(3,253)	5,154	1,226	348	(462)	(708)	–	–	8,854	(3,296)	5,558
Office equipment	738	(471)	267	58	–	–	(79)	–	–	754	(508)	246
Furniture and fittings	227	(123)	104	–	–	–	(17)	–	–	206	(119)	87
Land:												
– Operational land	335	–	335	–	–	(36)	–	–	102	401	–	401
– Community land	1,759	–	1,759	–	–	–	–	–	20	1,779	–	1,779
– Crown land	880	–	880	–	–	–	–	–	142	1,022	–	1,022
Infrastructure:												
– Buildings – non-specialised	13,589	(5,478)	8,111	99	21	–	(264)	11	–	13,423	(5,445)	7,978
– Buildings – specialised	20,024	(12,461)	7,563	75	373	–	(381)	629	–	18,702	(10,443)	8,259
– Other structures	3,603	(1,324)	2,279	–	74	–	(72)	16	–	3,693	(1,396)	2,297
– Roads	101,261	(21,806)	79,455	790	434	–	(1,635)	–	–	102,485	(23,441)	79,044
– Bridges	14,100	(2,145)	11,955	–	–	–	(109)	–	–	14,100	(2,254)	11,846
– Footpaths	3,779	(2,023)	1,756	–	163	–	(91)	–	–	3,942	(2,114)	1,828
– Bulk earthworks (non-depreciable)	63,710	–	63,710	–	–	–	–	–	–	63,710	–	63,710
– Stormwater drainage	8,265	(129)	8,136	–	–	–	(13)	–	–	8,264	(141)	8,123
– Water supply network	45,666	(13,478)	32,188	186	108	(56)	(532)	–	305	46,243	(14,044)	32,199
– Sewerage network	14,361	(5,068)	9,293	18	28	(10)	(168)	–	88	14,525	(5,276)	9,249
Other assets:												
– Other	154	(154)	–	–	–	–	–	–	–	154	(154)	–
Total infrastructure, property, plant and equipment	301,625	(67,913)	233,712	3,716	2,765	(564)	(4,069)	–	657	304,848	(68,631)	236,217

(1) Renewals are defined as the replacement of existing assets (as opposed to the acquisition of new assets).

C1-6 Infrastructure, property, plant and equipment (continued)

Accounting policy

Infrastructure, property, plant and equipment are held at fair value. Independent comprehensive valuations are performed at least every five years, however the carrying amount of assets is assessed by Council at each reporting date to confirm that it is not materially different from current fair value.

Water and sewerage network assets are indexed at each reporting period in accordance with the Rates Reference Manual issued by Department of Industry (DoI) – Water.

Increases in the carrying amounts arising on revaluation are credited to the revaluation reserve. To the extent that the increase reverses a decrease previously recognising profit or loss relating to that asset class, the increase is first recognised as profit or loss. Decreases that reverse previous increases of assets in the same class are first charged against revaluation reserves directly in equity to the extent of the remaining reserve attributable to the class; all other decreases are charged to the Income Statement.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to Council and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the Income Statement during the financial period in which they are incurred.

When infrastructure, property, plant and equipment are acquired by Council for nil or nominal consideration, the assets are initially recognised at their fair value at acquisition date.

Land is not depreciated. Depreciation on other assets is calculated using the straight-line method to allocate their cost, net of their residual values, over their estimated useful lives as follows:

Plant and equipment	Years	Other equipment	Years
Office equipment	5 to 10	Playground equipment	20 to 40
Office furniture	10 to 20	Benches, seats etc.	20 to 40
Computer equipment	4		
Vehicles	5 to 8	Buildings	
Heavy plant/road making equipment	5 to 8	Buildings: masonry	20 to 70
Other plant and equipment	5 to 15	Buildings: other	20 to 70
Water and sewer assets		Stormwater assets	
Dams and reservoirs	80 to 100	Drains	80 to 100
Bores	20 to 40	Culverts	50 to 80
Reticulation pipes: PVC	70 to 80	Flood control structures	80 to 100
Reticulation pipes: other	25 to 75		
Pumps and telemetry	15 to 20		
Transportation assets		Other infrastructure assets	
Sealed roads: surface	20	Swimming pools	50
Sealed roads: structure	50	Other open space/recreational assets	20
Unsealed roads	20	Other infrastructure	20
Bridge: concrete	130		
Bridge: other	50		
Road pavements	60		
Kerb, gutter and footpaths	40		

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each reporting date.

C1-6 Infrastructure, property, plant and equipment (continued)

Land under roads

Land under roads is land under roadways and road reserves including land under footpaths, nature strips and median strips.

Council has elected not to recognise land under roads acquired before 1 July 2008. Land under roads acquired after 1 July 2008 is recognised in accordance with the IPPE accounting policy.

Crown reserves

Crown reserves under Council's care and control are recognised as assets of the Council. While ownership of the reserves remains with the Crown, Council retains operational control of the reserves and is responsible for their maintenance and use in accordance with the specific purposes to which the reserves are dedicated.

Where the Crown reserves are under a lease arrangement they are accounted for under AASB 16 Leases, refer to Note C2.

Improvements on Crown reserves are also recorded as assets, while maintenance costs incurred by Council and revenues relating to the reserves are recognised within Council's Income Statement.

Rural Fire Service assets

Under Section 119 of the *Rural Fire Services Act 1997 (NSW)*, "all firefighting equipment purchased or constructed wholly or from money to the credit of the Fund is to be vested in the council of the area for or on behalf of which the firefighting equipment has been purchased or constructed".

Until such time as discussions on this matter have concluded and the legislation changed, Council will recognise rural fire service assets including land and buildings but will not recognise plant and vehicles.

Externally restricted infrastructure, property, plant and equipment

	as at 30/06/21			as at 30/06/20		
	Gross carrying amount \$ '000	Accumulated depn. and impairment \$ '000	Net carrying amount \$ '000	Gross carrying amount \$ '000	Accumulated depn. and impairment \$ '000	Net carrying amount \$ '000
Water supply						
WIP	1,853	–	1,853	1,171	–	1,171
Infrastructure	43,983	12,531	31,452	46,243	14,044	32,199
Total water supply	45,836	12,531	33,305	47,414	14,044	33,370
Sewerage services						
WIP	–	–	–	73	–	73
Infrastructure	18,001	8,513	9,488	14,525	5,276	9,249
Total sewerage services	18,001	8,513	9,488	14,598	5,276	9,322
Domestic waste management						
Plant and equipment	739	160	579	484	119	365
Total domestic waste management	739	160	579	484	119	365
Total restricted infrastructure, property, plant and equipment	64,576	21,204	43,372	62,496	19,439	43,057

C2 Leasing activities

C2-1 Council as a lessee

Council has leases over a range of assets including land and buildings, vehicles, machinery and IT equipment.

(a) Income Statement

The amounts recognised in the Income Statement relating to leases where Council is a lessee are shown below:

	2021	2020
	Actual	Actual
	\$ '000	\$ '000
Expenses relating to short-term leases	16	23
Expenses relating to low-value leases	12	12
Expenses relating to Peppercorn leases	9	7
	37	42

(b) Leases at significantly below market value – concessionary / peppercorn leases

Council has a number of leases at significantly below market for land which are used for:

- carparking
- visitor centre/museum
- community halls
- community land
- shared pathway

The leases are generally between 1 and 70 years and require payments of a maximum amount of \$1,000 per year. The use of the right-to-use asset is restricted by the lessors to specified community services which Council must provide, these services are detailed in the leases.

Council does not believe that any of the leases in place are individually material from a statement of financial position or performance perspective.

C2-1 Council as a lessee (continued)

Accounting policy

At inception of a contract, Council assesses whether a lease exists – i.e. does the contract convey the right to control the use of an identified asset for a period of time in exchange for consideration?

Council has elected not to separate non-lease components from lease components for any class of asset and has accounted for payments as a single component.

At the lease commencement, Council recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where Council believes it is reasonably certain that the option will be exercised.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises: the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration, less any lease incentives received. The right-of-use asset is depreciated over the lease term on a straight-line basis and assessed for impairment in accordance with the impairment of asset accounting policy.

The lease liability is initially recognised at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Council's incremental borrowing rate for a similar term with similar security is used.

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is re-measured when there is a lease modification, or change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI).

Where the lease liability is re-measured, the right-of-use asset is adjusted to reflect the re-measurement.

Exceptions to lease accounting

Council has applied the exceptions to lease accounting for both short-term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets. Council recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

Leases at significantly below market value / Concessionary leases

Council has elected to measure the right of use asset arising from the concessionary leases at cost which is based on the associated lease liability at initial recognition.

C2-2 Council as a lessor

Operating leases

Council leases out a number of properties and /or plant and equipment to community groups; these leases have been classified as operating leases for financial reporting purposes and the assets are included in the Statement of Financial Position as:

– property, plant and equipment – where the rental is incidental, or the asset is held to meet Councils service delivery objective (refer note C1-6).

	2021	2020
	Actual	Actual
	\$ '000	\$ '000

The amounts recognised in the Income Statement relating to operating leases where Council is a lessor are shown below

(i) Assets held as property, plant and equipment

Council provides operating leases on Council buildings for the purpose of meeting their service requirements for Medical Services in the Bogan Shire or employee accommodation, the table below relates to operating leases on assets disclosed in C1-6.

Lease income (excluding variable lease payments not dependent on an index or rate)	172	188
Total income relating to operating leases for Council assets	172	188

(ii) Maturity analysis of contractual lease income

Maturity analysis of future lease income receivable showing the undiscounted lease payments to be received after reporting date for operating leases:

< 1 year	70	5
1–2 years	77	8
2–3 years	35	13
3–4 years	15	3
Total undiscounted lease payments to be received	197	29

Accounting policy

When Council is a lessor, the lease is classified as either an operating or finance lease at inception date, based on whether substantially all of the risks and rewards incidental to ownership of the asset have been transferred to the lessee. If the risks and rewards have been transferred then the lease is classified as a finance lease, otherwise it is an operating lease.

When Council has a sub-lease over an asset and is the intermediate lessor then the head lease and sub-lease are accounted for separately. The classification of the sub-lease is based on the right-of-use asset which arises from the head lease rather than the useful life of the underlying asset.

If the lease contains lease and non-lease components, the non-lease components are accounted for in accordance with AASB 15 *Revenue from Contracts with Customers*.

The lease income is recognised on a straight-line basis over the lease term for an operating lease and as finance income using amortised cost basis for finance leases.

C3 Liabilities of Council

C3-1 Payables

	2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
Payables				
Goods and services – operating expenditure	1,078	–	508	–
Goods and services – capital expenditure	322	–	227	–
Accrued expenses:				
– Borrowings	28	–	29	–
– Salaries and wages	133	–	163	–
– Other expenditure accruals	14	–	–	–
Security bonds, deposits and retentions	18	–	17	–
Prepaid rates	259	–	102	–
Total payables	1,852	–	1,046	–
Total payables	1,852	–	1,046	–

Payables relating to restricted assets

	2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
Externally restricted assets				
Water	51	–	37	–
Sewer	2	–	7	–
Payables relating to externally restricted assets	53	–	44	–
Total payables relating to restricted assets	53	–	44	–
Total payables relating to unrestricted assets	1,799	–	1,002	–
Total payables	1,852	–	1,046	–

Accounting policy

Council measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Council comprise trade payables, bank and other loans.

Payables

Payables represent liabilities for goods and services provided to Council prior to the end of financial year that are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition.

C3-2 Contract Liabilities

		2021	2021	2020	2020
		Current	Non-current	Current	Non-current
		Actual	Actual	Actual	Actual
	Notes	\$ '000	\$ '000	\$ '000	\$ '000
Grants and contributions received in advance:					
Unexpended capital grants (to construct Council controlled assets)	(i)	2,922	-	475	-
Total grants received in advance		2,922	-	475	-
User fees and charges received in advance:					
Other		405	-	43	-
Total user fees and charges received in advance		405	-	43	-
Total contract liabilities		3,327	-	518	-

Notes

(i) Council has received funding to construct assets including a Youth and Community Centre, and Showground Facilities and other infrastructure. The funds received are under an enforceable contract which require Council to construct an identified asset which will be under Council's control on completion. The revenue is recognised as Council constructs the asset and the contract liability reflects the funding received which cannot yet be recognised as revenue. The revenue is expected to be recognised in the next 12 months.

C3-2 Contract Liabilities (continued)

Contract liabilities relating to restricted assets

	2021 Current Actual \$ '000	2021 Non-current Actual \$ '000	2020 Current Actual \$ '000	2020 Non-current Actual \$ '000
Internally restricted assets				
Other (Capital Grants Received in Advance)	2,922	-	475	-
Contract liabilities relating to internally restricted assets	2,922	-	475	-
Total contract liabilities relating to restricted assets	2,922	-	475	-
Total contract liabilities relating to unrestricted assets	405	-	43	-
Total contract liabilities	3,327	-	518	-

Revenue recognised that was included in the contract liability balance at the beginning of the period

	2021 Actual \$ '000	2020 Actual \$ '000
Grants and contributions received in advance:		
Capital grants (to construct Council controlled assets)	334	423
User fees and charges received in advance:		
Transport for NSW works	43	-
Total revenue recognised that was included in the contract liability balance at the beginning of the period	377	423

Significant changes in contract liabilities

Council has received significant increases in Grant Funding in advance for Capital Projects that have been recognised as Contract Liabilities in 2020/2021.

Accounting policy

Contract liabilities are recorded when consideration is received from a customer / fund provider prior to Council transferring a good or service to the customer, Council presents the funds which exceed revenue recognised as a contract liability.

C3-3 Borrowings

	2021 Current Actual \$ '000	2021 Non-current Actual \$ '000	2020 Current Actual \$ '000	2020 Non-current Actual \$ '000
Loans – secured ¹	119	2,185	116	2,304
Total borrowings	119	2,185	116	2,304

(1) Loans are secured over the general rating income of Council.

Disclosures on liability interest rate risk exposures, fair value disclosures and security can be found in Note E1-1.

C3-3 Borrowings (continued)

Borrowings relating to restricted assets

	2021 Current Actual \$ '000	2021 Non-current Actual \$ '000	2020 Current Actual \$ '000	2020 Non-current Actual \$ '000
Total borrowings relating to unrestricted assets	119	2,185	116	2,304
Total borrowings	119	2,185	116	2,304

Current borrowings not anticipated to be settled within the next twelve months

The following borrowings, even though classified as current, are not expected to be settled in the next 12 months.

(a) Changes in liabilities arising from financing activities

	2020		Non-cash movements			2021
	<i>Opening Balance</i> \$ '000	<i>Cash flows</i> \$ '000	<i>Acquisition</i> \$ '000	<i>Fair value changes</i> \$ '000	<i>Acquisition due to change in accounting policy</i> \$ '000	<i>Closing balance</i> \$ '000
Loans – secured	2,420	(116)	–	–	–	2,304
Total liabilities from financing activities	2,420	(116)	–	–	–	2,304

	2019		Non-cash movements			2020
	<i>Opening Balance</i> \$ '000	<i>Cash flows</i> \$ '000	<i>Acquisition</i> \$ '000	<i>Fair value changes</i> \$ '000	<i>Acquisition due to change in accounting policy</i> \$ '000	<i>Closing balance</i> \$ '000
Loans – secured	2,532	(112)	–	–	–	2,420
Total liabilities from financing activities	2,532	(112)	–	–	–	2,420

C3-3 Borrowings (continued)

(b) Financing arrangements

	2021	2020
	Actual	Actual
	\$ '000	\$ '000
Total facilities		
Credit cards/purchase cards	20	20
Total financing arrangements	20	20
Drawn facilities		
– Credit cards/purchase cards	4	2
Total drawn financing arrangements	4	2
Undrawn facilities		
– Credit cards/purchase cards	16	18
Total undrawn financing arrangements	16	18

Breaches and defaults

During the current and prior year, there were no defaults or breaches on any of the loans.

Accounting policy

Council measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down.

Borrowings are removed from the Statement of Financial Position when the obligation specified in the contract is discharged, cancelled or expired. The difference between the carrying amount of a financial liability that has been extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in other income or borrowing costs.

C3-4 Employee benefit provisions

	2021	2021	2020	2020
	Current	Non-current	Current	Non-current
	Actual	Actual	Actual	Actual
	\$ '000	\$ '000	\$ '000	\$ '000
Annual leave	949	-	888	-
Long service leave	1,025	-	1,017	-
Other leave	31	-	21	-
Total employee benefit provisions	2,005	-	1,926	-

Employee benefit provisions relating to restricted assets

There are no restricted assets (external or internal) applicable to the above provisions

Current employee benefit provisions not anticipated to be settled within the next twelve months

	2021	2020
	Actual	Actual
	\$ '000	\$ '000
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	1,363	1,268
	1,363	1,268

Accounting policy

Employee benefit provisions are presented as current liabilities in the Statement of Financial Position if Council does not have an unconditional right to defer settlement for at least 12 months after the reporting date, regardless of when the actual settlement is expected to occur and therefore all annual leave and vested long service leave (or that which vests within 12 months) is presented as current.

Short-term obligations

Liabilities for wages and salaries (including non-monetary benefits, annual leave and accumulating sick leave expected to be wholly settled within 12 months after the end of the period in which the employees render the related service) are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liability for annual leave and accumulating sick leave is recognised in the provision for employee benefits. All other short-term employee benefit obligations are presented as payables.

Other long-term employee benefit obligations

The liability for long-service leave and annual leave that is not expected to be wholly settled within 12 months after the end of the period in which the employees render the related service is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures, and periods of service. Expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

On-costs

The employee benefit provisions include the aggregate on-cost liabilities that will arise when payment of current employee benefits is made in future periods.

These amounts include superannuation, payroll tax and workers compensation expenses which will be payable upon the future payment of certain leave liabilities which employees are entitled to at the reporting period.

C4 Reserves

C4-1 Nature and purpose of reserves

Infrastructure, property, plant and equipment revaluation reserve

The infrastructure, property, plant and equipment (IPPE) revaluation reserve is used to record increments and decrements in the revaluation of infrastructure, property, plant and equipment.

D Council structure

D1 Results by fund

General fund refers to all Council activities other than water and sewer. All amounts disclosed in this note are gross i.e. inclusive of internal charges and recoveries made between the funds. Assets and liabilities shown in the water and sewer columns are restricted for use for these activities.

D1-1 Income Statement by fund

	General 2021 \$ '000	Water 2021 \$ '000	Sewer 2021 \$ '000
Income from continuing operations			
Rates and annual charges	4,006	841	356
User charges and fees	7,798	1,197	149
Interest and investment revenue	108	17	27
Other revenues	277	17	5
Grants and contributions provided for operating purposes	9,704	16	8
Grants and contributions provided for capital purposes	4,231	555	–
Net gains from disposal of assets	106	–	–
Other income	181	–	–
Total income from continuing operations	26,411	2,643	545
Expenses from continuing operations			
Employee benefits and on-costs	7,604	268	118
Materials and services	9,892	1,074	422
Borrowing costs	78	–	–
Depreciation, amortisation and impairment of non-financial assets	3,433	502	210
Other expenses	338	73	17
Total expenses from continuing operations	21,345	1,917	767
Operating result from continuing operations	5,066	726	(222)
Net operating result for the year	5,066	726	(222)
Net operating result attributable to each council fund	5,066	726	(222)
Net operating result for the year before grants and contributions provided for capital purposes	835	171	(222)

D1-2 Statement of Financial Position by fund

	General 2021 \$ '000	Water 2021 \$ '000	Sewer 2021 \$ '000
ASSETS			
Current assets			
Cash and cash equivalents	10,436	998	2,250
Investments	2,800	–	–
Receivables	4,374	853	93
Inventories	659	–	–
Other	103	–	–
Total current assets	18,372	1,851	2,343
Non-current assets			
Receivables	223	178	270
Infrastructure, property, plant and equipment	196,790	33,305	9,488
Investments accounted for using the equity method	70	–	–
Total non-current assets	197,083	33,483	9,758
TOTAL ASSETS	215,455	35,334	12,101
LIABILITIES			
Current liabilities			
Payables	1,799	51	2
Contract liabilities	3,327	–	–
Borrowings	119	–	–
Employee benefit provision	2,005	–	–
Total current liabilities	7,250	51	2
Non-current liabilities			
Borrowings	2,185	–	–
Total non-current liabilities	2,185	–	–
TOTAL LIABILITIES	9,435	51	2
Net assets	206,020	35,283	12,099
EQUITY			
Accumulated surplus	144,593	16,819	6,822
Revaluation reserves	61,427	18,464	5,277
Council equity interest	206,020	35,283	12,099
Total equity	206,020	35,283	12,099

D1-3 Details of internal loans

(in accordance with s410(3) of the *Local Government Act 1993*)

Details of individual internal loans	Council ID / Ref
Borrower (by purpose)	General Fund
Lender (by purpose)	Sewer Fund
Date of Minister's approval	21/06/2018
Date raised	1/01/2019
Term years	10 years
Dates of maturity	1/07/2028
Rate of interest (%)	3%
Amount originally raised	\$340,000
Total repaid during year (principal and interest)	\$30,981
Principal outstanding at end of year	\$264,243

D2 Interests in other entities

	<i>Council's share of net assets</i>	
	<i>2021</i> \$ '000	<i>2020</i> \$ '000
Council's share of net assets		
Net share of interests in joint ventures and associates using the equity method – assets		
Joint ventures	70	61
Total net share of interests in joint ventures and associates using the equity method – assets	70	61
Total Council's share of net assets	70	61

D2-1 Interests in joint arrangements

Net carrying amounts – Council's share

	<i>Nature of relationship</i>	<i>Place of business</i>	<i>Interest in ownership</i>			
			<i>2021</i> \$ '000	<i>2020</i> \$ '000	<i>2021</i> %	<i>2020</i> %
North Western Library Co-operative	Joint venture	Warren	70	61	25.0%	25.0%
Total carrying amounts – material joint ventures			70	61	25.0%	25.0%

North Western Library Co-operative North Western Library Co-operative

Material joint ventures

The following information is provided for joint ventures that are individually material to the Council. Included are the total amounts as per the joint venture financial statements, adjusted for fair-value adjustments at acquisition date and differences in accounting policies, rather than the Council's share.

Details

	<i>Principal activity</i>	<i>Measurement method</i>
North Western Library Co-operative	Joint Purchase of Books & E-Resources	Book value

Relevant interests and fair values

	<i>Interest in outputs</i>		<i>Proportion of voting power</i>	
	<i>2021</i>	<i>2020</i>	<i>2021</i>	<i>2020</i>
North Western Library Co-operative	25.0%	25.0%	25.0%	25.0%

D2-1 Interests in joint arrangements (continued)

Summarised financial information for joint ventures

	North Western Library Co-operative	
	2021	2020
	Actual	Actual
	\$ '000	\$ '000
Statement of financial position		
Current assets		
Cash and cash equivalents	17	12
Non-current assets	265	233
Net assets	282	245
Statement of comprehensive income		
Income	250	256
Interest income	–	4
Other expenses	(214)	(222)
Profit/(loss) from continuing operations	36	38
Profit/(loss) for the period	36	38
Total comprehensive income	36	38
Share of income – Council (%)	25.0%	25.0%
Profit/(loss) – Council (\$)	9	9
Total comprehensive income – Council (\$)	9	9
Reconciliation of the carrying amount		
Opening net assets (1 July)	245	208
Profit/(loss) for the period	36	37
Closing net assets	281	245
Council's share of net assets (%)	25.0%	25.0%
Council's share of net assets (\$)	70	61

Accounting policy

The Council has determined that it has only joint ventures.

Joint ventures:

Interests in joint ventures are accounted for using the equity method in accordance with *AASB128 Investments in Associates and Joint Ventures*.

Under this method, the investment is initially recognised as a cost and the carrying amount is increased or decreased to recognise the Council's share of the profit or loss and other comprehensive income of the joint venture after the date of acquisition. If the Council's share of losses of a joint venture equals or exceeds its interest in the joint venture, the Council discontinues recognising its share of further losses.

The Council's share in the joint venture's gains or losses arising from transactions between itself and its joint venture are eliminated. Adjustments are made to the joint venture's accounting policies where they are different from those of the Council for the purposes of the consolidated financial statements.

(e) Joint arrangements not recognised

Bogan Shire Council is a member of the Orana Joint Organisation along with Warren, Gilgandra, Narromine Mid-Western and Warrumbungle Shire Councils. This organisation was formed to establish regional priorities and develop strategies and plans for their delivery as well as providing regional leadership to advocate for these priorities on behalf of the Councils involved. The Orana Joint Organisation aims to identify and engage in opportunities across governments and to co-operate with other member Councils in doing so.

E Risks and accounting uncertainties

E1-1 Risks relating to financial instruments held

Council's activities expose it to a variety of financial risks including **(1)** price risk, **(2)** credit risk, **(3)** liquidity risk and **(4)** interest rate risk.

The Council's overall risk management program focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Council.

Council does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by Council's finance section under policies approved by the Council.

The fair value of Council's financial assets and financial liabilities approximates their carrying amount.

Council's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital.

Council has an investment policy which complies with the Local Government Act 1993 and Minister's investment order 625. This policy is regularly reviewed by Council and its staff and an investment report is tabled before Council on a monthly basis setting out the portfolio breakup and its performance as required by Local Government regulations.

The risks associated with the instruments held are:

- **Price risk** – the risk that the capital value of Investments may fluctuate due to changes in market prices, whether these changes are caused by factors specific to individual financial instruments or their issuers or are caused by factors affecting similar instruments traded in a market.
- **Interest rate risk** – the risk that movements in interest rates could affect returns and income.
- **Liquidity risk** – the risk that Council will not be able to pay its debts as and when they fall due.
- **Credit risk** – the risk that the investment counterparty will not complete their obligations particular to a financial instrument, resulting in a financial loss to Council – be it of a capital or income nature.

Council manages these risks (amongst other measures) by diversifying its portfolio and only purchasing investments with high credit ratings or capital guarantees.

(a) Market risk – interest rate and price risk

	2021 \$ '000	2020 \$ '000
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The impact on result for the year and equity of a reasonably possible movement in the price of investments held and interest rates is shown below. The reasonably possible movements were determined based on historical movements and economic conditions in place at the reporting date.

Impact of a 1% movement in interest rates

– Equity / Income Statement	165	135
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Impact of a 10% movement in price of investments

– Equity / Income Statement	–	–
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(b) Credit risk

Council's major receivables comprise (i) rates and annual charges and (ii) user charges and fees.

Council manages the credit risk associated with these receivables by monitoring outstanding debt and employing stringent debt recovery procedures. Council also encourages ratepayers to pay their rates by the due date through incentives.

The credit risk for liquid funds and other short-term financial assets is considered negligible, since the counterparties are reputable banks with high quality external credit ratings.

There are no significant concentrations of credit risk, whether through exposure to individual customers, specific industry sectors and/or regions.

E1-1 Risks relating to financial instruments held (continued)

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance. The balances of receivables that remain within initial trade terms (as detailed in the table) are considered to be of high credit quality.

The maximum exposure to credit risk at the reporting date is the carrying amount of each class of receivable in the financial statements.

Council makes suitable provision for doubtful receivables as required and carries out credit checks on most non-rate debtors.

There are no material receivables that have been subjected to a re-negotiation of repayment terms.

Credit risk profile

Receivables – rates and annual charges

Credit risk on rates and annual charges is minimised by the ability of Council to recover these debts as a secured charge over the land; that is, the land can be sold to recover the debt. Council is also able to charge interest on overdue rates and annual charges at higher than market rates which further encourages payment.

	<i>Not yet overdue \$ '000</i>	<i>< 1 year overdue \$ '000</i>	<i>1 - 2 years overdue \$ '000</i>	<i>2 - 5 years overdue \$ '000</i>	<i>> 5 years overdue \$ '000</i>	<i>Total \$ '000</i>
2021						
Gross carrying amount	–	332	453	15	45	845
2020						
Gross carrying amount	–	479	296	26	16	817

Receivables - non-rates and annual charges and contract assets

Council applies the simplified approach for non-rates and annual charges debtors and contract assets to provide for expected credit losses, which permits the use of the lifetime expected loss provision at inception. To measure the expected credit losses, non-rates and annual charges debtors and contract assets have been grouped based on shared credit risk characteristics and the days past due.

The loss allowance provision is determined as follows. The expected credit losses incorporate forward-looking information.

	<i>Not yet overdue \$ '000</i>	<i>0 - 30 days overdue \$ '000</i>	<i>31 - 60 days overdue \$ '000</i>	<i>61 - 90 days overdue \$ '000</i>	<i>> 91 days overdue \$ '000</i>	<i>Total \$ '000</i>
2021						
Gross carrying amount	855	–	2,319	4	2,146	5,324
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ECL provision	–	–	–	–	–	–
2020						
Gross carrying amount	2,243	286	1	1	210	2,741
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ECL provision	–	–	–	–	–	–

E1-1 Risks relating to financial instruments held (continued)

(c) Liquidity risk

Payables, lease liabilities and borrowings are both subject to liquidity risk; that is, the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due.

Council manages this risk by monitoring its cash flow requirements and liquidity levels, and by maintaining an adequate cash buffer. Payment terms can be extended, and overdraft facilities drawn upon in extenuating circumstances.

Borrowings are also subject to interest rate risk: the risk that movements in interest rates could adversely affect funding costs. Council manages this risk through diversification of borrowing types, maturities and interest rate structures.

The finance team regularly reviews interest rate movements to determine if it would be advantageous to refinance or renegotiate part or all of the loan portfolio.

The timing of cash flows presented in the table below to settle financial liabilities reflects the earliest contractual settlement dates. The timing of expected outflows is not expected to be materially different from contracted cashflows.

The amounts disclosed in the table are the undiscounted contracted cash flows for non-lease liabilities (refer to Note C2-1(b) for lease liabilities) and therefore the balances in the table may not equal the balances in the Statement of Financial Position due to the effect of discounting.

	<i>Weighted average interest rate %</i>	<i>Subject to no maturity \$ '000</i>	<i>payable in:</i>			<i>Total cash outflows \$ '000</i>	<i>Actual carrying values \$ '000</i>
			<i>≤ 1 Year \$ '000</i>	<i>1 - 5 Years \$ '000</i>	<i>> 5 Years \$ '000</i>		
2021							
Trade/other payables	0.00%	18	1,575	–	–	1,593	1,593
Loans and advances	2.94%	–	186	744	1,374	2,304	2,304
Total financial liabilities		18	1,761	744	1,374	3,897	3,897
2020							
Trade/other payables	0.00%	17	927	–	–	944	944
Loans and advances	2.94%	–	186	744	2,141	3,071	2,420
Total financial liabilities		17	1,113	744	2,141	4,015	3,364

Loan agreement breaches

Detail here any breaches to loan agreements which have occurred during the reporting year.

E2-1 Fair value measurement

The Council measures the following asset and liability classes at fair value on a recurring basis:

– Infrastructure, property, plant and equipment

The fair value of assets and liabilities must be estimated in accordance with various accounting standards for either recognition and measurement requirements or for disclosure purposes.

AASB 13 Fair Value Measurement requires all assets and liabilities measured at fair value to be assigned to a 'level' in the fair value hierarchy as follows:

Level 1: Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2: Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

\$ '000	Notes	Fair value measurement hierarchy							
		Date of latest valuation		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2021	2020	2021	2020	2021	2020	2021	2020
Recurring fair value measurements									
Infrastructure, property, plant and equipment C1-6									
Plant and equipment	30/06/2021	30/06/20	–	–	–	5,558	6,162	5,558	
Office equipment	30/06/2021	30/06/20	–	–	–	246	277	246	
Furniture and fittings	30/06/2021	30/06/20	–	–	–	87	121	87	
Operational land	30/06/2020	30/06/20	–	–	–	401	323	401	
Community land and crown land	30/06/2020	30/06/20	–	–	–	2,801	2,809	2,801	
Buildings – non-specialised	30/06/2019	30/06/19	1,256	1,256	–	6,722	9,172	7,978	
Buildings – specialised	30/06/2019	30/06/19	–	–	–	8,259	8,242	8,259	
Other structures	30/06/2019	30/06/19	–	–	–	2,297	3,030	2,297	
Roads	30/06/2018	30/06/18	–	–	–	79,044	79,210	79,044	
Bulk earthworks	30/06/2018	30/06/18	–	–	–	63,710	63,710	63,710	
Storm water drainage	30/06/2018	30/06/18	–	–	–	8,123	8,110	8,123	
Water supply network	30/06/2021	30/06/17	–	–	–	32,199	31,452	32,199	
Sewerage network	30/06/2021	30/06/17	–	–	–	9,249	9,488	9,249	
Bridges	30/06/2018	30/06/18	–	–	–	11,846	11,737	11,846	
Footpaths	30/06/2018	30/06/18	–	–	–	1,828	1,790	1,828	
Total infrastructure, property, plant and equipment			1,256	1,256	–	232,370	235,633	233,626	

Non-recurring fair value measurements

Transfers between level 1 and level 2 fair value hierarchies

During the year, there were no transfers between level 1 and level 2 fair value hierarchies for recurring fair value measurements.

Valuation techniques

Where Council is unable to derive fair valuations using quoted market prices of identical assets (ie. level 1 inputs) Council instead utilises a spread of both observable inputs (level 2 inputs) and unobservable inputs (level 3 inputs).

The fair valuation techniques Council has employed while utilising level 2 and level 3 inputs are as follows:

E2-1 Fair value measurement (continued)

Infrastructure, property, plant and equipment (IPPE) Plant & Equipment, Office Equipment and Furniture & Fittings

Plant & Equipment, Office Equipment and Furniture & Fittings are valued at cost but are disclosed at fair value in the notes. The carrying amount of these assets is assumed to be approximate fair value due to the nature of the items. Examples of assets within these classes are as follows:

- Plant & Equipment – Graders, Trucks, Rollers, Tractors and Motor Vehicles.
- Office Equipment – Computers, photocopiers, calculators etc.
- Furniture & Fittings – Chairs, Desks etc

There has been no change to the valuation process during the reporting period.

Operational & Community Land

Operational, Community Land & crown Land are based on either the Land Value provided by the Valuer-General or an average unit rate based on the Land Value for similar properties where the Valuer-General did not provide a Land Value, having regard to the highest and best use for the land. Operational Land is based on the Valuer General's land value as these are representative of the actual market values in the Bogan Shire LGA. As these rates were not considered to be observable market evidence they have been classified as Level 3.

There has been no change to the valuation process during the reporting period.

Buildings – Non-Specialised & Specialised

Non-Specialised & Specialised Buildings were valued by external valuers in 2019. Aspect Property Consultants used the principles of Fair Value as defined in Accounting Standard AASB13. They applied the following techniques;

Where a price for an identical asset is not observable, an entity measures fair value using another valuation technique that maximises the use of relevant observable inputs and minimises the use of unobservable inputs.

A cost approach was used to value buildings. As these assets were not considered to have observable market evidence they have been classified as Level 3.

Cost Approach

A valuation technique that reflects the amount that would be required currently to replace the service capacity of an asset (often referred to as current replacement cost)

All residential properties have been valued using the "Market Approach". As these were considered to have observable market evidence they have been classified as level 2 inputs.

Market Approach

A valuation technique that uses prices and other relevant information generated by market transactions involving identical or comparable (ie similar) assets, liabilities or a group of assets and liabilities, such as a business.

There has been no change to the valuation process during this period.

Other Structures

Other Structures comprise the Nyngan Swimming Pool, Aerodrome buildings, playground equipment, lighting, irrigation systems and fencing etc. These assets have been valued by external valuers, Aspect Property Consultants using the principles of Fair Value as defined in Accounting Standard AASB13. They applied the following valuation techniques.

A cost approach was used to value other structures.

As these values were not considered to contain observable market evidence they have been classified as Level 3.

There has been no change to the valuation process during the reporting period.

Roads

Roads comprise road carriageway, roadside shoulders and kerb & gutter. The Cost Approach using Level 3 inputs was used to value this asset class. A revaluation for this asset class was undertaken by APV Valuers & Asset Management as at 30/6/18 based on actual costs and assumptions from Councils Asset Manager and Engineering department. No market based evidence (Level 2) inputs are available therefore Level 3 valuation inputs were used for this assets class.

E2-1 Fair value measurement (continued)

There has been no change to the valuation process during the reporting period.

Storm Water Drainage

Storm Water Drainage comprises pipes, culverts and associated assets used for surface water to drain from roads.

The Cost Approach using level 3 inputs was used to value these assets. A revaluation for this asset class was undertaken by APV Valuers & Asset Management as at 30/6/18 based on actual costs and assumptions from Council's Asset Manager and Engineering Department. No market based evidence (Level 2) inputs are available therefore Level 3 valuation inputs were used for this assets class.

There has been no change to the valuation process during this reporting period.

Water Supply Network

Assets within this class comprise treatment works, reservoirs, pumping stations and water pipelines.

In 2020/2021 Council undertook a revaluation of its Water Assets by external valuers MorisonLow. The asset valuation was completed in accordance with AASB116 and AASB13. As part of the revaluation, a condition inspection was undertaken of above ground assets in Nyngan as well as in the Villages of Coolabah, Girilambone and Hermidale.

The valuation methodologies were based on the AASB requirements and fair-value approach:

- The remaining useful lives have been determined through the application of remaining life models and took into account factors like physical use, wear and tear, historical maintenance practices, construction standards, material type of each asset component, testing and evaluation, age, adaptability, functionality, utilisation and capacity.
- Where methods or standards of design and/or construction have changed, the current replacement cost of an asset has been estimated using its modern engineering equivalent replacement asset (MEERA).
- Where possible, unit prices and rates have been based on recent capital projects of Council and maintenance estimating rates. All rates for construction are compared to industry sources.
- Additional excavation works, design and project management fees have been allowed for under the fair-value approach. The current replacement cost (CRC) of an asset includes the cost of decommissioning, removal and site restoration to the extent required for the construction or installation of the replacement asset. Where it is intended to decommission and not replace an asset, the CRC includes an allowance for such decommissioning, removal and site restoration.
- Where no current condition data was available, estimates were made based on the age of the assets and the best information currently available.

As these values were not considered to contain observable market evidence they have been classified as Level 3.

Sewerage Network

Assets within this class comprise treatment works, pumping stations and sewerage mains.

In 2020/2021 Council undertook a revaluation of its Water Assets by external valuers MorisonLow. The asset valuation was completed in accordance with AASB116 and AASB13. As part of the valuation, a condition inspection was undertaken of above ground assets in Nyngan as well as in the Villages of Coolabah, Girilambone & Hermidale.

The valuation methodologies were based on the AASB requirements and fair-value approach.

- The remaining useful lives have been determined through the application of remaining useful life models and took into account factors like physical use, wear and tear, historical maintenance practices, construction standards, material type of each asset component, testing and evaluation, age, adaptability, functionality, utilisation and capacity.
- Where methods or standards of design and/or construction have changed, the current replacement cost of an asset has been estimated using its modern engineering equivalent replacement asset (MEERA).
- Where possible, unit prices and rates have been based on recent capital projects of Council and maintenance estimating rates. All rates for construction are compared to industry sources.
- Additional excavation works, design and project management fees have been allowed for under the fair-value approach. The current replacement cost (CRC) of an asset includes the cost of decommissioning, removal and site restoration to the extent required for the construction or installation of the replacement asset. Where it is intended to decommission and not replace an asset, the CRC includes an allowance for such decommissioning, removal and site restoration.
- Where no current condition was available estimates were made based on the age of the assets and the best information currently available.

As these values were not considered to contain observable market evidence they have been classified as Level 3.

E2-1 Fair value measurement (continued)

Fair value measurements using significant unobservable inputs (level 3)

Significant unobservable valuation inputs used (for level 3 asset classes) and their relationship to fair value.

The following table summarises the quantitative information relating to the significant unobservable inputs used in deriving the various level 3 asset class fair values.

	<i>Fair value (30/6/21) 2021 \$ '000</i>	<i>Valuation technique/s</i>	<i>Unobservable inputs</i>
Infrastructure, property, plant and equipment			
Plant and equipment	6,162	Valued at cost disclosed at fair value in the notes	<ul style="list-style-type: none"> • Gross replacement cost • Remaining useful life • Residual value
Office equipment	277	Valued at cost disclosed at fair value in the notes	<ul style="list-style-type: none"> • Gross replacement cost • Remaining useful life • Residual value
Furniture and fittings	121	Valued at cost disclosed at fair value in the notes	<ul style="list-style-type: none"> • Gross replacement cost • Remaining useful life • Residual value
Operational land	323	Land Value provided by the Valuer-General or an average unit rate based on the Land Value for similar properties where the Valuer-General did not provide a Land Value, having regard to the highest and best use for the land	<ul style="list-style-type: none"> • Land value based on price per square metre
Community land and Crown land	2,809	Land Value provided by the Valuer-General or an average unit rate based on the Land Value for similar properties where the Valuer-General did not provide a Land Value, having regard to the highest and best use for the land	<ul style="list-style-type: none"> • Land value based on price per square metre
Buildings – non - specialised	9,172	Cost & Market approach used by external Valuers, Aspect Property Consultants, Nyngan	<ul style="list-style-type: none"> • Gross replacement cost • Asset condition • Remaining useful life • Residual value
Buildings – specialised	8,242	Cost & Market approach used by external Valuers, Aspect Property Consultants, Nyngan	<ul style="list-style-type: none"> • Gross replacement cost • Asset condition • Remaining useful life • Residual value
Other structures	3,030	Cost & Market approach used by external Valuers, Aspect Property Consultants, Nyngan	<ul style="list-style-type: none"> • Gross replacement cost • Asset condition • Remaining useful life • Residual value
Roads	79,210	Cost Approach using Level 3 inputs due to no market based evidence	<ul style="list-style-type: none"> • Gross replacement cost • Asset condition • Remaining useful life • Residual value
Bulk earthworks	63,710	Cost Approach using Level 3 inputs due to no market based evidence	<ul style="list-style-type: none"> • Gross replacement cost • Asset condition • Remaining useful life • Residual value
Storm water drainage	8,110	Cost Approach using Level 3 inputs due to no market based evidence	<ul style="list-style-type: none"> • Gross replacement cost • Asset condition • Remaining useful life • Residual value

E2-1 Fair value measurement (continued)

	<i>Fair value (30/6/21) 2021 \$ '000</i>	<i>Valuation technique/s</i>	<i>Unobservable inputs</i>
Water supply network	31,452	Cost Approach using Level 3 inputs due to no market based evidence	<ul style="list-style-type: none"> • Gross replacement cost • Asset condition • Remaining useful life • Residual value
Sewer network	9,488	Cost Approach using Level 3 inputs due to no market based evidence	<ul style="list-style-type: none"> • Gross replacement cost • Asset condition • Remaining useful life • Residual value
Bridges	11,737	Cost Approach using Level 3 inputs due to no market based evidence	<ul style="list-style-type: none"> • Gross replacement cost • Asset condition • Remaining useful life • Residual value
Footpaths	1,790	Cost Approach using Level 3 inputs due to no market based evidence	<ul style="list-style-type: none"> • Gross replacement cost • Asset condition • Remaining useful life • Residual value

A reconciliation of the movements in recurring fair value measurements allocated to Level 3 of the hierarchy is provided below:

	<i>Plant and equipment</i>		<i>Office equipment</i>		<i>Furniture and fittings</i>		<i>Operational Land</i>	
	<i>2021 Actual \$ '000</i>	<i>2020 Actual \$ '000</i>	<i>2021 Actual \$ '000</i>	<i>2020 Actual \$ '000</i>	<i>2021 Actual \$ '000</i>	<i>2020 Actual \$ '000</i>	<i>2021 Actual \$ '000</i>	<i>2020 Actual \$ '000</i>
Opening balance	5,558	5,154	246	267	87	104	401	335
Total gains or losses for the period								
Other movements								
Purchases (GBV)	1,720	1,574	116	58	51	–	–	–
Disposals (WDV)	(377)	(462)	–	–	–	–	(78)	(36)
Depreciation and impairment	(739)	(708)	(85)	(79)	(17)	(17)	–	–
Other movement (Reval Increment)	–	–	–	–	–	–	–	102
Closing balance	6,162	5,558	277	246	121	87	323	401

	<i>Community/ crown land</i>		<i>Buildings non-specialised</i>		<i>Building specialised</i>		<i>Other structures</i>	
	<i>2021 Actual \$ '000</i>	<i>2020 Actual \$ '000</i>	<i>2021 Actual \$ '000</i>	<i>2020 Actual \$ '000</i>	<i>2021 Actual \$ '000</i>	<i>2020 Actual \$ '000</i>	<i>2021 Actual \$ '000</i>	<i>2020 Actual \$ '000</i>
Opening balance	2,801	2,639	7,978	8,111	8,259	7,563	2,297	2,279
Total gains or losses for the period								
Other movements								
Purchases (GBV)	8	–	1,461	120	386	448	807	74
Depreciation and impairment	–	–	(267)	(264)	(403)	(381)	(74)	(72)
Other movement (Reval Increment)	–	162	–	–	–	–	–	–
Other movement (WIP)	–	–	–	11	–	629	–	16
Closing balance	2,809	2,801	9,172	7,978	8,242	8,259	3,030	2,297

E2-1 Fair value measurement (continued)

	Roads		Bulk earthworks		Stormwater drainage		Water network	
	2021	2020	2021	2020	2021	2020	2021	2020
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Opening balance	79,044	79,455	63,710	63,710	8,123	8,136	32,199	32,188
Total gains or losses for the period								
Other movements								
Purchases (GBV)	-	1,224	-	-	-	-	179	294
Disposals (WDV)	1,801	-	-	-	-	-	-	(56)
Depreciation and impairment	-	(1,635)	-	-	(13)	(13)	(502)	(532)
Other movement (Reval Increment)	(1,635)	-	-	-	-	-	(424)	305
Closing balance	79,210	79,044	63,710	63,710	8,110	8,123	31,452	32,199

	Bridges		Footpaths		Sewerage		Total	
	2021	2020	2021	2020	2021	2020	2021	2020
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Opening balance	11,846	11,955	1,828	1,756	9,249	9,293	233,626	232,945
Purchases (GBV)	-	-	53	163	73	46	4,854	4,001
Disposals (WDV)	-	-	-	-	-	(10)	1,346	(564)
Depreciation and impairment	(109)	(109)	(91)	(91)	(210)	(168)	(2,510)	(4,069)
Other movement (Reval Increment)	-	-	-	-	376	88	(1,683)	657
Other movement (WIP)	-	-	-	-	-	-	-	656
Closing balance	11,737	11,846	1,790	1,828	9,488	9,249	235,633	233,626

Information relating to the transfers into and out of the level 3 fair valuation hierarchy includes:

Buildings - non-specialised

\$118K was transferred into Buildings for RFS shed extensions, \$988K for Seniors Living Units, \$27K for additions to 41 Flashman Avenue and \$246K for Museum Upgrades

E2-1 Fair value measurement (continued)

Buildings - specialised

\$45k was spent on Racecourse & showground fencing renewals, \$33K was spent on upgrades to Collierreina Hall, \$263K at Nyngan Swimming Pool, \$32K Toilet at Upper Weir, \$12K Larkin Oval Canteen

Other Structures

Nyngan Showground \$168K, Bogan River Foreshore \$42K, Upgrades to 76B Pangee St \$173K, Junior League Oval Lighting \$37K, Nyngan Swimming Pool \$188K, Sealing Netball Courts \$111K, Cemetery Fencing \$48K Upgrades Heritage Park \$22K, Tennis Club Fencing \$11K

Roads

An amount of \$965k was transferred into roads for R2R Program resheeting, resealing and construction. \$163K was for various resealing and resheeting from LRCI program, \$303K was for Construction Cockies Rd, \$353K was to reseal the Airport runway

Footpaths, Kerb & Gutter

An amount of \$67K was transferred in to footpaths and Kerb & Gutter

Highest and best use

All of Council's non-financial assets are considered as being utilised for their highest and best use.

E3-1 Contingencies

The following assets and liabilities do not qualify for recognition in the Statement of Financial Position, but their knowledge and disclosure is considered relevant to the users of Council's financial report.

LIABILITIES NOT RECOGNISED

1. Guarantees

(i) Defined benefit superannuation contribution plans

Council is party to an Industry Defined Benefit Plan under the Local Government Superannuation Scheme, named The Local Government Superannuation Scheme – Pool B (the Scheme) which is a defined benefit plan that has been deemed to be a 'multi-employer fund' for purposes of AASB119 Employee Benefits for the following reasons:

- Assets are not segregated within the sub-group according to the employees of each sponsoring employer.
- The contribution rates have been the same for all sponsoring employers. That is, contribution rates have not varied for each sponsoring employer according to the experience relating to the employees of that sponsoring employer.
- Benefits for employees of all sponsoring employers are determined according to the same formulae and without regard to the sponsoring employer.
- The same actuarial assumptions are currently used in respect of the employees of each sponsoring employer.

Given the factors above, each sponsoring employer is exposed to the actuarial risks associated with current and former employees of other sponsoring employers, and hence shares in the associated gains and losses (to the extent that they are not borne by members).

Description of the funding arrangements.

Pooled Employers are required to pay future service employer contributions and past service employer contributions to the Fund.

The future service employer contributions were determined using the new entrant rate method under which a contribution rate sufficient to fund the total benefits over the working life-time of a typical new entrant is calculated. The current future service employer contribution rates are::

Division B	1.9 times member contributions for non-180 Point Members; Nil for 180 Point Members*
Division C	2.5% salaries
Division D	1.64 times member contributions

* For 180 Point Members, Employers are required to contribute 7% of salaries to these members' accumulation accounts, which are paid in addition to members' defined benefits (increasing to 7.5% in line with the increase in the Superannuation Guarantee) to these members' accumulation accounts, which are paid in addition to members' defined benefits.

The past service contribution for each Pooled Employer is a share of the total past service contributions of \$40.0 million for 1 July 2020 to 30 June 2021, apportioned according to each employer's share of the accrued liabilities as at 30 June 2020. These past service contributions are used to maintain the adequacy of the funding position for the accrued liabilities.

The adequacy of contributions is assessed at each triennial actuarial investigation and monitored annually between triennials.

Description of the extent to which Council can be liable to the plan for other Council's obligations under the terms and conditions of the multi-employer plan

As stated above, each sponsoring employer (Council) is exposed to the actuarial risks associated with current and former employees of other sponsoring employers and hence shares in the associated gains and losses.

However, there is no relief under the Fund's trust deed for employers to walk away from their defined benefit obligations. Under limited circumstances, an employer may withdraw from the plan when there are no active members, on full payment of outstanding past service contributions. There is no provision for allocation of any surplus which may be present at the date of withdrawal of the Council.

Description of any agreed allocation of a deficit or surplus on:

(i) wind-up of the plan

E3-1 Contingencies (continued)

There are no specific provisions under the Fund's trust deed dealing with deficits or surplus on wind-up.

(ii) the Council's withdrawal from the plan

There is no provision for allocation of any surplus which may be present at the date of withdrawal of any employer.

The amount of Council employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ended 30th June 2021 was \$96,815.07. The last formal valuation of the Fund was undertaken by the Fund Actuary, Richard Boyfield FIAA as at 30 June 2020.

The amount of additional contributions included in the total employer contribution advised above is \$59,500.00. Council's expected contribution to the plan for the next annual reporting period is \$93,678.12

The estimated employer reserves financial position for the Pooled Employers at 30 June 2021 is:

Employer reserves only *	\$millions	Asset Coverage
Assets	2,620.5	
Past Service Liabilities	2,445.6	107.2%
Vested Benefits	2,468.7	106.2%

* excluding othe accumulation accounts and reserves in both assets and liabilities.

The share of this deficit that is broadly attributed to Council is estimated to be in the order of 0.15% as at 30 June 2021.

Council's share of that deficiency cannot be accurately calculated as the Scheme is a mutual arrangement where assets and liabilities are pooled together for all member councils. For this reason, no liability for the deficiency has been recognised in Council's accounts. Council has a possible obligation that may arise fshould the Scheme require immediate payment to correct the deficiency.

The key economic long term assumptions used to calculate the present value of accrued benefits are:

Investment return	5.75% per annum
Salary inflation *	3.5% per annum
Increase in CPI	2.5% per annum

*Plus promotional increases

The contribution requirements may vary from the current rates if the overall sub-group experience is not in line with the actuarial assumptions in determining the funding program; however, any adjustment to the funding program would be the same for all sponsoring employers in the Pooled Employers group.

(ii) Statewide Limited

Council is a member of Statewide Mutual, a mutual pool scheme providing liability insurance to local government.

Membership includes the potential to share in either the net assets or liabilities of the fund depending on its past performance. Council's share of the net assets or liabilities reflects Council's contributions to the pool and the result of insurance claims within each of the fund years.

The future realisation and finalisation of claims incurred but not reported to 30/6 this year may result in future liabilities or benefits as a result of past events that Council will be required to fund or share in respectively.

(iii) StateCover Limited

Council is a member of StateCover Mutual Limited and holds a partly paid share in the entity.

StateCover is a company providing workers compensation insurance cover to the NSW local government industry and specifically Council.

Council has a contingent liability to contribute further equity in the event of the erosion of the company's capital base as a result of the company's past performance and/or claims experience or as a result of any increased prudential requirements from APRA.

E3-1 Contingencies (continued)

These future equity contributions would be required to maintain the company's minimum level of net assets in accordance with its licence requirements.

(iv) Other guarantees

Council has provided no other guarantees other than those listed above.

2. Other liabilities

(i) Third party claims

The Council is involved from time to time in various claims incidental to the ordinary course of business including claims for damages relating to its services.

Council believes that it is appropriately covered for all claims through its insurance coverage and does not expect any material liabilities to eventuate.

ASSETS NOT RECOGNISED

(i) Land under roads

As permitted under AASB 1051, Council has elected not to bring to account land under roads that it owned or controlled up to and including 30/6/08.

(ii) Infringement notices/fines

Fines and penalty income, the result of Council issuing infringement notices is followed up and collected by the Infringement Processing Bureau.

Council's revenue recognition policy for such income is to account for it as revenue on receipt.

Accordingly, at year end, there is a potential asset due to Council representing issued but unpaid infringement notices.

Due to the limited information available on the status, value and duration of outstanding notices, Council is unable to determine the value of outstanding income.

F People and relationships

F1 Related party disclosures

F1-1 Key management personnel (KMP)

Key management personnel (KMP) of the council are those persons having the authority and responsibility for planning, directing and controlling the activities of the council, directly or indirectly.

The aggregate amount of KMP compensation included in the Income Statement is:

	<i>2021</i>	<i>2020</i>
	<i>\$ '000</i>	<i>\$ '000</i>
Compensation:		
Short-term benefits	1,202	1,192
Post-employment benefits	104	103
Other long-term benefits	39	31
Termination benefits	19	17
Total	1,364	1,343

F1-1 Key management personnel (KMP) (continued)

Other transactions with KMP and their related parties

Council has determined that transactions at arm's length between KMP and Council as part of Council delivering a public service objective (e.g. access to library or Council swimming pool by KMP) will not be disclosed.

Nature of the transaction	Ref	Transactions during the year \$ '000	Outstanding balances including commitments \$ '000	Terms and conditions	Impairment provision on outstanding balances \$ '000	Impairment expense \$ '000
2021						
Supply of goods and service	1	88	–	30 days	–	–
Supply of service	2	1,445	–	14 days	–	–
Supply of goods	3	11	–	14 days	–	–
Supply of goods	1	4	–	14 days	–	–
Supply of goods and service	3	13	–		–	–
Supply of goods and service	3	88	–	14 days	–	–
2020						
Supply of goods and service	1	224	–	30 days	–	–
Supply of service	2	765	65	14 days	–	–
Supply of goods	3	20	–	14 days	–	–
Supply of goods	1	4	–	14 days	–	–
Supply of goods and service	3	545	–		–	–
Supply of goods and service	3	57	3	14 days	–	–

1 Supply of goods and services by KMP. Supplier is engaged by Council under the normal conditions of Councils procurement policy. Amounts billed were based on normal rates for such supplies and were due and payable under normal payment terms.

2 Contract works undertaken by KMP within a specialty area have been engaged under Councils normal procurement and tendering processes. Amounts billed were based on normal rates for such supplies and were due and payable under normal payment terms.

3 Close family members of Council's KMP are engaged by Council under the conditions of Councils procurement policy. Amounts billed were based on normal rates for such supplies and were due and payable under normal payment terms following Council procurement process.

F1-2 Councillor and Mayoral fees and associated expenses

	2021	2020
	Actual	Actual
	\$ '000	\$ '000
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Mayoral fee	20	20
Councillors' fees	83	83
Other Councillors' expenses (including Mayor)	59	52
Total	162	155

F1-3 Other related parties

	Ref	<i>Transactions during the year \$ '000</i>	<i>Outstanding balances including commitments \$ '000</i>	<i>Terms and conditions</i>	<i>Impairment provision on outstanding balances \$ '000</i>	<i>Impairment expense \$ '000</i>
2021						
Other contributions	4	12	-		-	-
2020						
Other contributions	4	12	-		-	-
4	Member Council Contribution to Orana Joint Organisation as disclosed in D2-1 Joint arrangements not recognised					

F2 Other relationships

F2-1 Audit fees

	2021	2020
	Actual	Actual
	\$ '000	\$ '000

During the year, the following fees were incurred for services provided by the auditor of Council, related practices and non-related audit firms

Auditors of the Council - NSW Auditor-General:

(i) Audit and other assurance services

Audit and review of financial statements

	46	50
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Remuneration for audit and other assurance services

	46	50
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Total Auditor-General remuneration

	46	50
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Total audit fees

	46	50
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G Other matters

G1-1 Statement of Cash Flows information

Reconciliation of net operating result to cash provided from operating activities

	2021	2020
	Actual	Actual
	\$ '000	\$ '000
Net operating result from Income Statement	5,570	2,466
Adjust for non-cash items:		
Depreciation and amortisation	4,145	4,069
Net losses/(gains) on disposal of assets	(106)	24
Adoption of AASB 15/1058	–	(423)
Share of net (profits)/losses of associates/joint ventures using the equity method	(9)	(9)
+/- Movement in operating assets and liabilities and other cash items:		
Decrease/(increase) in receivables	(2,611)	(1,914)
Increase/(decrease) in provision for impairment of receivables	154	(2)
Decrease/(increase) in inventories	(225)	60
Decrease/(increase) in other current assets	(27)	(9)
Increase/(decrease) in payables	570	262
Increase/(decrease) in accrued interest payable	(1)	1
Increase/(decrease) in other accrued expenses payable	(16)	5
Increase/(decrease) in other liabilities	158	3
Increase/(decrease) in contract liabilities	2,809	518
Increase/(decrease) in provision for employee benefits	79	262
Net cash provided from/(used in) operating activities from the Statement of Cash Flows	10,490	5,313

G2-1 Commitments

Details of capital commitments

Councils Capital commitments for 2020/2021 are recognised in the financial statements as liabilities.

G3 Statement of developer contributions as at 30 June 2021

G3-1 Summary of developer contributions

	Opening balance at 1 July 2020 \$ '000	Contributions received during the year		Interest and investment income earned \$ '000	Amounts expended \$ '000	Internal borrowings \$ '000	Held as restricted asset at 30 June 2021 \$ '000	Cumulative balance of internal borrowings (to)/from \$ '000
		Cash \$ '000	Non-cash \$ '000					
S7.4 planning agreements	120	121	–	–	(151)	–	90	–
Total contributions	120	121	–	–	(151)	–	90	–

Under the *Environmental Planning and Assessment Act 1979*, Council has entered into a voluntary planning agreement between themselves and Hera Mine to provide maintenance on the Hermidale Nymagee Road for an annual contribution from the mine .

Council must externally restrict the funds that are unused for future use on this road.

G4 Statement of performance measures

G4-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2021	Indicator 2021	Indicator 2020	Benchmark
1. Operating performance ratio				
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	669	2.71%	(3.81)%	>0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	24,698			
2. Own source operating revenue ratio				
Total continuing operating revenue excluding all grants and contributions ¹	14,970	50.77%	48.04%	>60.00%
Total continuing operating revenue ¹	29,484			
3. Unrestricted current ratio				
Current assets less all external restrictions	17,295	2.94x	5.44x	>1.50x
Current liabilities less specific purpose liabilities	5,887			
4. Debt service cover ratio				
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	4,892	25.22x	17.54x	>2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	194			
5. Rates and annual charges outstanding percentage				
Rates and annual charges outstanding	863	14.16%	15.51%	<10.00%
Rates and annual charges collectable	6,095			
6. Cash expense cover ratio				
Current year's cash and cash equivalents plus all term deposits	16,484	9.32 mths	9.95 mths	>3.00 mths
Monthly payments from cash flow of operating and financing activities	1,769			

(1) Excludes fair value increments on investment properties, reversal of revaluation decrements, reversal of impairment losses on receivables, net gain on sale of assets and net share of interests in joint ventures and associates using the equity method and includes pensioner rate subsidies

(2) Excludes impairment/revaluation decrements of IPPE, fair value decrements on investment properties, net loss on disposal of assets and net loss on share of interests in joint ventures and associates using the equity method

G4-2 Statement of performance measures by fund

\$ '000	General Indicators ³		Water Indicators		Sewer Indicators		Benchmark
	2021	2020	2021	2020	2021	2020	
1. Operating performance ratio							
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	3.96%	(0.40)%	8.19%	(22.70)%	(40.73)%	(20.94)%	>0.00%
Total continuing operating revenue excluding capital grants and contributions ¹							
2. Own source operating revenue ratio							
Total continuing operating revenue excluding capital grants and contributions ¹	47.01%	43.85%	78.40%	59.14%	98.53%	98.79%	>60.00%
Total continuing operating revenue ¹							
3. Unrestricted current ratio							
Current assets less all external restrictions	2.94x	5.44x	36.29x	40.43x	1,171.50	331.29x	>1.50x
Current liabilities less specific purpose liabilities					x		
4. Debt service cover ratio							
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	22.60x	17.29x	∞	∞	∞	∞	>2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)							
5. Rates and annual charges outstanding percentage							
Rates and annual charges outstanding	0.10%	7.79%	58.98%	50.89%	101.69%	23.37%	<10.00%
Rates and annual charges collectable							
6. Cash expense cover ratio							
Current year's cash and cash equivalents plus all term deposits	8.25	9.00	8.46	6.48	48.39	42.56	>3.00
Monthly payments from cash flow of operating and financing activities	mths	mths	mths	mths	mths	mths	mths

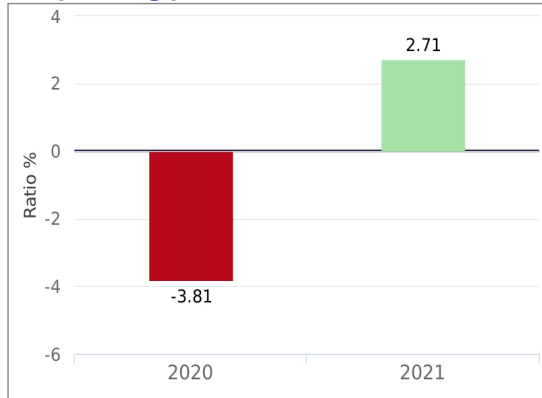
(1) - (2) Refer to Notes at Note 26a above.

(3) General fund refers to all of Council's activities except for its water and sewer activities which are listed separately.

H Additional Council disclosures (unaudited)

H1-1 Statement of performance measures – consolidated results (graphs)

1. Operating performance ratio



Purpose of operating performance ratio

This ratio measures Council's achievement of containing operating expenditure within operating revenue.

Commentary on 2020/21 result

2020/21 ratio 2.71%

Council has been able to maintain operating expenditure within operating income in 2020/2021 due to the additional grants and contributions income Council has received.

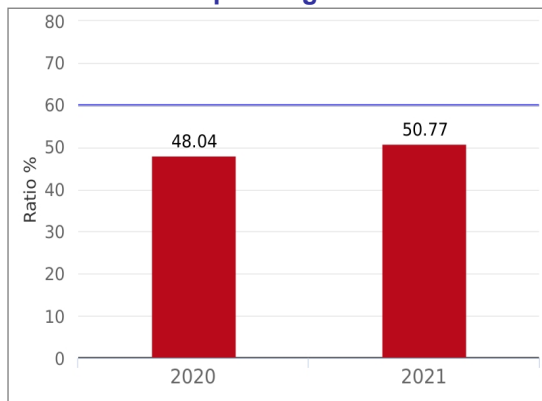
Benchmark: — > 0.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

2. Own source operating revenue ratio



Purpose of own source operating revenue ratio

This ratio measures fiscal flexibility. It is the degree of reliance on external funding sources such as operating grants and contributions.

Commentary on 2020/21 result

2020/21 ratio 50.77%

Council relies on the current Financial Assistance Grant to assist fund both the Bogan Shire Early Learning Centre and the Bogan Shire Medical Centre as well as other services within Council. Council has limited rate growth to fund its operational income and with increases in the current year insurance premiums, Emergency Services Levies, employee costs and the decline in investment income due to Covid 19 would not meet these costs without this funding assistance.

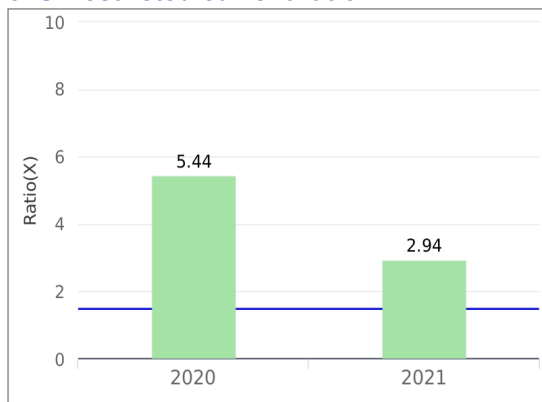
Benchmark: — > 60.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

3. Unrestricted current ratio



Purpose of unrestricted current ratio

To assess the adequacy of working capital and its ability to satisfy obligations in the short term for the unrestricted activities of Council.

Commentary on 2020/21 result

2020/21 ratio 2.94x

Council continues to meet the benchmark for this ratio.

Benchmark: — > 1.50x

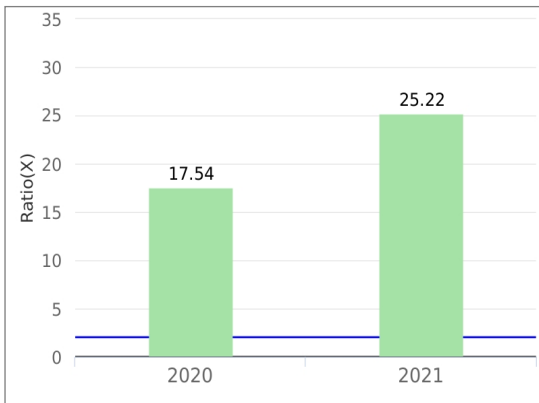
Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

H1-1 Statement of performance measures – consolidated results (graphs) (continued)

4. Debt service cover ratio



Purpose of debt service cover ratio

This ratio measures the availability of operating cash to service debt including interest, principal and lease payments

Commentary on 2020/21 result

2020/21 ratio 25.22x

Council continues to meet the benchmark for this ratio.

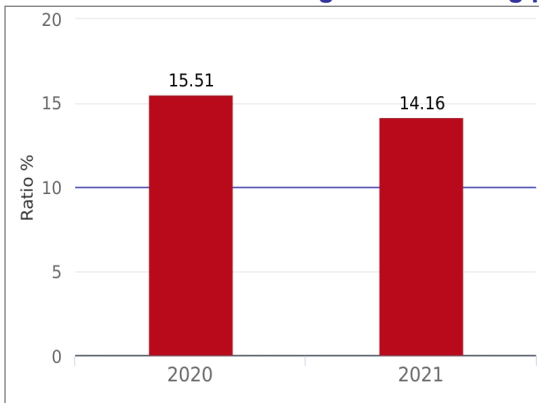
Benchmark: — > 2.00x

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

5. Rates and annual charges outstanding percentage



Purpose of rates and annual charges outstanding percentage

To assess the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of recovery efforts.

Commentary on 2020/21 result

2020/21 ratio 14.16%

Due to severe Drought conditions in the Bogan Shire in 2019/2020 then some minor flooding and following with the Covid 19 pandemic ratepayers are finding it more difficult to meet their commitments.

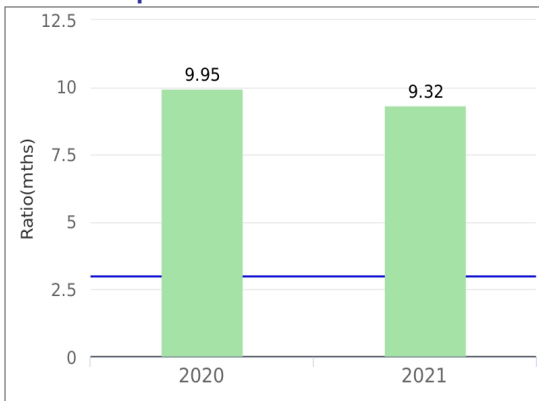
Benchmark: — < 10.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

6. Cash expense cover ratio



Purpose of cash expense cover ratio

This liquidity ratio indicates the number of months a Council can continue paying for its immediate expenses without additional cash inflow.

Commentary on 2020/21 result

2020/21 ratio 9.32 mths

Councils liquidity ratio remains above the benchmark in 2020/2021.

Benchmark: — > 3.00mths

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

H1-2 Council information and contact details

Principal place of business:

81 Cobar Street
Nyngan NSW 2825

Contact details

Mailing Address:

PO Box 221
Nyngan NSW 2825

Telephone: 02 6835 9000

Facsimile: 02 6835 9011

Opening hours:

8:00am - 4:30pm
Monday to Friday

Internet: www.bogan.nsw.gov.au

Email: admin@bogan.nsw.gov.au

Officers

General Manager

D A Francis

Responsible Accounting Officer

S A Waterhouse

Public Officer

Auditor General

Auditors

Auditor General NSW
Level 19, Darling Park Tower 2,
201 Sussex Street,
Sydney NSW 2000

Elected members

Mayor

R L Donald OAM

Other information

ABN: 68 886 242 083



INDEPENDENT AUDITOR'S REPORT
Report on the general purpose financial statements
Bogan Shire Council

To the Councillors of the Bogan Shire Council

Opinion

I have audited the accompanying financial statements of Bogan Shire Council (the Council), which comprise the Statement by Councillors and Management, the Income Statement and Statement of Comprehensive Income for the year ended 30 June 2021, the Statement of Financial Position as at 30 June 2021, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended and notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion:

- the Council's accounting records have been kept in accordance with the requirements of the *Local Government Act 1993*, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
 - have been prepared, in all material respects, in accordance with the requirements of this Division
 - are consistent with the Council's accounting records
 - present fairly, in all material respects, the financial position of the Council as at 30 June 2021, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

I have fulfilled my other ethical responsibilities in accordance with APES 110.

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of councils
- precluding the Auditor-General from providing non-audit services.

I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Other Information

The Council's annual report for the year ended 30 June 2021 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the special purpose financial statements and Special Schedules (the Schedules).

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the special purpose financial statements and Special Schedule - Permissible income for general rates.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

The Councillors are responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and the *Local Government Act 1993*, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar3.pdf [OR] www.auasb.gov.au/auditors_responsibilities/ar4.pdf. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- on the Original Budget information included in the Income Statement, Statement of Cash Flows, and Note B5-1 Material budget variations
- on the Special Schedules. A separate opinion has been provided on Special Schedule - Permissible income for general rates
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Manuel Moncada
Delegate of the Auditor-General for New South Wales

24 September 2021
SYDNEY



Cr Ray Donald, Mayor
Mayor
Bogan Shire Council
PO Box 221
NYNGAN NSW 2825

Contact: Manuel Moncada
Phone no: 02 9275 7333
Our ref: D2119663/1697

24 September 2021

Dear Mayor

**Report on the Conduct of the Audit
for the year ended 30 June 2021
Bogan Shire Council**

I have audited the general purpose financial statements (GPFS) of the Bogan Shire Council (the Council) for the year ended 30 June 2021 as required by section 415 of the *Local Government Act 1993* (the Act).

I expressed an unmodified opinion on the Council's GPFS.

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2021 is issued in accordance with section 417 of the Act. This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

SIGNIFICANT AUDIT ISSUES AND OBSERVATIONS

I identified the following significant audit issues and observations during my audit of the Council's financial statements. These issues and observations were addressed as part of my audit.

Rural fire-fighting equipment not recognised in the financial statements

Council did not record rural fire-fighting equipment in the financial statements.

Rural fire fighting equipment, specifically the red fleet vehicles, is controlled by the Council and should be recognised in their financial statements. This is supported by the requirements of the *Rural Fires Act 1997* and service agreements between councils and the RFS.

The Department of Planning, Industry and Environment (inclusive of the Office of Local Government) confirmed in the 'Report on Local Government 2020' (tabled in Parliament on 27 May 2021) their view that rural firefighting equipment is not controlled by the NSW Rural Fire Service.

INCOME STATEMENT

Operating result

	2021 \$m	2020 \$m	Variance %
Rates and annual charges revenue	5.20	5.09	2.2
Grants and contributions revenue	14.51	11.41	27.2
Operating result from continuing operations	5.57	2.47	125.5
Net operating result before capital grants and contributions	0.78	(0.73)	206.8

Council's operating result (\$5.57 million including the effect of depreciation and amortisation expense of \$4.15 million) was \$3.10 million higher than the 2019–20 result. This was primarily due to increased income from works on State roads and grants and contributions.

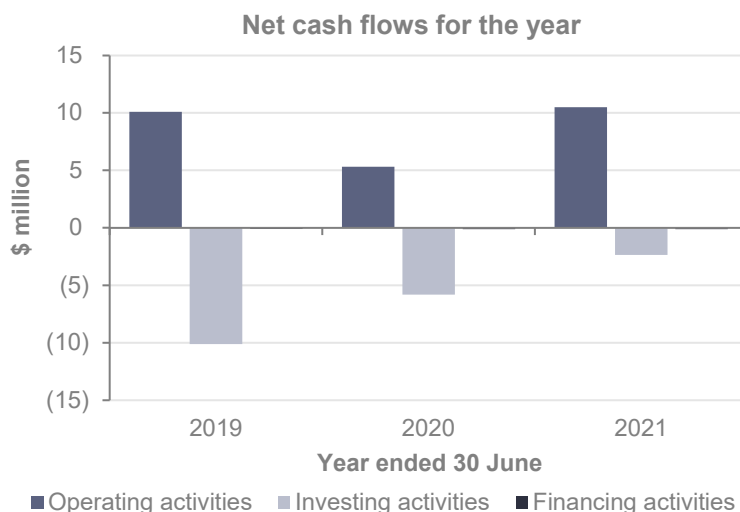
The net operating result before capital grants and contributions (\$0.78 million) was \$1.51 million higher than the 2019–20 result. This was due to the increased income from works on State roads noted above.

Rates and annual charges revenue (\$5.20 million) increased by \$0.11 million (2.2 per cent) in 2020–2021.

Grants and contributions revenue (\$14.51 million) increased by \$3.10 million (27.2 per cent) in 2020–2021 due to the increase revenue recognition from capital grants for infrastructure projects and the receipt of flood damage funding.

STATEMENT OF CASH FLOWS

- The Statement of Cash Flows illustrates the flow of cash and cash equivalents moving in and out of Council during the year and reveals that cash increased/decreased by \$8.0 million to \$13.7 million at the close of the year.



FINANCIAL POSITION

Cash and investments

Cash and investments	2021	2020	Commentary
	\$m	\$m	
Total cash, cash equivalents and investments	16.5	13.5	<ul style="list-style-type: none"> External restrictions include unspent specific purpose grants and water and sewerage funds. Balances are internally restricted due to Council policy or decisions for forward plans including works program.
Restricted cash and investments:			
• External restrictions	4.4	4.1	
• Internal restrictions	8.3	5.3	

Debt

After repaying principal and interest of \$194,000 total debt as at 30 June 2021 was \$2.3 million (2020: \$2.4 million).

PERFORMANCE

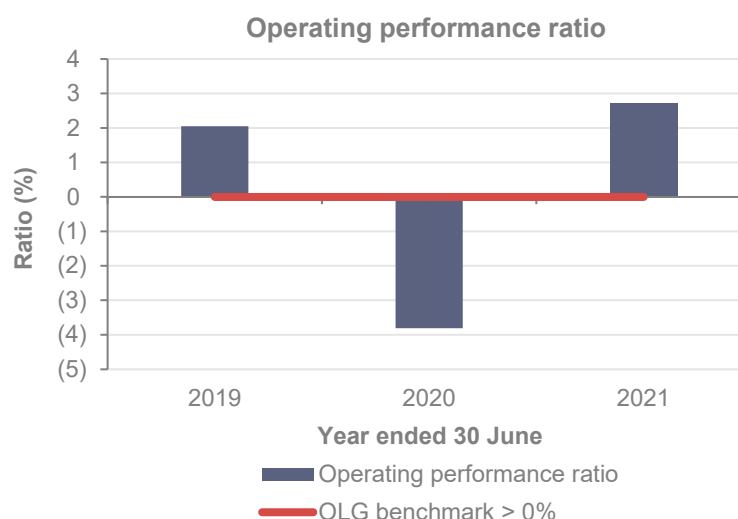
Performance measures

The following section provides an overview of the Council's performance against the performance measures and performance benchmarks set by the Office of Local Government (OLG) within the Department of Planning, Industry and Environment.

Operating performance ratio

The 'operating performance ratio' measures how well council contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements). The benchmark set by OLG is greater than zero per cent.

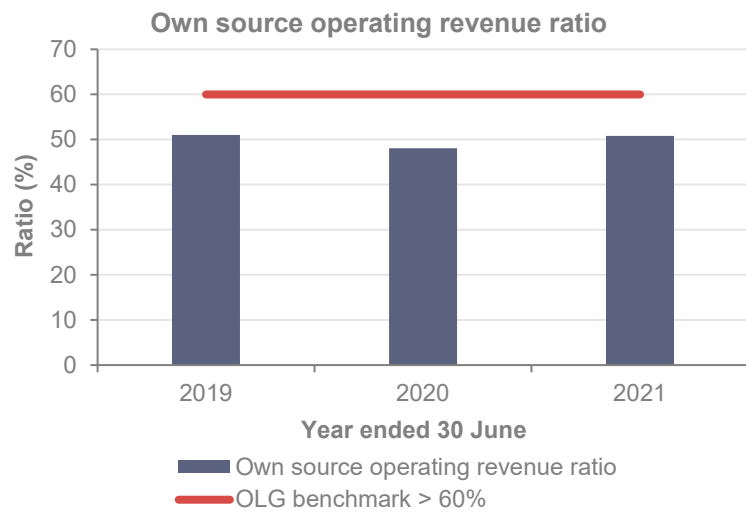
The Council exceeded the OLG benchmark for the current reporting period.



Own source operating revenue ratio

The 'own source operating revenue ratio' measures council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent.

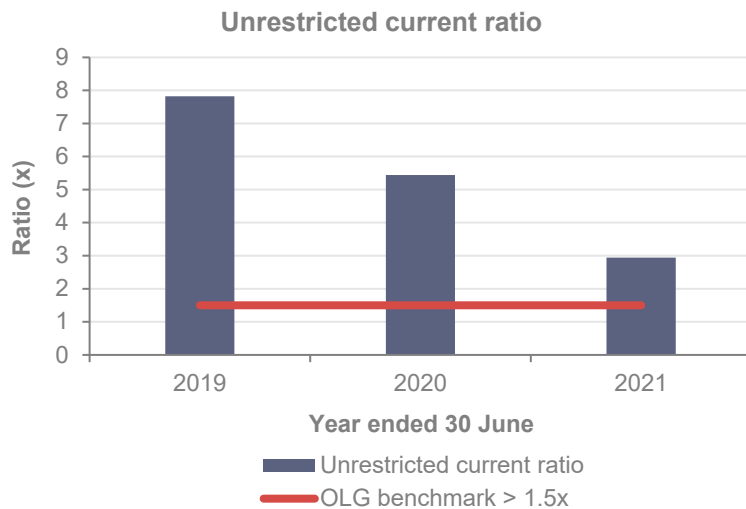
The Council did not meet the OLG benchmark for the current reporting period.



Unrestricted current ratio

The 'unrestricted current ratio' is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.

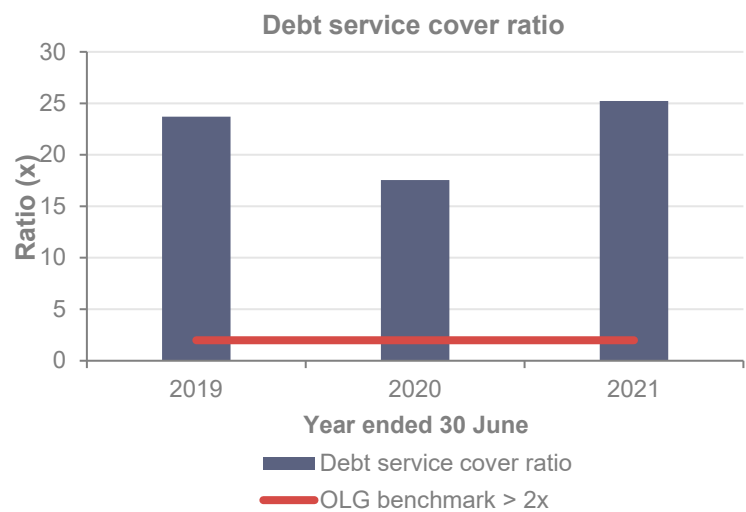
The Council exceeded the OLG benchmark for the current reporting period.



Debt service cover ratio

The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.

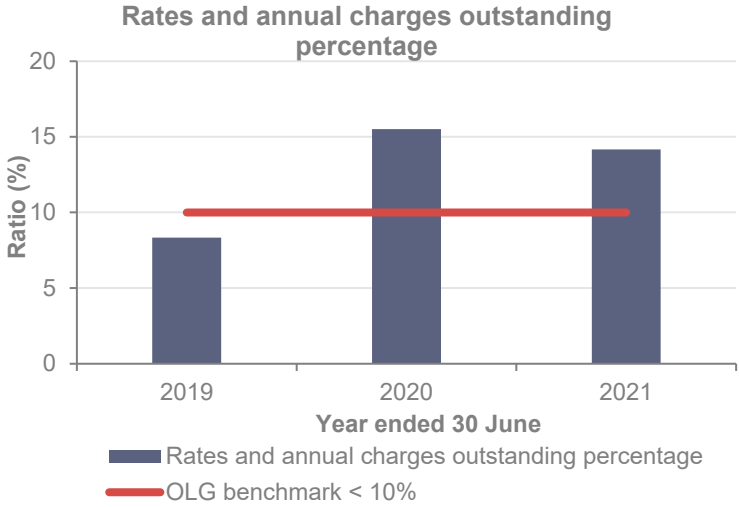
The Council exceeded the OLG benchmark for the current reporting period.



Rates and annual charges outstanding percentage

The 'rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts. The benchmark set by OLG is less than 10 per cent for regional and rural councils.

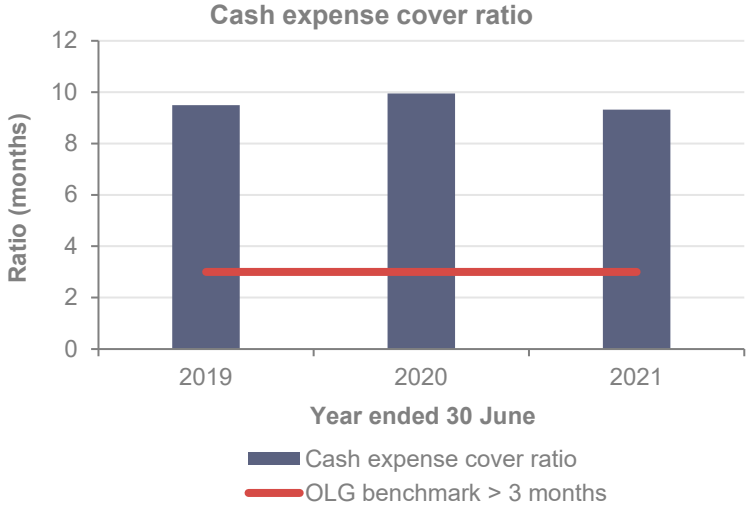
The Council did not meet the OLG benchmark for the current reporting period.



Cash expense cover ratio

This liquidity ratio indicates the number of months the council can continue paying for its immediate expenses without additional cash inflow. The benchmark set by OLG is greater than three months.

The Council exceeded the OLG benchmark for the current reporting period.



Infrastructure, property, plant and equipment renewals

- Council's asset renewal additions for the year were \$5.5 million compared to \$3.7 million for the prior year.
- Renewals primarily consisted of plant, roads, and other infrastructure.
- The level of asset renewals during the year represented 134 percent of the total depreciation expense (\$4.1 million) for the year.

OTHER MATTERS

Legislative compliance

My audit procedures did not identify any instances of non-compliance with legislative requirements or a material deficiency in the Council's accounting records or financial statements. The Council's:

- accounting records were maintained in a manner and form to allow the GPFS to be prepared and effectively audited
- staff provided all accounting records and information relevant to the audit.

The Council's:

- accounting records were maintained in a manner and form that facilitated the preparation and the effective audit of the general purpose financial statements
- staff provided all accounting records and information relevant to the audit.



Manuel Moncada
Delegate of the Auditor-General for New South Wales

cc: Derek Francis, General Manager
Jim Betts, Secretary of the Department of Planning, Industry and Environment

Bogan Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2021



Bogan Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2021

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Background

- i. These Special Purpose Financial Statements have been prepared for the use by both Council and the Office of Local Government in fulfilling their requirements under National Competition Policy.
- ii. The principle of competitive neutrality is based on the concept of a 'level playing field' between persons/entities competing in a market place, particularly between private and public sector competitors.

Essentially, the principle is that government businesses, whether Commonwealth, state or local, should operate without net competitive advantages over other businesses as a result of their public ownership.

- iii. For Council, the principle of competitive neutrality and public reporting applies only to declared business activities.

These include **(a)** those activities classified by the Australian Bureau of Statistics as business activities being water supply, sewerage services, abattoirs, gas production and reticulation, and **(b)** those activities with a turnover of more than \$2 million that Council has formally declared as a business activity (defined as Category 1 activities).

- iv. In preparing these financial statements for Council's self-classified Category 1 businesses and ABS-defined activities, councils must **(a)** adopt a corporatisation model and **(b)** apply full cost attribution including tax-equivalent regime payments and debt guarantee fees (where the business benefits from Council's borrowing position by comparison with commercial rates).

Bogan Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2021

Statement by Councillors and Management made pursuant to the Local Government Code of Accounting Practice and Financial Reporting

The attached Special Purpose Financial Statements have been prepared in accordance with:

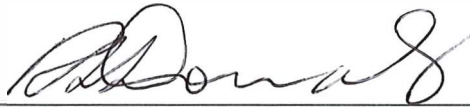
- the NSW Government Policy Statement '*Application of National Competition Policy to Local Government*',
- the Division of Local Government Guidelines '*Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality*',
- the Local Government *Code of Accounting Practice and Financial Reporting*,
- the NSW Office of Water Best-Practice *Management of Water and Sewerage Guidelines*.

To the best of our knowledge and belief, these statements:

- present fairly the operating result and financial position for each of Council's declared business activities for the year, and
- accord with Council's accounting and other records.
- present overhead reallocation charges to the water and sewerage businesses as fair and reasonable.

We are not aware of any matter that would render these statements false or misleading in any way.

Signed in accordance with a resolution of Council made on 26 August 2021.



R L Donald OAM

Mayor

26 August 2021



G R J Neill

Councillor

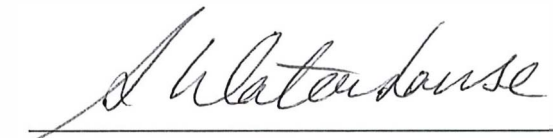
26 August 2021



D A Francis

General Manager

26 August 2021



S A Waterhouse

Responsible Accounting Officer

26 August 2021

Bogan Shire Council

Income Statement of water supply business activity

for the year ended 30 June 2021

	2021 Actual \$ '000	2020 Actual \$ '000
Income from continuing operations		
Access charges	841	839
User charges	1,197	1,281
Interest	17	33
Grants and contributions provided for non-capital purposes	16	103
Other income	17	4
Total income from continuing operations	2,088	2,260
Expenses from continuing operations		
Employee benefits and on-costs	268	364
Materials and services	1,074	1,715
Depreciation, amortisation and impairment	502	532
Water purchase charges	71	160
Loss on sale of assets	–	56
Other expenses	2	2
Total expenses from continuing operations	1,917	2,829
Surplus (deficit) from continuing operations before capital amounts	171	(569)
Grants and contributions provided for capital purposes	555	1,387
Surplus (deficit) from continuing operations after capital amounts	726	818
Surplus (deficit) from all operations before tax	726	818
Less: corporate taxation equivalent [based on result before capital]	(44)	–
Surplus (deficit) after tax	682	818
Plus accumulated surplus	16,093	15,275
– Corporate taxation equivalent	44	–
Closing accumulated surplus	16,819	16,093
Return on capital %	0.5%	(1.7)%
Subsidy from Council	325	863
Calculation of dividend payable:		
Surplus (deficit) after tax	682	818
Less: capital grants and contributions (excluding developer contributions)	(555)	(1,387)
Surplus for dividend calculation purposes	127	–
Potential dividend calculated from surplus	63	–

Bogan Shire Council

Income Statement of sewerage business activity

for the year ended 30 June 2021

	2021 <i>Actual</i> \$ '000	2020 <i>Actual</i> \$ '000
Income from continuing operations		
Access charges	356	445
User charges	149	157
Interest	27	46
Grants and contributions provided for non-capital purposes	8	8
Other income	5	3
Total income from continuing operations	545	659
Expenses from continuing operations		
Employee benefits and on-costs	118	111
Materials and services	422	506
Depreciation, amortisation and impairment	210	168
Loss on sale of assets	-	10
Other expenses	17	12
Total expenses from continuing operations	767	807
Surplus (deficit) from continuing operations before capital amounts	(222)	(148)
Surplus (deficit) from continuing operations after capital amounts	(222)	(148)
Surplus (deficit) from all operations before tax	(222)	(148)
Surplus (deficit) after tax	(222)	(148)
Plus accumulated surplus	7,044	7,192
Closing accumulated surplus	6,822	7,044
Return on capital %	(2.3)%	(1.6)%
Subsidy from Council	363	230
Calculation of dividend payable:		
Surplus (deficit) after tax	(222)	(148)

Bogan Shire Council

Statement of Financial Position of water supply business activity

as at 30 June 2021

	<i>2021</i> <i>Actual</i> <i>\$ '000</i>	<i>2020</i> <i>Actual</i> <i>\$ '000</i>
ASSETS		
Current assets		
Cash and cash equivalents	998	1,210
Receivables	853	286
Total current assets	1,851	1,496
Non-current assets		
Receivables	178	152
Infrastructure, property, plant and equipment	33,305	33,370
Total non-current assets	33,483	33,522
Total assets	35,334	35,018
LIABILITIES		
Current liabilities		
Payables	51	37
Total current liabilities	51	37
Total liabilities	51	37
Net assets	35,283	34,981
EQUITY		
Accumulated surplus	16,819	16,093
Revaluation reserves	18,464	18,888
Total equity	35,283	34,981

Bogan Shire Council

Statement of Financial Position of sewerage business activity

as at 30 June 2021

	2021 <i>Actual</i> \$ '000	2020 <i>Actual</i> \$ '000
ASSETS		
Current assets		
Cash and cash equivalents	2,250	2,231
Receivables	93	88
Total current assets	2,343	2,319
Non-current assets		
Receivables	270	312
Infrastructure, property, plant and equipment	9,488	9,322
Total non-current assets	9,758	9,634
Total assets	12,101	11,953
LIABILITIES		
Current liabilities		
Payables	2	7
Total current liabilities	2	7
Total liabilities	2	7
Net assets	12,099	11,946
EQUITY		
Accumulated surplus	6,822	7,044
Revaluation reserves	5,277	4,902
Total equity	12,099	11,946

Note – Significant Accounting Policies

A statement summarising the supplemental accounting policies adopted in the preparation of the special purpose financial statements (SPFS) for National Competition Policy (NCP) reporting purposes follows.

These financial statements are SPFS prepared for use by Council and the Office of Local Government. For the purposes of these statements, the Council is a non-reporting not-for-profit entity.

The figures presented in these special purpose financial statements have been prepared in accordance with the recognition and measurement criteria of relevant Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board (AASB) and Australian Accounting Interpretations.

The disclosures in these special purpose financial statements have been prepared in accordance with the *Local Government Act 1993 (Act)*, the *Local Government (General) Regulation 2005 (Regulation)* and the Local Government Code of Accounting Practice and Financial Reporting.

The statements are prepared on an accruals basis. They are based on historic costs and do not take into account changing money values or, except where specifically stated, fair value of non-current assets. Certain taxes and other costs, appropriately described, have been imputed for the purposes of the National Competition Policy.

The Statement of Financial Position includes notional assets/liabilities receivable from/payable to Council's general fund. These balances reflect a notional intra-entity funding arrangement with the declared business activities.

National Competition Policy

Council has adopted the principle of 'competitive neutrality' in its business activities as part of the National Competition Policy which is being applied throughout Australia at all levels of government. The framework for its application is set out in the June 1996 NSW Government Policy statement titled 'Application of National Competition Policy to Local Government'. *The Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality* issued by the Office of Local Government in July 1997 has also been adopted.

The pricing and costing guidelines outline the process for identifying and allocating costs to activities and provide a standard for disclosure requirements. These disclosures are reflected in Council's pricing and/or financial reporting systems and include taxation equivalents, Council subsidies, and returns on investments (rate of return and dividends paid).

Declared business activities

In accordance with Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality, Council has declared that the following are to be considered as business activities:

Category 1

(where gross operating turnover is over \$2 million)

a. Bogan Shire Council Combined Water Supplies

Water supply operations servicing the town of Nyngan and the villages of Hermidale, Girilambone and Coolabah.

Category 2

(where gross operating turnover is less than \$2 million)

b. Bogan Shire Council Sewerage Service

Sewerage reticulation and treatment operations and net assets servicing the town of Nyngan.

Taxation equivalent charges

Council is liable to pay various taxes and financial duties. Where this is the case, they are disclosed as a cost of operations just like all other costs.

However, where Council does not pay some taxes which are generally paid by private sector businesses, such as income tax, these equivalent tax payments have been applied to all Council-nominated business activities and are reflected in Special Purpose Financial Statements.

For the purposes of disclosing comparative information relevant to the private sector equivalent, the following taxation equivalents have been applied to all Council-nominated business activities (this does not include Council's non-business activities):

Notional rate applied (%)

Corporate income tax rate – 27.5%

Note – Significant Accounting Policies (continued)

Land tax – the first \$692,000 of combined land values attracts **0%**. For the combined land values in excess of \$692,001 up to \$4,231,000 the rate is **1.6% + \$100**. For the remaining combined land value that exceeds \$4,231,000 a premium marginal rate of **2.0%** applies.

Payroll tax – **5.45%** on the value of taxable salaries and wages in excess of \$850,000.

In accordance with the Department of Industry (DoI) – Water guidelines, a payment for the amount calculated as the annual tax equivalent charges (excluding income tax) must be paid from water supply and sewerage business activities.

The payment of taxation equivalent charges, referred to in the DoI – Water guidelines as a ‘dividend for taxation equivalent’, may be applied for any purpose allowed under the *Local Government Act, 1993*.

Achievement of substantial compliance to the DoI – Water guidelines is not a prerequisite for the payment of the tax equivalent charges, however the payment must not exceed \$3 per assessment.

Income tax

An income tax equivalent has been applied on the profits of the business activities.

Whilst income tax is not a specific cost for the purpose of pricing a good or service, it needs to be taken into account in terms of assessing the rate of return required on capital invested.

Accordingly, the return on capital invested is set at a pre-tax level - gain/(loss) from ordinary activities before capital amounts, as would be applied by a private sector competitor. That is, it should include a provision equivalent to the corporate income tax rate, currently 27.5%.

Income tax is only applied where a gain/ (loss) from ordinary activities before capital amounts has been achieved.

Since the taxation equivalent is notional – that is, it is payable to Council as the ‘owner’ of business operations - it represents an internal payment and has no effect on the operations of the Council. Accordingly, there is no need for disclosure of internal charges in the SPFS.

The rate applied of 27.5% is the equivalent company tax rate prevalent at reporting date. No adjustments have been made for variations that have occurred during the year.

Local government rates and charges

A calculation of the equivalent rates and charges for all Category 1 businesses has been applied to all assets owned, or exclusively used by the business activity.

Loan and debt guarantee fees

The debt guarantee fee is designed to ensure that Council business activities face ‘true’ commercial borrowing costs in line with private sector competitors. In order to calculate a debt guarantee fee, Council has determined what the differential borrowing rate would have been between the commercial rate and Council’s borrowing rate for its business activities.

(i) Subsidies

Government policy requires that subsidies provided to customers, and the funding of those subsidies, must be explicitly disclosed. Subsidies occur where Council provides services on a less than cost recovery basis. This option is exercised on a range of services in order for Council to meet its community service obligations. The overall effect of subsidies is contained within the Income Statements of business activities.

(ii) Return on investments (rate of return)

The NCP policy statement requires that councils with Category 1 businesses ‘would be expected to generate a return on capital funds employed that is comparable to rates of return for private businesses operating in a similar field’.

Funds are subsequently available for meeting commitments or financing future investment strategies. The rate of return is disclosed for each of Council’s business activities on the Income Statement.

The rate of return is calculated as follows:

Operating result before capital income + interest expense

Written down value of I,PP&E as at 30 June

Note – Significant Accounting Policies (continued)

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 1.49% at 30/6/21.

(iii) Dividends

Council is not required to pay dividends to either itself (as owner of a range of businesses) or to any external entities.



INDEPENDENT AUDITOR'S REPORT
Report on the special purpose financial statements
Bogan Shire Council

To the Councillors of the Bogan Shire Council

Opinion

I have audited the accompanying special purpose financial statements (the financial statements) of Bogan Shire Council's (the Council) Declared Business Activities, which comprise the Statement by Councillors and Management, the Income Statement of each Declared Business Activity for the year ended 30 June 2021, the Statement of Financial Position of each Declared Business Activity as at 30 June 2021 and the Significant accounting policies note.

The Declared Business Activities of the Council are:

- Water Supply Business
- Sewerage Business.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Council's declared Business Activities as at 30 June 2021, and their financial performance for the year then ended, in accordance with the Australian Accounting Standards described in the Significant accounting policies note and the Local Government Code of Accounting Practice and Financial Reporting 2020–21 (LG Code).

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

I have fulfilled my other ethical responsibilities in accordance with APES 110.

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as the auditor of councils
- precluding the Auditor-General from providing non-audit services.

I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Emphasis of Matter - Basis of Accounting

Without modifying my opinion, I draw attention to the Significant accounting policies note to the financial statements which describes the basis of accounting. The financial statements have been prepared for the purpose of fulfilling the Council's financial reporting responsibilities under the LG Code. As a result, the financial statements may not be suitable for another purpose.

Other Information

The Council's annual report for the year ended 30 June 2021 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements and Special Schedules (the Schedules).

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the general purpose financial statements and Special Schedule 'Permissible income for general rates'.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

The Councillors are responsible for the preparation and fair presentation of the financial statements and for determining that the accounting policies, described in the Significant accounting policies note to the financial statements, are appropriate to meet the requirements in the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar4.pdf. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.

A handwritten signature in black ink, appearing to read 'Manuel Moncada', with a stylized flourish at the end.

Manuel Moncada

Delegate of the Auditor-General for New South Wales

24 September 2021
SYDNEY

Bogan Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2021



Bogan Shire Council

Special Schedules

for the year ended 30 June 2021

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Bogan Shire Council

Permissible income for general rates

	Notes	Calculation 2020/21 \$ '000	Calculation 2021/22 \$ '000
Notional general income calculation ¹			
Last year notional general income yield	a	2,913	3,069
Plus or minus adjustments ²	b	83	(4)
Notional general income	c = a + b	2,996	3,065
Permissible income calculation			
Or rate peg percentage	e	2.60%	2.00%
Or plus rate peg amount	i = e x (c + g)	78	61
Sub-total	k = (c + g + h + i + j)	3,074	3,126
Plus (or minus) last year's carry forward total	l	93	91
Sub-total	n = (l + m)	93	91
Total permissible income	o = k + n	3,167	3,217
Less notional general income yield	p	3,069	3,124
Catch-up or (excess) result	q = o - p	98	93
Less unused catch-up ³	s	(7)	-
Carry forward to next year ⁴	t = q + r + s	91	93

Notes

- (1) The notional general income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- (2) Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called 'supplementary valuations' as defined in the Valuation of Land Act 1916.
- (3) Unused Unused catch-up amounts will be deducted if they are not caught up within 2 years. Usually councils will have a nominal carry forward figure. These amounts can be adjusted for in setting the rates in a future year.
- (4) Carry forward amounts which are in excess (an amount that exceeds the permissible income) require ministerial approval by order published in the NSW Government Gazette in accordance with section 512 of the Local Government Act 1993. The OLG will extract these amounts from Council's Permissible income for general rates Statement in the financial data return (FDR) to administer this process.



INDEPENDENT AUDITOR'S REPORT
Special Schedule – Permissible income for general rates
Bogan Shire Council

To the Councillors of Bogan Shire Council

Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Bogan Shire Council (the Council) for the year ending 30 June 2022.

In my opinion, the Schedule is prepared, in all material respects in accordance with the requirements of the Local Government Code of Accounting Practice and Financial Reporting 2020–21 (LG Code) and is in accordance with the books and records of the Council.

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Schedule' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

I have fulfilled my other ethical responsibilities in accordance with APES 110.

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of councils
- precluding the Auditor-General from providing non-audit services.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Emphasis of Matter - Basis of Accounting

Without modifying my opinion, I draw attention to the special purpose framework used to prepare the Schedule. The Schedule has been prepared for the purpose of fulfilling the Council's reporting obligations under the LG Code. As a result, the Schedule may not be suitable for another purpose.

Other Information

The Council's annual report for the year ended 30 June 2021 includes other information in addition to the Schedule and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements, special purpose financial statements and Special Schedule 'Report on infrastructure assets as at 30 June 2021'.

My opinion on the Schedule does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the general purpose financial statements and the special purpose financial statements.

In connection with my audit of the Schedule, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Schedule or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The Councillors' Responsibilities for the Schedule

The Councillors are responsible for the preparation of the Schedule in accordance with the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation of the Schedule that is free from material misstatement, whether due to fraud or error.

In preparing the Schedule, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Schedule

My objectives are to:

- obtain reasonable assurance whether the Schedule as a whole is free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the Schedule.

A description of my responsibilities for the audit of the Schedule is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar8.pdf. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited Schedule on any website where it may be presented
- about any other information which may have been hyperlinked to/from the Schedule.



Manuel Moncada

Delegate of the Auditor-General for New South Wales

24 September 2021
SYDNEY

Bogan Shire Council

Report on infrastructure assets as at 30 June 2021

Asset Class	Asset Category	Estimated cost		2020/21 Required maintenance ^a	2020/21 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		Estimated cost to bring assets to satisfactory standard	to bring to the agreed level of service set by Council					\$ '000	\$ '000	1	2	3
Buildings	Environment	20	20	2	90	27	34	70.0%	30.0%	0.0%	0.0%	0.0%
	Community Services & Education	30	30	30	24	2,222	2,580	80.0%	0.0%	20.0%	0.0%	0.0%
	Housing & Community Amenities	300	250	250	242	2,061	3,220	60.0%	25.0%	10.0%	5.0%	0.0%
	Recreation & Culture	300	300	300	–	8,572	19,720	65.0%	25.0%	10.0%	0.0%	0.0%
	Transport & Communication	15	15	15	–	1,386	3,122	20.0%	0.0%	80.0%	0.0%	0.0%
	Admin Buildings	15	15	15	–	520	955	0.0%	85.0%	15.0%	0.0%	0.0%
	Public Order & Safety	21	21	21	23	871	1,185	95.0%	0.0%	5.0%	0.0%	0.0%
	Health	9	9	9	6	1,579	2,124	85.0%	0.0%	15.0%	0.0%	0.0%
	Governance	140	80	80	–	176	1,031	0.0%	80.0%	20.0%	0.0%	0.0%
Sub-total		850	740	722	385	17,414	33,971	60.0%	21.7%	17.8%	0.5%	0.0%
Other structures	Cemeteries	–	–	–	–	81	81	100.0%	0.0%	0.0%	0.0%	0.0%
	Health	–	–	–	–	32	32	100.0%	0.0%	0.0%	0.0%	0.0%
	Public Order & Safety	7	–	–	–	14	16	100.0%	0.0%	0.0%	0.0%	0.0%
	Environment	–	–	–	–	188	226	5.0%	40.0%	55.0%	0.0%	0.0%
	Recreation & Other Culture	300	300	300	225	2,333	3,144	70.0%	20.0%	10.0%	0.0%	0.0%
	Transport & Communication	5	–	–	–	33	71	5.0%	40.0%	55.0%	0.0%	0.0%
	Other Economic Affairs	–	–	–	14	349	930	40.0%	0.0%	0.0%	60.0%	0.0%
	Sub-total		312	300	300	239	3,030	4,500	60.4%	16.6%	10.6%	12.4%

Bogan Shire Council

Report on infrastructure assets as at 30 June 2021 (continued)

Asset Class	Asset Category	Estimated cost		2020/21 Required maintenance ^a	2020/21 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		Estimated cost to bring assets to satisfactory standard	to bring to the agreed level of service set by Council					\$ '000	\$ '000	1	2	3
Roads	Bridges	80	80	–	–	11,737	13,783	0.0%	0.0%	97.0%	3.0%	0.0%
	Footpaths	100	100	30	14	1,790	4,313	3.0%	10.0%	50.0%	37.0%	0.0%
	Kerb & Gutter	100	100	40	8	1,478	2,930	0.0%	0.0%	99.0%	1.0%	0.0%
	Traffic Management Assets & Bus Shelters	30	30	5	–	617	1,073	1.0%	5.0%	60.0%	31.0%	3.0%
	Road Causeways	20	20	10	–	494	844	0.0%	53.0%	22.0%	22.0%	3.0%
	Regional Road Surface	100	100	100	–	2,908	4,279	25.0%	35.0%	30.0%	2.0%	8.0%
	Rural Road Pavement Unsealed	500	500	500	751	16,772	20,972	3.0%	37.0%	49.0%	4.0%	7.0%
	Town & Village Streets	90	90	300	571	7,136	9,841	1.0%	31.0%	67.0%	1.0%	0.0%
	Road Formation/Earthworks	–	–	–	3	63,710	63,710	100.0%	0.0%	0.0%	0.0%	0.0%
	Culverts	75	75	50	–	16,015	20,696	1.0%	41.0%	43.0%	12.0%	3.0%
	Regional Road Pavement Sealed	300	300	350	180	8,613	11,059	5.0%	0.0%	95.0%	0.0%	0.0%
	Regional Road Pavement Unsealed	300	300	350	215	1,820	2,200	0.0%	30.0%	65.0%	2.0%	3.0%
	Rural Road Pavement Sealed	150	150	200	274	15,724	19,913	2.0%	2.0%	94.0%	1.0%	1.0%
	Rural Road Surface	250	250	200	253	5,105	7,207	7.0%	32.0%	54.0%	3.0%	4.0%
	Runway & Carparks	10	10	10	2	2,528	3,271	1.0%	96.0%	3.0%	0.0%	0.0%
Sub-total		2,105	2,105	2,145	2,271	156,447	186,091	36.2%	15.2%	43.5%	3.5%	1.6%
Water supply network	Mains	90	90	80	56	9,961	16,020	10.0%	43.0%	26.0%	21.0%	0.0%
	Reservoirs & Tanks	20	200	120	34	2,137	4,011	2.0%	96.0%	1.0%	0.0%	1.0%
	Pumping Station/s	150	150	80	47	525	917	16.0%	58.0%	3.0%	22.0%	1.0%
	Treatment	375	375	140	255	1,893	5,363	1.0%	42.0%	30.0%	27.0%	0.0%
	Water Canals	100	100	150	36	6,370	6,370	0.0%	0.0%	100.0%	0.0%	0.0%
	Canal Structures	80	80	–	–	303	305	100.0%	0.0%	0.0%	0.0%	0.0%
	Dams/Weirs	15	15	100	–	9,766	10,996	100.0%	0.0%	0.0%	0.0%	0.0%
	Other	–	–	–	–	497	–	0.0%	0.0%	0.0%	0.0%	0.0%
Sub-total		830	1,010	670	428	31,452	43,982	30.0%	30.7%	27.8%	11.4%	0.1%
Sewerage network	Pumping Station/s	50	50	50	31	1,286	2,171	1.0%	93.0%	5.0%	1.0%	0.0%
	Treatment	80	80	150	39	1,525	2,692	1.0%	92.0%	6.0%	1.0%	0.0%
	Reticulation	30	30	50	74	5,894	13,138	1.0%	77.0%	22.0%	0.0%	0.0%
	Other	–	–	–	–	783	–	0.0%	0.0%	0.0%	0.0%	0.0%
Sub-total		160	160	250	144	9,488	18,001	1.0%	81.2%	17.6%	0.3%	0.0%

Bogan Shire Council

Report on infrastructure assets as at 30 June 2021 (continued)

Asset Class	Asset Category	Estimated cost		2020/21 Required maintenance ^a	2020/21 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		Estimated cost to bring assets to satisfactory standard	to bring to the agreed level of service set by Council					1	2	3	4	5
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000					
Stormwater drainage	Open Drain	10	10	10	–	941	941	100.0%	0.0%	0.0%	0.0%	0.0%
	Levee	–	–	10	4	6,966	6,966	95.0%	0.0%	5.0%	0.0%	0.0%
	Gate	–	–	12	–	69	89	95.0%	0.0%	0.0%	5.0%	0.0%
	Sign	–	–	10	–	4	11	0.0%	0.0%	100.0%	0.0%	0.0%
	Pump Station	–	–	–	–	130	258	0.0%	0.0%	100.0%	0.0%	0.0%
	Sub-total		10	10	48	4	8,110	8,265	92.5%	0.0%	7.5%	0.1%
Total – all assets		4,267	4,325	4,135	3,471	225,941	294,810	37.8%	21.9%	35.1%	4.2%	1.0%

(a) Required maintenance is the amount identified in Council's asset management plans.

Infrastructure asset condition assessment 'key'

#	Condition	Integrated planning and reporting (IP&R) description
1	Excellent/very good	No work required (normal maintenance)
2	Good	Only minor maintenance work required
3	Satisfactory	Maintenance work required
4	Poor	Renewal required
5	Very poor	Urgent renewal/upgrading required

Bogan Shire Council

Report on infrastructure assets as at 30 June 2021

Infrastructure asset performance indicators (consolidated) *

\$ '000	<i>Amounts</i> 2021	<i>Indicator</i> 2021	<i>Indicator</i> 2020	<i>Benchmark</i>
Buildings and infrastructure renewals ratio				
Asset renewals ¹	3,829	115.89%	74.49%	>=100.00%
Depreciation, amortisation and impairment	3,304			
Infrastructure backlog ratio				
Estimated cost to bring assets to a satisfactory standard	4,267	1.86%	1.97%	<2.00%
Net carrying amount of infrastructure assets	229,891			
Asset maintenance ratio				
Actual asset maintenance	3,471	83.94%	98.10%	>100.00%
Required asset maintenance	4,135			
Cost to bring assets to agreed service level				
Estimated cost to bring assets to an agreed service level set by Council	4,325	1.47%	1.58%	
Gross replacement cost	294,810			

(*) All asset performance indicators are calculated using classes identified in the previous table.

(1) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.

Bogan Shire Council

Report on infrastructure assets as at 30 June 2021

Infrastructure asset performance indicators (by fund)

\$ '000	<i>General fund</i>		<i>Water fund</i>		<i>Sewer fund</i>		<i>Benchmark</i>
	<i>2021</i>	<i>2020</i>	<i>2021</i>	<i>2020</i>	<i>2021</i>	<i>2020</i>	
Buildings and infrastructure renewals ratio							
Asset renewals ¹							
Depreciation, amortisation and impairment	140.82%	86.86%	35.66%	34.96%	0.00%	10.71%	>=100.00%
Infrastructure backlog ratio							
Estimated cost to bring assets to a satisfactory standard							
Net carrying amount of infrastructure assets	1.73%	1.90%	2.64%	2.58%	1.69%	1.73%	<2.00%
Asset maintenance ratio							
Actual asset maintenance							
Required asset maintenance	90.17%	91.68%	63.88%	130.15%	57.60%	106.00%	>100.00%
Cost to bring assets to agreed service level							
Estimated cost to bring assets to an agreed service level set by Council							
Gross replacement cost	1.36%	1.57%	2.30%	1.79%	0.89%	1.10%	

(1) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.

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Annexure Two Objectives and Performance



Key - Status

NS: Not Started

NP: Not Progressing

PNI: Progressing no Issues

PWI: Progressing with Issues

C: Completed

Only add a very brief comment for activities that have the following status:

(NS), (NP) or (PWI).

No comment is required for C (Completed) or PNI (Progressing no Issues) activities.**Strategy 1.1.1****Continue to support and create opportunities for community festivals, events and cultural activities through planning, marketing, direct involvement and various forms of assistance.**

	Activities 2020/21	Status	Action Comments	Council Lead
i	Provide community events, activities and venues to celebrate Australia Day	C		Director People and Cor Services
ii	Seek sponsorship and organise the Christmas Lights and Rural Mailbox Competitions	C		Director People and Cor Services
iii	Provide facilities for community events at the Nyngan Showgrounds and racecourse including the Nyngan Show, Ag Expo, Nyngan Easter Challenge and Duck Creek	PNI		Director Engineering S
iv	Support a range of local community organisations and events	PNI		Director People and Cor Services
v	Support and encourage the Arts, including through the Bogan Shire Council Arts Fund	PNI		Director People and Cor Services

Strategy 1.1.2**Support all local communities, heritage and cultural groups to reconnect to, preserve and share our Shire's heritage and social history, and continue to promote the attractions that contribute to the cultural and economic development of the Shire.**

	Activities 2020/21	Status	Action Comments	Council Lead
i	Continue to support the Nyngan Museum and Mid-State Shearing Shed Museum in the identification, preservation and display of European and Aboriginal heritage items	PNI		Director People and Cor Services
ii	Conduct citizenship ceremonies	PWI	Ceremonies now to be held online under COVID-19 Public Health Order	General Manage
iii	Promote annual events calendar via website and council column (e.g. WSPA End of Year Concert, ANZAC Day Events etc.)	PWI	Covid-19 restrictions apply	Director People and Cor Services
iv	Continue to promote the Nyngan Museum and Mid-State Shearing Shed Museum	PNI		Director People and Cor Services

Strategy 1.1.3**Identify, respect and preserve sites and items of historical significance.**

	Activities 2020/21	Status	Action Comments	Council Lead
i	Maintain and preserve Council owned historic buildings in line with Council's Resolutions	PNI		Director Developmen Environmental Serv
ii	Investigate opportunities for grant funding for studies and preservation of our historic buildings	PNI		Director Developmen Environmental Serv
iii	Undertake a review of the Community Heritage Study	NS	Dependent on available resources - deferred until 2021	Director Developmen Environmental Serv

Strategy 1.1.4**Develop and support volunteer groups to carry out functions and projects for the benefit of the community and volunteers.**

	Activities 2020/21	Status	Action Comments	Council Lead
i	Work with volunteer groups to support their activities. (e.g. administrative support and assistance with grant applications)	PNI		Director People and Cor Services
ii	Support National Tree Day	C	Ongoing annual event. Event was cancelled due to Covid 19 however Council planted 25 trees at the eastern entrance to town to continue the program.	Director Developmen Environmental Serv
iii	Produce and update the Community Directory - both the hard copy and on Council's website	PNI		Director People and Cor Services
iv	Administer and support Section 355 Committees of Council	PNI		General Manage

Strategy 1.2.1**Provide and maintain Nyngan Pool facilities to cater for a variety of users.**

	Activities 2020/21	Status	Action Comments	Council Lead
i	Undertake a review of the public pool facilities and maintain best practice standards	PNI		Director Developmen Environmental Serv
ii	Review potential for wider usage of pool facilities outside existing user groups.	PNI		Director Developmen Environmental Serv

Strategy 1.2.2**Maintain and improve our parks, gardens and playgrounds to promote their use and enjoyment by the whole community and our visitors.**

	Activities 2020/21	Status	Action Comments	Council Lead
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i	Investigate the establishment of a Community Street Tree Planting Program	NS	Dependent on available resources - deferred until 2021	Director Development Environmental Serv
ii	Consult with Nyngan Garden Club regularly to gather suggestions for garden improvements	PNI		Director Development Environmental Serv
iii	Continue to maintain and upgrade parks and reserves as funding permits	PNI		Director Development Environmental Serv
iv	Management and maintenance of the cemetery in accordance with the Plan of Management	PNI		Director Development Environmental Serv
Strategy 1.2.3				
Maintain and improve our parks, gardens and playgrounds to promote their use and enjoyment by the whole community and our visitors.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	Investigate and apply for appropriate grant funding to improve and develop existing recreational buildings	PNI		Director Development Environmental Serv
ii	Investigate and apply for appropriate grant funding to improve and develop existing grounds and facilities	PNI		Director Engineering S
iii	Maintain sporting grounds to a high standard	PNI		Director Engineering S
iv	Consult with user groups to ensure that facilities are maintained and improved to suit their requirements	PNI		Director Engineering S
Strategy 1.2.4				
Provide well maintained community halls and other similar facilities for community use.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	Develop progressive M&R program for all Shire halls and community facilities capital works	NS	A review of Shire Halls and community facilities is currently underway by Councils Asset Manager and Property Manager. Once this has been undertaken a program of M&R will be developed by the Engineering Department to complete M&R and ascertain budgets required for larger works.	Director Engineering S
ii	Investigate and apply for appropriate grant funding to improve all Shire halls and community facilities	PNI		Director Engineering S
iii	Undertake a review of community halls and develop a plan of management with the view to support community activities	NS	Dependent on available resources	Director Engineering S
Strategy 1.2.5				
Provide well maintained Shire showground and equestrian facilities for community use.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	Consult with Showground user groups on facility requirements and programming of events	PNI		General Manage
ii	Investigate opportunities for grant funding to improve existing ground facilities for all user groups	PNI		Director Engineering S
iii	Maintain showground and equestrian landscape areas and buildings to acceptable standard	PNI		Director Engineering S
iv	Extend irrigation system to provide coverage of all operational areas at the showground	NS	Not allowed for in the current budget	Director Engineering S
Strategy 1.2.6				
Support development of a youth centre that is maintained for recreational, educational and cultural activities.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	Work with schools and community organisations to identify needs, opportunities and funding options for a dedicated youth centre	C	Community Consultation August 2019, Stronger Country Communities Funding Round 3 grant application submitted 27 September 2019 - successful. Tendering process now complete. Construction due to begin Q4.	Director People and Cor Services
Strategy 1.2.7				
Provide and promote quality Library services.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	Provide and promote well maintained facilities and access to printed and online information and other resources.	PWI	Library activities impacted by COVID-19 Public Health Order	Director People and Cor Services
ii	Investigate ways to encourage greater numbers of both traditional and non-traditional library users	PNI		Director People and Cor Services
iii	Maintain North Western Regional Library Service partnership and carry out all obligations under the partnership agreement.	PNI		Director People and Cor Services
Strategy 1.3.1				
Provide childcare facilities, preschools, after hours care and playgroups that meet the needs of the whole community.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	Operate Bogan Shire Early Learning Centre	PNI		Director People and Cor Services
ii	Continue to provide the Bush Mobile playgroup service.	PNI		Director People and Cor Services
Strategy 1.3.2				
Provide opportunities for young people to be actively engaged in the development, design and planning of educational and other programs, services and infrastructure in which they are a stakeholder or user group.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	Work with the community and Government agencies to understand issues and lobby Government to address them	PNI		General Manage
ii	Incorporate consultation with young people into planning for Council programs, developments and events wherever possible	PNI		General Manage

iii	Work with local schools and community groups to support youth events and activities as well as community education and awareness programs	PNI		General Manage
iv	Source funding for Youth Week activities and/or events including StormCo	C	Youth Week activities programmed for week of 12 - 16 April.	Director People and Cor Services
Strategy 1.3.3				
Work with the community and Government agencies to understand issues and lobby Government to address them.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	Work with the community, Police and Government agencies to understand issues and lobby the appropriate Government to address them	PNI		General Manage
Strategy 1.3.4				
Identify and support the social services needs of people with disabilities in the community and provide infrastructure to support assisted and independent living and social interaction.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	Monitor and review the DIAP to support the community	PNI		Director People and Cor Services
Strategy 1.3.5				
Identify and support a range of recreational, sporting and other opportunities for personal development, interaction and healthy lifestyle for seniors through education, support networks and facilities.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	Work with community organisations to develop a program of workshops and/or events in Seniors Week, depending on funding.	PNI	Seniors Week scheduled for Week of 19 - 23 April.	Director People and Cor Services
ii	Sponsor and organise Senior Citizen of the Year Awards, Morning Tea and Concert in Seniors Week	PNI	Seniors Week scheduled for Week of 19 - 23 April.	Director People and Cor Services
Strategy 1.3.6				
Identify and support the social services needs of older people and active seniors in the community and provide infrastructure to support assisted and independent living and social interaction.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	Investigate housing options for seniors, including grants for building funding	C	Senior Living Development completed, assistance granted to Nyngan Community Homes for proposed new development	Director Developmen Environmental Serv
ii	Lobby service providers and government on behalf of the community	PNI		General Manage
Strategy 1.4.1				
Provide a range of high quality primary and secondary education and vocational training facilities and opportunities.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	Work with the schools, TAFE, community and Government agencies to understand issues and lobby Government to address them	PNI		General Manage
ii	Provide scholarships to all schools at annual awards nights	PNI		General Manage
Strategy 1.4.2				
Provide support and encouragement for local people to obtain work in Bogan Shire after completing tertiary education.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	Work with the community and Government agencies to understand issues and lobby Government to address them	PNI		General Manage
Strategy 1.5.1				
Work with the community and the State Government to ensure medical, dental, specialist, mental health and allied health services and facilities meet the needs of residents and visitors.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	Work closely with community groups to lobby on behalf of the community	PNI		General Manage
ii	Liaise with Western LHD to resolve relevant issues	PNI		General Manage
iii	Operate the Bogan Shire Medical Centre and Dental services	PNI		General Manage
Strategy 1.6.1				
Protect people and property from fire related incidents.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	Support the activities of Fire and Rescue NSW, SES and RFS and lobby in response to community issues and concerns	PNI		General Manage
ii	Implement hazard reduction program for villages and rural properties	PNI		Director Engineering S
Strategy 1.6.2				
Provide an appropriate level of ambulance services for the community.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	Monitor availability of a 24 hour Ambulance Service for the Shire	PNI		General Manage
Strategy 1.6.3				
Improve community safety and maintain low crime levels.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	Participate in Community Safety Precinct meetings to discuss and address any issues	PNI		General Manage
ii	Lobby NSW Police for appropriate numbers in response to community concerns	PNI		General Manage

iii	Support by agreement with NSW Police the recruitment of Police through provision of housing at market rental	PNI		General Manage
Strategy 2.1.1				
Efficient local and regional transport networks that meet community and business needs.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	Adopt and implement the asset management plan for all shire roads	PNI		Director Engineering S
ii	Maintain Shire Roads in accordance with standards expressed in our asset management plan and our annual maintenance program	PNI		Director Engineering S
iii	Construct Shire Roads in accordance with community and council priorities	PNI		Director Engineering S
iv	Maintain supporting infrastructure such as parking, footpaths, kerbs and gutters, and street furniture to current standards.	PNI		Director Engineering S
v	Design and construct bikeways and footpaths incorporating tree shade cover	PWI	Funding has been applied for through the RMS to update PAMP and bike plan	Director Engineering S
vi	Implementation of identified projects to construct pedestrian kerb ramps as identified in Pedestrian Access Mobility Plan subject to continuing RSM grant funding	PWI	Funding has been applied for through the RMS to update PAMP and bike plan	Director Engineering S
Strategy 2.1.2				
Maintain state road networks to ensure provision of efficient transport links.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	Maintain State Roads on behalf of RMS	PNI		Director Engineering S
	Work with the RMS to ensure current standards of road safety are maintained	PNI		Director Engineering S
Strategy 2.2.1				
Encouraged increased use of rail for transporting agricultural and mining products.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	Work with and lobby State Government and John Holland Rail to maintain and improve reliable freight transport network	PNI		General Manage
ii	Work with John Holland Rail, the RMS and NSW Police to ensure current standards of rail and crossing safety are maintained and promoted within the community	PWI	Speed of trains and eastern level crossing remain an unresolved issue	General Manage
Strategy 2.3.1				
Provide a financially viable, efficient, permanent potable water supply for Nyngan that meets best practice and has sufficient capacity for current and projected growth requirements.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	Continue implementation of the 2017 Strategic Business Plan for Water and Sewerage	PNI		Director Engineering S
ii	Maintain water supply to best practice standards	PNI		Director Engineering S
iii	Implement an ongoing program of capital works improvements and enhancements and asset management to ensure the responsible management of water supply to the area and surrounding villages.	PNI		Director Engineering S
iv	Maintain water supply infrastructure to relevant Department of Health and Department of Primary Industries (NSW Office of Water) Standards, and in accordance with sustainability	PNI		Director Engineering S
v	Continue active involvement in Lower Macquarie Water User Alliance	PNI		Director Engineering S
vi	Develop regional Water Quality Improvement Plans	PNI		Director Engineering S
Strategy 2.3.2				
Enhance the security of our water supply, ensuring long term drought management plans are developed and water losses are minimised.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	Commence construction of infrastructure to ensure security of Nyngan's water supply, subject to government funding	PNI		Director Engineering S
Strategy 2.4.1				
Provide a financially viable and efficient sewerage system that meets best practice and has sufficient capacity for current and projected growth requirements.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	Continue implementation of the 2017 Strategic Business Plan for Water and Sewerage	PNI		Director Engineering S
ii	Monitor and review the development of a database of all sewerage management systems within the Local Government Area	NS	Dependent on available resources - deferred until 2021	Director Development Environmental Serv
iii	Ensure our compliance with the EPA license by regularly testing the waste water for treated effluent re-use and disposal.	PNI		Director Engineering S
Strategy 2.4.2				
Ensure effective management of liquid trade waste.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	Continue implementation of Trade Waste Policy, including licencing practices and inspections	PNI		Director Engineering S

Strategy 2.5.1				
Maximise the coverage and availability of telecommunications infrastructure across the Shire.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	Lobby service providers and government on behalf of the community	PNI		General Manage
Strategy 3.1.1				
Conduct periodic reviews of Council's planning instruments to ensure that land use planning supports the long term sustainability of our local communities and our economy.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	Review of LEP 2011	C	Reviewed - no amendments required, suitable for current needs.	Director Developmen Environmental Serv
ii	Define and prioritise plans of management for public land	PNI		Director Developmen Environmental Serv
iii	Endeavour to identify and purchase parcels of Crown Land that may be of value for development	PNI		Director Developmen Environmental Serv
iv	Review DCP 2012, including provisions of heritage controls	NP	The Shire has 4 local heritage items all managed by Council. Heritage Development Controls are only effective when developments are undertaken to Heritage Listed Items (which do not presently exist in the Shire). A Heritage Review and adoption of heritage listed items under the Bogan LEP 2011 is required in this regard. Review of set back planning controls have resulted in amendment to the DCP.	Director Developmen Environmental Serv
v	Establishment of Rural Residential Strategy	NS	Dependent on available resources - deferred until 2021	Director Developmen Environmental Serv
vi	Respond effectively to rezoning applications	PNI		Director Developmen Environmental Serv
Strategy 3.1.2				
Development complies with Planning legislation, Local Government Act, Building Code of Australia and Local Council Policies.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	Ensure all development complies with LEP and DCP	PNI		Director Developmen Environmental Serv
ii	Effectively manage development applications, construction certificate process, Principal Certifying Authority process, and orders processed for lawful development	PNI		Director Developmen Environmental Serv
iii	Respond to reforms in planning process and advocate on behalf of Council	PNI		Director Developmen Environmental Serv
iv	Develop and review local council policy	PNI		Director Developmen Environmental Serv
Strategy 3.1.3				
Ensure our community's buildings are safe, healthy and maintained.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	All essential services measures to be inspected and the register maintained	NS	Dependent on available resources - deferred until 2021	Director Developmen Environmental Serv
ii	Develop an asset management plan for Council's buildings	PNI		Director Engineering S
iii	Issue planning and building certificates including effective customer service	PNI		Director Developmen Environmental Serv
iv	Investigate concerns or complaints in relation to overgrown allotments and buildings in a state of disrepair	PNI		Director Developmen Environmental Serv
Strategy 3.1.4				
Develop and implement flood management plans for all urban flood plain areas.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	Maintain stormwater management infrastructure	PWI	Grant funding applied for to replace some of the growing amount of damaged kerb and gutter	Director Engineering S
ii	Review requirements under LEP and DCP for Flood Management	NS	Dependent on available resources - deferred until 2021	Director Developmen Environmental Serv
iii	Develop, review and implement Flood Risk Management Plan in accordance with NSW Government Guidelines	NS	Dependent on available resources - deferred until 2021	Director Developmen Environmental Serv
Strategy 3.2.1				
Provide efficient and cost effective kerbside collection of solid and recyclable waste.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	Monitor and review kerbside waste service collections and volumes	PNI		Director Developmen Environmental Serv
ii	Review and monitor kerbside recycling service in order to reduce contamination rates	PWI	Ongoing contamination of recycling – Education and strategies are being developed with NetWaste to help reduce contamination rate.	Director Developmen Environmental Serv
Strategy 3.2.2				
Operate the Bogan Shire waste facilities to comply with standards and regulations, ensuring it is environmentally sound.				
	Activities 2020/21	Status	Action Comments	Council Lead

i	Implement and review Waste Facility Operations Management Plan	PNI		Director Development Environmental Serv
ii	Establish fire breaks to all waste facilities every 6 months	PNI		Director Development Environmental Serv
iii	Monitor all deposited waste for separation procedures within the Nyngan Waste Facility	PNI		Director Development Environmental Serv
Strategy 3.3.1				
Provide safe, high quality, well serviced and maintained parks.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	Review and monitor the playground upgrade program	PNI		Director Engineering S
ii	Seek grant funding for improvement and/or expansion of all parks	PNI		Director Engineering S
Strategy 3.3.2				
Protect and improve the amenity of the river corridor to enhance and increase utilisation for a range of recreational activities.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	Involve and support the local community in the rehabilitation and improvements of the river corridor	PNI		Director People and Cor Services
ii	Work with NetWaste to identify locations and programs to reduce waste along the river corridor	PNI		Director Development Environmental Serv
Strategy 3.3.3				
Provide a clean and pleasant streetscape, ensuring regular street sweeping and cleaning of public spaces.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	Monitor Cleaning Program for all public areas	PNI		Director Engineering S
ii	Review street bin containers and emptying procedures	PNI		Director Development Environmental Serv
iii	Review existing garden beds in Pangee Street and investigate options for improvements	PNI		Director Development Environmental Serv
Strategy 3.3.4				
Implement programs which foster responsible and protective behaviours towards reducing waste and litter pollution.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	Engage and seek community feedback on areas of concern of waste and litter control	PNI		Director Development Environmental Serv
ii	Enforce breaches of environmental legislation in order to reduce the incidence of littering	PNI		Director Development Environmental Serv
Strategy 3.3.5				
Protect, preserve and enhance Bogan Shire's natural environments, waterways, flora and fauna through responsible development and management.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	Review DA Consent Conditions: Environmental Protection - Monitor LEP and DCP provisions for Environmental Protection	PNI		Director Development Environmental Serv
ii	Enforce all development to comply with conditions of DA Consents	PNI		Director Development Environmental Serv
iii	Engage with and support the Central West Local Land Services and other government bodies	PNI		Director Development Environmental Serv
Strategy 3.3.6				
Meet Council's obligations under the Biodiversity Act 2015 in respect of maintenance of noxious weeds.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	Council to meet Noxious Weeds Control obligations	PNI		Director Development Environmental Serv
ii	Ensure Council operations are undertaken in accordance with the endorsed Regional Strategic Weed Management Plan.	PNI		Director Development Environmental Serv
iii	Undertake enforcement activities on private property for noxious weeds as required	PNI		Director Development Environmental Serv
Strategy 3.4.1				
Liaise with Local Liquor Accord to ensure compliance strategies are maintained to maximise public health and safety.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	Provide information regarding new Liquor License applications, and make submissions on new applications to the State Government as required	PNI		Director Development Environmental Serv
ii	Provide advisory services to the Liquor Accord	PNI		Director Development Environmental Serv
Strategy 3.4.2				
Ensure compliance with Safe Foods Standards.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	Monitor and review food premises register	PNI		Director Development Environmental Serv

ii	Undertake annual food premises inspections to ensure food handlers compliance with standards	PNI		Director Development Environmental Serv
Strategy 3.4.3				
Continue ongoing management and control of companion animals and ensure owner compliance with NSW Companion Animals Act 1998.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	Improve public awareness of companion animal control including lifetime registration.	PNI		Director Development Environmental Serv
ii	Carry out enforcement activities relating to dog control measures	PNI		Director Development Environmental Serv
iii	Data entry of lifetime registrations and fee reconciliation	PNI		Director Development Environmental Serv
Strategy 4.1.1				
Support and promote our local business and industry, to identify gaps and develop initiatives for sustainable economic growth and local employment opportunities.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	Work with local businesses to identify issues	PNI		Director People and Cor Services
ii	Maintain and develop relationship with Regional Development Australia (RDA) Orana	PNI		Director People and Cor Services
iii	Industrial lots to be developed as demand presents, connecting to utility services and construction of kerb and gutter	PNI		Director Engineering S
iv	Implement the Economic Development Plan for Bogan Shire	NS	Grant applications have been a focal point for Council in Q3, which relate directly to economic development.	Director People and Cor Services
v	Support and strengthen local business networks to encourage the sharing of information and resources to build the capacity of local business and industry.	PNI		Director People and Cor Services
vi	Council continues to commit to shopping locally for services and products wherever possible and in the best interests of Council.	PNI		General Manage
vii	Work with local businesses to ensure sustainable, well designed and visually appealing premises which meet the needs of our community and visitors	PNI		Director Development Environmental Serv
viii	Continue the implementation of Council's streetscape master plan.	PNI		Director Development Environmental Serv
Strategy 4.1.2				
Support agricultural businesses so that they have the capacity to be a significant contributor to the local, regional and national economy.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	Maintain relationships with local agricultural businesses and lobby on behalf of local issues	PNI		General Manage
Strategy 4.1.3				
Work in conjunction with mining companies to obtain mutual benefit from an abundance of natural mining resources which provide our shire with opportunities for local economic growth and employment.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	Maintain relationships with mining companies to explore opportunities for mutual benefit and lobby on behalf of local issues	PNI		General Manage
Strategy 4.2.1				
Develop and implement a tourism strategy which includes the identification of potential opportunities for growth and new tourism products through consultation with stakeholders.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	Monitor and review the tourism strategy	PNI		Director People and Cor Services
ii	Provide and maintain a quality Visitor Information Centre which encourages and supports growth across many sectors of the local economy.	PWI	COVID-19 affecting operations - now open Monday to Friday with limited hours - no volunteers, only paid staff to operate	Director People and Cor Services
iii	Continue to update, produce and distribute the Official Tourist Guide to local businesses and VICs in neighbouring shires	PNI		Director People and Cor Services
iv	Continue to advertise Nyngan and Bogan Shire in print media, on appropriate websites and via relevant social media platforms.	PNI		Director People and Cor Services
Strategy 4.2.2				
Provide a welcoming aesthetic on the approaches to town.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	Investigate options for beautification along main roads into town	PNI		Director Engineering S
Strategy 4.3.1				
Identify gaps and opportunities and engage with stakeholders, to investigate options for improved public transport.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	Talk to existing operators about issues and potential strategy to address these issues	PNI		General Manage
Strategy 4.3.2				
Maintain airport facilities to meet required standards.				
	Activities 2020/21	Status	Action Comments	Council Lead

i	Undertake regular maintenance activities on the runway and surrounding areas to CASA regulations	PNI		Director Engineering S
ii	Maintain airport buildings to acceptable standards	PNI		Director Engineering S
Strategy 5.1.1				
Facilitate purposeful engagement and consultation with the community and other stakeholders to progress the outcomes of the Community Strategic Plan.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	Maintain a community consultation database (from CSP implementation)	PNI		Director People and Cor Services
ii	Undertake community engagement regarding major Council plans and projects	PNI		General Manage
iii	Hold a Community Strategic Plan forum - engage the community in a process to determine support for a special rate variation to fund asset renewals with a view to making application for a special rate variation in future years.	PNI		General Manage
Strategy 5.1.2				
Provide accountability to the community by regularly reporting on Council activities through the publication of statutory reports, business papers, meeting minutes and general information.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	Provide accurate and timely meeting agendas and minutes	PNI		General Manage
ii	Proactively release appropriate Council information e.g. Council Business Paper and Minutes through the website and council column	PNI		General Manage
iii	Complete Annual Report	C	Completed in November 2020	Director of Finance and C Services
iv	Complete statutory financial accounts	C	Completed in September 2020	Director of Finance and C Services
v	Produce Council's quarterly reports, delivery program and budget and operational plans	PNI		Director of Finance and C Services
Strategy 5.1.3				
Councillors represent the interests of the community through strong and positive leadership and advocacy.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	Hold regular Council meetings	PNI		General Manage
ii	Ensure Councillors make all reasonable efforts to acquire and maintain the skills necessary to perform the role of a councillor	PNI		General Manage
Strategy 5.1.4				
Maintain effective partnerships through regional and industry bodies to collaborate on matters of mutual interest and lobby collectively on behalf of the community.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	Maintain regional partnerships including OROC, LMWUA	PWI	Future of Orana Joint Organisaiton uncertain due to funding.	General Manage
ii	Undertake lobbying as appropriate	PNI		General Manage
iii	Continue contracting alliance with TfNSW	PNI		Director Engineering S
Strategy 5.1.5				
Councillors take pride in our community, are inclusive and respectful, work together to get things done and contribute positively to our culture.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	Ensure that Councillors are aware of the Code of Conduct and Council's Values	PNI		General Manage
Strategy 5.2.1				
Undertake sound financial planning, management and reporting to fulfil our stewardship responsibilities and ensure that Bogan Shire Council remains financially viable.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	Develop and implement Council's Long Term Financial Strategy	PNI		Director of Finance and C Services
ii	Prepare and present Council's Operational Plan and Budget to Council for Approval within set timeframes	PNI		Director of Finance and C Services
iii	Prepare and present quarterly budget reviews to Council for approval within set timeframes	PNI		Director of Finance and C Services
iv	Accurately record all Council's financial transactions	PNI		Director of Finance and C Services
v	Present periodic financial reports to assist with monitoring budget performance	PNI		Director of Finance and C Services
vi	Maximise recovery of all revenue due to Council in accordance with policy	PNI		Director of Finance and C Services
Strategy 5.2.2				
Manage our people effectively to ensure Council meets its goals and can implement its mission and deliver on its vision.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	Implement Council's Workforce Plan	PNI		Director People and Cor Services
ii	Implement Workplace Health and Safety improvement plan	PNI		Director People and Cor Services
iii	Conduct effective staff recruitment and induction processes.	PNI		Director People and Cor Services
iv	Continuously develop and maintain Council's organizational structure, salary system and related processes	PNI		Director People and Cor Services
v	Manage Council's Employee Development Planning process	PNI		Director People and Cor Services

vi	Promote Council's Values and Code of Conduct to ensure staff uphold and contribute positively to our social environment and culture	PNI		General Manage
Strategy 5.2.3				
Implement sound asset management practices to ensure adequate provision is made for the maintenance and long-term replacement of Council's infrastructure assets.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	Develop and adopt Council's Asset Management Strategy and Asset Management Policy	PNI		Director Engineering S
ii	Develop and implement, subject to budget, Asset Management Plans for the major categories of Council's assets: Transport and Stormwater, Water Supply and Sewerage and Buildings	PNI		Director Engineering S
iii	Provide periodic asset management reports to inform decision- making	PNI		Director Engineering S
Strategy 5.2.4				
Manage Council's operations effectively and on business-like principles to maximise service delivery for the community.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	Maintain customer service charter	PNI		Director of Finance and C Services
ii	Initiate a customer service training program	PNI		Director of Finance and C Services
iii	Monitor Council's complaint management system to identify and rectify issues	PNI		Director of Finance and C Services
iv	Identify and manage Council's risks, including insurance cover	PNI		Director of Finance and C Services
v	Manage Council's record management system to support our business	PNI		Director of Finance and C Services
vi	Manage Council's communication with the community through a variety of media including electronic	PNI		General Manage
vii	Manage Council's ICT resources including disaster recovery to support our business	PWI	Council is identifying ways to improve ICT with limited resources	Director of Finance and C Services
viii	Manage Council's procurement system to ensure probity and best value for money	PNI		Director Engineering S
ix	Review and update Council's policies and procedures	PNI		General Manage
Strategy 5.2.5				
Implement Council's Fit for the Future Action Plan to ensure that we retain our autonomy as a financially viable independent Council.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	Take advantage of resource-sharing opportunities	PNI		General Manage
ii	Investigate creation of Centres of Excellence	PNI		General Manage
iii	Take advantage of opportunities for streamlined Planning, Regulation and Reporting provided by the NSW Government	PNI		General Manage
iv	Undertake Services Reviews for more efficient service provision	NS	Resourcing to be reviewed for 2021	General Manage
v	Refocus expenditure on asset renewals	NS	Awaiting development of new Asset Management Plans with next round of IP&R	General Manage
Strategy 5.3.1				
Facilitate the Local Emergency Management Committee to ensure a co-ordinated response by all agencies having responsibilities and functions in emergencies.				
	Activities 2020/21	Status	Action Comments	Council Lead
i	Continue to fulfil Councils statutory obligations relevant to the State Emergency & Rescue Management Act 1989	PNI		General Manage
ii	Provide a support role through the LEMC to the SES and other involved agencies	PNI		Director Engineering S
iii	Regularly maintain the Nyngan levee bank and associated infrastructure to ensure protection from potential flooding	PNI		Director Engineering S

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Annexure Three End of Term Report 2016-2021



Bogan

SHIRE COUNCIL

End of Term Report 2016-2021



Comfortable Country Living

Executive Summary

As the current extended term of Bogan Shire Council draws to a close in December 2021, there is a requirement to report on its progress in implementing its 2027 Community Strategic Plan. This Strategic Plan will then be reviewed by the incoming council to ensure it continues to be relevant and effective.

The 2027 Community Strategic Plan (CSP) was adopted by Council in April 2017 under the NSW Government's Integrated Planning and Reporting framework which sets out that all council planning should originate from a sound understanding of the community's expectations around priorities and service levels. The framework comprises a series of interrelated documents that together provide a rigorous, consistent approach to community planning across all NSW local councils, while also ensuring alignment with regional and state priorities.

The purpose of the CSP is to identify the community's main priorities and aspirations for the future and to plan strategies for achieving these goals. In doing this, the planning process considered issues and pressures that effect the community and the level of resources that will realistically be available to achieve these outcomes.

While Council has a custodial role in initiating, preparing and maintaining the CSP on behalf of the Bogan local government area, it is not wholly responsible for its implementation. Other partners such as State agencies and community groups have also been engaged in delivering the long term objectives of the plan.

The BSC 2027 Community Strategic Plan has five objectives with desired community focussed outcomes for each of these objectives. The objectives and desired outcome are as follows:

1. Social

An inclusive community that works together as is able to access services and opportunities to support our comfortable country living.

2. Infrastructure

Construct and Manage reliable and efficient community assets that provide access to quality services

3. Environmental

To support, enhance and preserve the environment of our shire through sound planning and management practices to ensure a sustainable, healthy and safe community.

4. Economic

A vibrant local economy with a diversity of successful businesses that provide local employment opportunities and contribute to a prosperous community.

5. Civic Leadership

Strong transparent and effective governance with an actively engaged community to ensure we remain Fit for the Future

Social



The Bogan Shire Medical Centre was opened in 2017 and is operated by Bogan Shire Council

Goal - An inclusive community that works together and is able to access services and opportunities to support our comfortable country living.

1.1 Social and Cultural

Outcome: Our community enjoys and actively participates in our rich culture, social environment and communal vibe.

Council has continued to support and create opportunities for community festivals, events and cultural activities through planning, marketing, direct involvement and various forms of assistance.

Australia Day: Every year Council has planned and implemented an Australia Day celebration. This has involved organising and conducting the celebration which includes community awards for citizenship, sporting achievement and successful local events, hosting an Australia Day ambassador, providing a venue and refreshments for the community and also other associated community activities such as cooking and colouring in competitions and providing free entry and activities at the Nyngan Swimming Pool.

In 2020 when the NSW Government placed restrictions on events due to the COVID-19 pandemic, Council held an Australia Day event outdoors at Larkin Oval, using grant funding to purchase six new shade shelters



We often celebrate citizenship ceremonies on Australia Day.

Christmas Lights and Rural Mailbox competitions: Council has conducted an annual Christmas Lights and Rural Mailbox competition whereby the community businesses and rural property owners are judged on their efforts and award prizemoney donated by community sponsors. The competition expanded in 2020 to include the Susan Bexon Memorial Nativity Scene prize.

Community Events at Nyngan Showgrounds:

Improved facilities at the Nyngan Showground have been used for community events including the Duck Creek Races, the Nyngan Show, the Nyngan Anzac Day Races and the Nyngan Ag Expo.

Local community organisations and events: Council has continued to support local community organisations and events in the Shire. These events include:

NAIDOC Week: Council supports NAIDOC week every year. It hosts the opening ceremony to which schools and community members are invited. Council also provides facilities, equipment and venues for the remainder of the activities.

The annual Nyngan Garden Club Markets: Council has provided a venue (Flood Memorial Park) and also chairs, tables and marquees to this event every year and advertises it on its website and Council Column.

Carols by Candlelight: Council provides a venue and equipment if needed. Council promotes the event on its website and Council Column.

Community events co-ordinated by the Nyngan Community Hub: Council provides a venue (Larkin Oval, O'Reilly Park, Davidson Park or Rotary Park) and equipment for the events which have included events for White Ribbon Day, Easter, Christmas and Harmony Day.

Bogan Shire Seniors Week: Council co-ordinates five days of community Seniors Week activities including the official morning tea and presentation of the Senior Citizen of the Year at the Nyngan Town Hall. Other activities have included concerts, lawn bowls, bingo, guided tours to the solar farm and Callubri Station, free entry to the Nyngan Museum, Community cooking, health checks and exercise sessions.



Totem skateboarding workshop during Youth Week.

Bogan Shire Youth Week: Council has obtained Youth Week grant funding each year to host a skateboarding workshop. Council has also co-ordinated other Youth Week activities including a Comedy Workshop, barefoot bowls, a BBQ and activities at Larkin Oval, and touch football.

StormCo youth activities: Council has provided the StormCo organisation with the Nyngan Town Hall for accommodation and activities. It has also provided venues and equipment for StormCo activities around Nyngan.

Western Studio of Performing Arts: Council has provided a venue for the Western Studio of Performing Arts. When the Palais Theatre was deemed unsafe and demolished, Council provided the Nyngan Town Hall as an alternative.

Loop the Levee: The Dubbo Bike Users Group hosted a Loop the Levee community bicycle event in 2020. Council assisted by preparing the Levee, promoting the event and liaising with landholders who may have been affected. This event was planned again for 2021 but cancelled due to the COVID-19 pandemic.

Heritage and Culture: Council continued to support the Nyngan Museum and the Mid State Shearing Shed Museum.

Council has utilised NSW Government Heritage and Tourism grant funding, as well as its own funds, to undertake a renovation of the Nyngan Museum during the past term. The rooms and outdoor shed formerly occupied by the Nyngan SES were renovated and are now used for an expanded Museum collection which includes a new pioneer kitchen area, records office, blacksmiths workshop, a small recreation of the Palais Theatre, a commercial precinct and a renovated Mines room. There is also an outdoor area which houses the old Coolabah gaol.

The Museum Committee has been dedicated to identifying, preserving and displaying European and Aboriginal Heritage items. Volunteers have been creating an online data base of the exhibit, which includes its origin and purpose.

The Museum has been used for community events including A Night at the Museum, Carers Week Morning Tea and Seniors Week Morning Tea.

Girilambone Railway Station: Council obtained NSW Government grant funding to renovate the derelict

Girilambone Railway Station buildings to use as a tourism asset. There will be free camping, facilities for catering, a small museum. The project will provide capacity for the Girilambone community.



Girilambone Railway Station under restoration in 2020.

Heritage Park: Council expanded Heritage Park to include a section reflecting Bogan Shire's Aboriginal heritage. There are three sections representing the three local Aboriginal nations. Local artist Priscilla Lord was engaged to design the totem animals and designs on the entrance.

Coolabah Hall: Council has used grant funding to renovate the Coolabah Hall. Improvements include a new toilet block, an awning, a renovated façade and air conditioning. The Hall is managed by a new section 355 committee.

Nyngan Fire Station and Garford Engine: Council used grant funding to install a new Perspex door on the front of the old Fire Station building, which is now used to house the historic Garford Fire Engine and other historical fire fighting memorabilia.

Midstate Shearing Shed: Council has continued to support the Midstate Shearing Shed museum. Building works have improved the safety and access to the Museum, and also closed off the underneath area to prevent unauthorised access.

Volunteering: Council values its volunteers. Volunteers continue to staff and manage the Nyngan Museum as a 355 committee of Council, and have also done weekday morning shifts at the Nyngan Museum, until the COVID-19 Pandemic in 2020. Council has also worked with Nyngan High School and community groups to implement a new volunteering scheme to encourage young people to become volunteers and also to assist those community organisations unable to recruit new volunteers. Students in years 9 and 10 now undertake volunteering in the community as part of the school curriculum. The project was impacted by the Covid 19 Pandemic in 2020/21.

Council has worked with volunteer groups to support their activities by providing venues, administrative assistance with writing grant applications. This includes recognition of National Volunteer week.



Tree planning with local school children

National Tree Day: Council has participated every year in National Tree Day (except in 2020 during the COVID-19 Pandemic). Students from Nyngan High School, St Joseph's School and Nyngan Public School have planted trees along Pangee Street, Nymagee Street, at Nyngan Showground and at the parking bay near the Truck and Travel service station.

Community Directory. Council produces and updates the Community Directory, both in hard copy and on the Council website. There is also a New Residents pack which provides information on waste and recycling services.

Bogan Shire Council Arts Fund. Bogan Shire Council has continued to support local arts projects through its community arts fund. Council has contributed \$10,000 per annum to this fund in most years. This fund has been used to pay membership to Outback Arts, and also given out as community grants for purposes such as an art exhibition and an art workshop.

Citizenship Ceremonies. Council conducts citizenship ceremonies as required.

1.2 Community Facilities

Outcome: Our community uses and values the educational, recreational and social opportunities provided by our community centres.



The façade of the Nyngan Pool got a facelift in 2019

Nyngan War Memorial Swimming Pool. Council has undertaken extensive renovations of the Nyngan war Memorial Swimming Pool over the past four years. This has included a new water splash play area, solar heating of the 50 metre pool, a new fibreglass surface in both pools to replace the aging tiles, an upgrade to the toilets and changerooms, new shade shelters and seating, a half basketball court, a water slide, a new disabled access chair, and the replacement of the return water line. There is also a new emergency defibrillator. A portable movie screen purchased by Council has been used to present outdoor screenings at the pool during school holidays.

Town Gardens. Council has created a dedicated horticulture team to look after our feature parks and the Nyngan Cemetery.

Parks and Playgrounds. Council has created a dedicated parks and community facilities team to look after the maintenance and upgrades to parks, other open spaces and playgrounds across the Shire.

O'Reilly Park: Shade sails have been placed over the skate park, Liberty Swing and the Playground equipment. New playground equipment has been installed. The existing toilet block was upgraded to include disabled facilities. An accessible BBQ and pathway were also included.

Davidson Park: The Bicentennial wall mural was damaged in an accident but fully repaired by a team of the original artists. This project included retrieving and cataloguing the 150 damaged tiles and inviting the community members who originally made them to remake them with the original artists. Council staff reinforced the original structure and re-built the wall. New garden beds were constructed in front of the CWA building and planted with standard roses and annuals, and turf laid throughout the area.

Rotary Park, Jack Hargreaves Park and the lower weir. Extensive upgrades have been done to this riverside area including the removal of weed vegetation, and the construction of cement and gravel pathways connecting Rotary Park to the Nyngan main street. Bollards and solar lighting have been placed around the pathways, picnic shelters and steps have been built, and turf laid on parkland adjacent to the end of Cobar Street, to be named Jack Hargreaves Park. Jack is our Toyko 2020 Olympics Gold Medallist rower in the men's coxless four. A fountain has been installed in the river in this area. New playground equipment, a shade shelter and accessible BBQ were installed at Rotary Park.



Teamster's rest park presided over by the Big Bogan.

Moonagee Park: Council has installed new playground equipment and rugby league goalposts in Moonagee Park.

Flood Memorial Park: Flood Memorial Park has been upgraded to serve as an attractive 24 hour free camping spot for travellers. There is a facility for caravans to dump sewage and a toilet block.

Centenary Park: The Centenary Park and fountain were revitalised to improve this space for our community and visitors. The fountain was modified to resolve problems with underground water leaks and partially planted out in the lower basin with flowers. A new fountain, concrete pathway with bench seat, feature trees and turf allows for improved pedestrian access and visual amenity.

Lions Park: Council has installed new playground equipment, a sheltered picnic table, and cricket nets and pitch at Lions Park.

Upper Weir: Council has developed the upper weir area. Invasive vegetation was cleared and the site levelled. A toilet block, garbage bin, fire pits, seating and a bird hide were installed.

Hermidale Park: Upgrades to Hermidale Park have included a toilet block, new perimeter fencing, repairs to the War Memorial, and new playground equipment and softfall.

Coolabah Bus Stop: A new public toilet block has been installed to service passing traffic in response to community need.



Prefabricated toilet block installed at Coolabah bus stop

Sportsgrounds and active recreational facilities: Council has carried out a regular maintenance program on the sports grounds and active recreational facilities to ensure they can be well utilised.

Larkin Oval: Larkin Oval has undergone extensive renovations and updates. These include new lighting towers, new fixed grandstands, a new canteen and announcer's box, a changeroom and shower block, and an electronic scoreboard. There is also lighting over the netball courts and two now have permanent hard surface.



The Larkin Oval netball courts were surfaced in 2020

Junior League Oval: New training lights have been installed at the Junior League Oval. Council has also upgraded the grandstands.

Hermidale Sports Ground: Council has utilised grant funding to build a new disabled toilet block and shower at Hermidale Sports Ground. It has also installed a defibrillator in the Gun Club Clubhouse, and eight new horse stalls.



An inviting trail linking the Early Learning Centre with Frank Smith Oval

Frank Smith Oval: Council has developed new pathways to connect the entrance of Frank Smith Oval on Terangion Street to Dandaloo Street. There is also a new shade shelter.

Nature Trail: Council has constructed a 900 metre Nature Trail linking the lower weir area to Moonagee Road. This involved clearing weedy vegetation, constructing a gravel pathway and steps up the levee. Council staff have also crafted bespoke garbage bins out of hollowed logs, and cut out steel animals to place along the pathway.

Community Halls and facilities: Council has continued to maintain community halls for public use.

Collerreina Hall. Council has installed air conditioning, new doors and an outside awning at the Collerreina Hall. The Hall is managed by a Section 355 Committee.

Coolabah Hall. Council has used grant funding to renovate the Coolabah Hall. Improvements include a new toilet block, an awning, a renovated façade and air conditioning. The Hall is managed by a new section 355 committee.

Youth and Community Centre: The CSP identified a need for a community youth centre. After extensive liaison with the community Bogan Shire Council applied for grant funding to build the Bogan Shire Youth and Community Centre. Construction is due to be completed early in 2022 and Council has funding to employ a dedicated youth officer. The airconditioned centre will include a full-size indoor sports hall, community meeting rooms, a recreation, room, study areas, gaming room, kitchen, and an outdoor recreational area and play equipment.



Bogan Shire Youth & Community Centre under construction

Nyngan Cemetery. Council staff have continued to maintain and make improvements to the Nyngan Cemetery. Council has restored, covered and fenced the historic Chinese Graves and burner area of the cemetery. There is a new perimeter fence, custom designed entrance gates (featuring components from a design by a community member), seating and a new moveable shade shelter. The current lawn cemetery area is almost full, and Council will soon begin work to build headwalls in a new section to the east. Council regularly waters and mows the lawn areas.

Nyngan Library. Council’s strategy has been to focus on community needs to provide quality facilities and access to printed and online information and other sources. In 2018 the Nyngan Library received a \$105,000 NSW State Library grant. This was used for the installation of new air conditioning, eight new public computers, a new multi-purpose printer/photocopier/scanner, an e-kiosk, children’s touch screen computer table, portable dividing walls, new lighting and window blinds.

The Library has continued to receive the Local Government Priority Grant each year. This funding has been used to buy five new computers and also resources for library programs and workshops.

Library staff have a regular program for young library users such as special craft sessions in the holidays, and a regular story time session. Staff visit the Bogan Shire ELC weekly and the Preschool around twice per term to do Short Time sessions.

The Library has continued to participate in events such as national Simultaneous Story Time and Australia’s Biggest Morning Tea. Other events have included morning teas for seniors, and workshops for young people on 3D printing and belt making.

During the COVID-19 Lockdown the Library expanded its home delivery service. Staff made up craft packs for children and young readers.



The Library continues to be an active member of the North Western Regional Library Service Partnership.

Nyngan Showgrounds. Council has made significant improvements to the Nyngan Showground and Racecourse for the purpose of community events. This includes new perimeter fencing; a new building for jockeys, stewards and the secretary at race days; shelters for gatekeepers at the three entrances along Hoskins street; painting and improvements to the Walker Pavilion; new flooring and display boards in the Wye Pavilion; the new Rodney Robb arena for the Nyngan Pony Club and Nyngan Show Society; and resealed the internal roads.



New Jockey Rooms—Nyngan racecourse

1.3 Inclusive Communities

Outcome: Children, older people and people with disabilities are supported, feel secure, valued and are engaged in our community.

Bogan Shire Early Learning Centre: The Bogan Shire Early Learning Centre provides a centre-based day care and educational service for children as 0-5 in the Bogan Shire. It is licensed for 43 children in two rooms and open for 50 weeks a year from 7.30am-6pm. Since

opening in 2016 the ELC has grown to the extent there is now a waiting list for younger children and babies. Bogan Shire Council has applied for grant funding to increase the size of the centre. During the COVID-19 pandemic, the ELC remained open to the children of essential workers.

Bogan Bush Mobile: Bogan Bush Mobile transferred its headquarters to the new ELC when the centre was opened in 2016. This service has undergone significant changes to bring it into scope. Where previously the service travelled to small centres across the region to provide two hourly playgroup sessions, it now offers child care sessions in those areas.



Bogan Bush Mobile vehicle in a rural setting

Bogan Shire Youth and Community Centre: The CSP identified a need for a community youth centre. After extensive liaison with the community Bogan Shire Council applied for grant funding to build the Bogan Shire Youth and Community Centre. Construction is due to be completed early in 2022 and Council has funding to employ a dedicated youth officer. The airconditioned centre will include a full-size indoor sports hall, community meeting rooms, a recreation, room, study

areas, gaming room, kitchen, and an outdoor recreational area and play equipment.

Youth: Council has continued to provide opportunities for young people to be actively engaged in the development, design and planning of educational and other programs, services and infrastructure in which they are a stakeholder or user group. When seeking options for grant funding, Council carried out extensive community engagement with schools and the school community. It was decided to build a youth centre, on a location and to a design nominated by the youth. Council also engages with youth to plan and implement programs for Youth Week. Each year Council has applied for grant funding for Youth Week activities.

Community: Council has continued to work with the community and Government agencies to understand issues and lobby Government to address them.

Examples include:

- Before and After School Care
- Train Speeds through Nyngan
- Water Security for residents, mining and rural landholders
- The retention of the rail maintenance branch at Nyngan
- A fair and effective internet network including NBN and Satellite.
- Public access and a viewing platform at the Nyngan Solar Farm.

Disability Inclusion Action Plan. Council engaged with the community in 2017 to develop and adopt a Disability Inclusion Action Plan. There has been additional disabled car parking in the main street and other public areas and improvements made to toilet blocks for disabled access. In 2021 Council installed a new disabled access chair into the Nyngan War Memorial Swimming Pool.

Seniors Week: Council has actively supported Seniors' week every year by organising a sponsoring a week of activities. This includes co-ordinating the Senior Citizen of the Year Awards, hosting a morning tea and other activities in conjunction with community organisations. Activities have included movies, concerts, free health checks, exercise in the park, a church service, excursions to the solar farm and Callubri Station, bingo, free entry to the Museum, cooking demonstrations and lawn bowls.

Bogan Shire Seniors Living. In 2020 Council completed and opened the Bogan Shire Seniors Living Project. This project used NSW Government grant funding to build four accessible units on the corner of Dandaloo and Cobar streets, formerly the site of the Nyngan Preschool and Bogan Bush Mobile. There are three two bedroom units and one single bedroom unit. Community members eligible to receive the Australian Age Pension, and who had resided in the Bogan Shire for 10 years or more were eligible to apply for residency. The units are currently full.



Bogan Shire Seniors Living units are managed by Bogan Shire Council

In 2019 following the demolition of the Palais Theatre, Council resolved to make available that site to an organisation for the purpose of building more seniors accommodation.

1.4 EDUCATION

Outcome: Access to opportunities for education at all levels.

Council has continued to support all schools in our Shire through various initiatives, awards and scholarships. Council representatives attend all end-of-year presentation days. Significant initiatives continued to develop the relationship between the Nyngan High School and Tongling Middle School in China. The COVID-19 Pandemic prevented exchanges in 2020 and 2021.

Nyngan Show Day: Council has lobbied on behalf of local schools for students to be allowed a half day public holiday.

Traineeships: Council continued to support young people through offering apprenticeships in trades including Metal Fabrication, Automotive Engineering, Carpentry, Water Treatment Operations and Horticulture as well as traineeships in Early Education and Care, Building Surveying, Business Administration and Information Technology. These are advertised within the local community and marketed towards those about to finish secondary school or to young people wanting to gain a trade certification or commence a career path into these fields.

In addition, Council has also employed people in Graduate roles in Human Resources and Health and Building Surveying.

School Careers Day: Bogan Shire Council attends the annual Nyngan High School Careers Day to promote career opportunities and traineeships available through Council

1.5 Public Health

Outcome: Our community has access to the medical services, facilities and programs to enhance and protect our health.

Bogan Shire Medical Centre. In 2017 the Bogan Shire Medical Centre (BSMC) was constructed and opened. The BSMC was partially funded by a Federal Government grant, and includes four consult rooms, a procedure room, reception, waiting room and amenities.

Council resolved to operate the BSMC as a bulk billing facility.

The Practice currently includes two GPs and nursing staff as well as a number of visiting allied and specialist health care providers.

A pathology service operates from the centre five mornings a week.



The fully-fitted Treatment Room at the Bogan Shire Medical Centre

In 2020, an ultrasound machine was purchased using grant funding and is operated by a local sonographer.

In 2020 further grant funding was awarded to Council to extend the BSMC building to include additional consult rooms and a dedicated pathology space.

Council collaborated with the Western NSW Primary Health Network and Rural Doctor's Network to address the health needs of our community.

In 2021 during the COVID-19 pandemic, the BSMC vaccinated more than 1,000 Bogan Shire residents. This service was delivered in addition to the regular medical services provided by the centre.

Doctor housing and surgeries. Council continues to provide accommodation to general practitioners in Nyngan. In 2020 Council received NSW Government funding to build more housing which can be used for clinical staff.

Dental Service: Council has continued to support the Nyngan Dental service with the provision of a premises.

1.6 Emergency Services

Outcome: Our fire, police and ambulance services provide effective, efficient services to the community to protect property and the safety of our community

Fire services: Council's strategy is to ensure people within Nyngan and the surrounding villages are protected from fire-related incidents. In Nyngan this included the donation of council land to Fire and Rescue NSW to build a new fire station at the John Hoare OAM Industrial Park. In rural areas, the Mayor and council staff liaise with the RFS through participation in the local service level agreement meetings to ensure local input into the RFS's decision making.

Ambulance Service: Council continues to advocate for provision of a 24 hour Ambulance Service for the Shire.



The new Fire and Rescue NSW building in Nyngan

SES: Council donated land and constructed a new shed in the John Hoare OAM Industrial Park.

Hazard reduction program: Council has continued with its hazard reduction program. This includes removing fire risk around areas such as the Nyngan Waste and Recycling Facility and maintaining the flood levee bank.

Community Safety: Council has continued to lobby the NSW Government for police numbers to be maintained in the Bogan Local Government Area. It has also continued its commitment with NSW Police to contribute to the provision of housing (where possible) for police officers. Council works closely with Nyngan police to ensure our community remains safe.



Nyngan members of the NSW Police with Her Excellency the Honourable Margaret Beazley AC QC, Governor of New South Wales, on the occasion of her visit to Nyngan

Infrastructure



Cooneybar Road Re-Sheeting

Goal - construct and manage reliable and efficient community assets that provide access to quality services.

2.1 Transport networks

Outcome: our well constructed and maintained transport network enables safe and efficient movement of people and freight through the Shire.

Road networks. Maintaining and improving the road network throughout the Bogan Shire is an ongoing commitment which accounts for approximately 35 per cent of Council's budget. Council is responsible for the maintenance of 1245km of local roads (174km sealed and 1071km unsealed); 238km of regional roads (138 km sealed and 100 km unsealed) and 261km of State highway (all sealed).



Merryanbone Road

Council employs 23 staff for roadworks, including four grader teams for construction and maintenance and highway work undertaken on behalf of the NSW Government. In 2021 Council employed an additional three grader teams under contract to carry out works funded by the NSW Government's Flood and Storm Damage Restoration Program.

Over the past five years Council has constructed 14km of new road and resheeted 120km of gravel road.

Key achievements have included the continuation of the

bitumen seal on the seal on Cockies road, Pangee Road, and Colane Road.



Mitchell Highway construction on behalf of the RMS

There have been extensive repairs to the unsealed road network following four years of drought, followed by extensive flood damage. In 2020 and 2021 Council focussed on preparing harvest routes after a wet winter.

Contract works on the state highways included continued rehabilitation work on sections of the Mitchell Highway East and West of Nyngan.



The runway and apron at the Nyngan Airport was resealed

Streetscape: In Nyngan there has been a focus on extending and improving pedestrian access with the construction of shared pathways. A pathway now links the Nyngan CBD to the river and Rotary Park, along Nymagee street. The network was extended in 2021 with a pathway around the lower weir, and access steps over the levee bank.

Electric vehicle charging station. Council has made land available for an electric vehicle charging station to be installed by NRMA.

2.2 Rail Services

Outcome: Our Rail Connection remains a cost effective and reliable alternative for freight transport.

Freight rail. Council has continued to lobby State Government and John Holland Rail to maintain and improve reliable freight transport network. In 2021 the rail maintenance contract was awarded to UGL, which announced it would close its Nyngan base. Council has been lobbying to keep the Nyngan base, which employs seven people, to ensure the continued safety and upkeep of the local railway infrastructure.

Rail Crossing and rail safety: Council lobbied for safety improvements to be made at the Moonagee and Hoskins Street Rail crossings. The Moonagee street crossing has been upgraded to include a boom gate and lights. Council has also campaigned extensively to the NSW Government reduce train speeds through the Nyngan township.

Railway Infrastructure: Council has successfully lobbied the NSW Government and John Holland Rail for improvements to be made to the overhead pedestrian bridge in Nyngan. These safety improvements were carried out in 2020. John Holland Rail also upgraded the fencing along the rail corridor in the town precinct to restrict unauthorised access onto the track.

2.3 Water

Outcome: we have access to a secure water supply that is well managed to provide us with a reliable, safe and cost effective service as well as a raw water supply to villages.

Council ensures it remains compliant with strategic business plans for water through a program of continual capital improvements. It has continued to provide a financially viable, efficient, permanent potable water supply that meets the requirements of the community. Council reports quarterly to the NSW Department of Health and also submits an annual report on the Drinking Water Management Plan.

The Water Asset Management Plan is used to develop the annual water budget and make improvements to water supplies.

This term of Council coincided with a record breaking three-year drought which resulted in the drying up of Burrendong Dam, and level 5 water restrictions placed on all town residents. The village water storages were also empty for most of 2019. Council worked with the State Government to undertake significant upgrades to local water infrastructure. These included:

- The construction of a 650 ML off river storage dam
- Investigations into the location of an emergency water supply bore
- The sinking of an emergency water supply bore on the Old Warren Road
- Preparations to build a second 650 ML off-river storage.

Council facilitated discussions between Aeris Resources and the NSW Government to build a pipeline to connect the mine site at Hermidale to the Nyngan-Cobar water line. Previously the mine has accessed its water allocation via the creek system but

in 2019 drought made this route unviable. This prevented the mine from having to close due to water shortage.



Nyngan's new emergency water storage

Council carted water to the villages throughout 2019 when their storages dried up. Drinking water was also made available to rural residents whose household supplies were dry.



A temporary weir being installed on the Bogan River during the drought

Our program to replace aging water mains in Nyngan has continued and the raw water supply has been extended to Larkin Oval, O'Reilly Park and the Nyngan Showground.

2.4 Sewerage

Outcome: We have a reliable, safe and cost-effective sewerage network.

In accordance with the Sewer Asset Management Plan, Council has undertaken ongoing replacement and improvements to the Nyngan sewerage system. There has been routine ongoing testing and reporting of this system to ensure compliance with the sewer Treatment Plant license conditions.

Over the past five years Council has de-sludged the settlement lagoons, upgraded fencing around the plant, installed the SCADA technology to plant and pump stations and made available re-use water. Throughout 2021 Council undertook extra sewage testing as part of COVID-19 surveillance.

2.5 Communications Networks

Outcome: The community has access to the latest communication infrastructure and technology to facilitate communications for learning, business and providing services to our community.

NBN: 2017 saw the introduction of the National Broadband Network (NBN) to Nyngan. Unfortunately, perhaps because of the use of outdated mapping, the NBN Co had not included several areas of Nyngan in the rollout including Council's Early Learning Centre, John Hoare OAM business park, some houses and businesses and the Nyngan Showground. Council made representation to the NBN Co as well as to the Minister for Communication and were able to get the majority of these sites included in the rollout.



Environmental

Bogan River Nature Trail constructed in 2021.

Goal - To support the current and long-term liveability of our Shire by enhancing and protecting our environment through sound urban planning, managing our waste stream and sewerage services, and providing potable water supplies that are economically sustainable, reliable and environmentally responsible.

3.1 Built Environment

Outcome: Our Shire is enhanced through respectful planning processes and facilitation of development in accordance with statutory requirements.

Long term sustainability: Council has conducted periodic reviews of its planning instruments to ensure land use planning supports the long term sustainability of the local community and economy.

Solar panels on Council buildings: Council resolved in 2017 to utilise the roof spaces of its civic buildings for solar panels. This was to reduce utility costs for Council and therefore ratepayers, and also to switch to a cleaner form of energy.



Solar panels on the Council Chambers roof.

Affordable range of housing: Council has undertaken consultation with significant employers including the local mining industry regarding the future demand for housing in the community.

In 2021 in response to a housing shortage in the community Council applied for grant funding to develop a housing subdivision along Oxley Street with around 30 house lots. Council has also explored and acted upon the need for affordable seniors living in the Shire, and

has built four units for this purpose. Council has also obtained grant funding to build accommodation for doctors or other hard to recruit professionals.

Compliance with Local Environmental Plan legislation. Council has developed a draft Local Environment Management Plan. Heritage controls have been incorporated into the LEMP and the DCP, and sustainability controls have been incorporated into the LEP

Safe, healthy and well maintained buildings. In accordance with relevant health and safety legislations, Council conducts regular inspections on the community's buildings to ensure they comply with the NSW Building Certification Scheme. Council investigated concerns and complaints in relation to overgrown allotments and buildings in a state of disrepair. In 2018 Council used grant funding to engage an engineer to inspect the awnings of buildings in the Nyngan CBD. A report was made available to the owners of these buildings.

Planning Portal: As of 1 July 2021 throughout NSW, Development Applications (DA's), Complying Development Certificates (CDC's) and Post Consent Certificates such as Construction Certificates along with Occupation Certificates are now required to be lodged electronically through the Online Service provided by the NSW Planning Portal.

Council has assisted community members with the new online portal by setting up a computer set up in the front foyer of Council's Development and Environmental Services office for the community to lodge the relevant applications via the online portal with staff available to assist where necessary.

Flood Management Plan: Council has developed and implemented flood management plans into the LEP and DCP for all urban flood areas. Council continues to



Nyngan Waste Management and Resource Recovery Facility has been progressively upgraded and brought to standard.

inspect and maintain its levee bank and also stormwater infrastructure.

3.2 Waste and Recycling

Outcome: Our waste stream is effectively managed, reducing waste to landfill and maximising resource recovery through recycling.

Council has continued with its kerbside household waste and recycling collection. The recyclables picked are taken each fortnight to Gilgandra for sorting and then sent for processing into recycled products.

Over the past five years Council has made significant upgrades to its waste and recycling services. These have included a number of upgrades at the Nyngan Waste and Resource Management Facility to meet the licence conditions of the Environment Protection Agency.

- The facility is now staffed, has CCTV cameras and designated opening hours.
- Purchased a new, bigger landfill compactor which enables better compaction of the landfill waste and will significantly extend the life of the Facility.

- Designated specific area for recyclable materials such as scrap metals, mattresses and tyres, and improved the greenwaste and concrete/masonry drop-off areas to better manage the stockpiles and improve resource recovery from these materials.
- Purchased a new garbage truck under the plant replacement schedule which has a greater capacity to allow more efficient use of the truck.
- Revised the Landfill Environment Management Plan to adopt better landfilling practices and better reflect future plans for the facility.



New landfill cells have been constructed at the Facility

In 2021 Council applied for grant funding to fund further works and improvements at the Nyngan Waste and Resource Management Facility including to:

- Excavate further landfill space
- Construct a shed/shop to be used for future repurposing of reusable/recoverable/recyclable materials rather than see them go to landfill.
- Plant a tree screen around the perimeter of the landfill, and
- Purchase litter fencing to help control the problem of windblown rubbish escaping the landfill tipping/filling areas.

The three village landfills in the LGA continue to operate as uncontrolled facilities during this term maintained by Council with areas also provided for the separation of scrap metals. All of these facilities are now reaching capacity.

Council continues to be an active member of NetWaste, the regional waste management group of 26 western councils, including supporting innovative recycling ventures such as the annual Waste to Art competition, as well as participating in regional contracts for the collection, processing and recycling or reuse of scrap metals, mattresses, tyres, greenwaste, concrete and masonry, drumMuster and the collection and safe disposal of hazardous household chemical



Bogan Shire Council carries out an annual native fish stocking program in the Bogan River

3.3 Natural Environment

Outcome: Our open space areas are protected and appropriately managed to preserve their valued use and biodiversity whilst minimising the impact of pollution and weeds on the environment.

Provision of safe, high-quality playgrounds and parks.



The Shire's natural environment is preserved and protected—Nyngan Upper Weir recreational area

Council departments carry out routine maintenance on local reserves and recreational areas to ensure they are well used by the community.

Over the past five years Council has embarked on an ambitious program to capitalise on the Bogan River by cleaning away weeds and vegetation around the upper and lower weir areas and developing recreational spaces for the community. The upper weir now has walking paths, a bird hide, a toilet block, fire pits, seating and a garbage bin. This area is a popular free camping site.

The lower weir, which includes an area to be named in honour of Olympic gold medallist, Jack Hargreaves, has walking paths, picnic shelters, steps to the river, solar lighting, landscaping, and a fountain. In 2020 Council received a \$25,000 NSW Premiers grant which it has used to build a 900 metre Nature Trail, connecting the lower weir to the Moonagee road.

Council has continued to maintain and improve its existing parks, with new playground equipment at Moonagee, Rotary, O'Reilly, Lions, Davidson, and Hermidale Parks. Shade sails have been added to

playgrounds at O'Reilly, Lions and Moonagee Parks. There are also new toilet blocks at Hermidale, Girilambone and Coolabah.

Litter Reduction: There are new garbage bins along the main street CBD area and along its new pathways and recreation areas to prevent littering.

Preservation of the natural environment: Council has continued to maintain and improve reserves in the Shire. Asbestos has been cleaned up from Council's old depot site and the former landfill area on the TSR has been filled in. Council has continued to implement a dedicated noxious weeds eradication program in accordance with the Biosecurity Act 2015. This includes participation on the Central West Regional Weeds Committee and on the Macquarie Valley Weeds Advisory Council. Council regularly inspects for listed noxious weeds on public and private property and undertakes action to eradicate them. An All Terrain Vehicle has been purchased to assist with this effort, and training provided.



In 2020 and 2021 Council made representation to the Transport for NSW to control Mexican Poppy along the rail corridor

3.4 Health, Safety and Regulation.

Outcome: Council meets its compliance and regulatory obligations concerning public health.

Local Liquor Accord: Council has continued to provide information regarding new liquor license applications, and make submissions to the State Government as required.

Safe Food Standards: Council undertakes annual inspections of food premises to ensure food handlers comply with standards.



Nyngan's animal pound.

NSW Companion Animals Act: Council has an ongoing management and control of companion animals as per the Companion Animals Act 1998. Council has improved public awareness of companion animal control including lifetime registration. Council rangers carry out enforcement activities relating to dog control measures.

Economic



Bogan Shire Council installed a new fuel tank at the Nyngan Airport to encourage more air traffic and provide a service to local aviators

Goal - A vibrant local economy with a diversity of successful businesses that provide local employment opportunities and contribute to a prosperous community.

4.1 Local Industries and Business.

Outcome: Local industries, including tourism, and the business that support them continue to grow and prosper.

Council has continued to work with local businesses to identify issues and develop initiatives to actively encourage the establishment of sustainable economic growth and local employment opportunities. Council has maintained a relationship with Regional Development Orana for this purpose, as well as attending and participating in the Local Economic Development Officer network.

Council has continued to make available land for industrial businesses, with almost all available lots in the John Hoare OAM Business Park now taken. New businesses have included a car wash and laundromat; bulk fuel supplier; agricultural retailer, and storage facility.



Council established the John Hoare OAM Business Estate

Council has continued to implement its streetscape masterplan. In 2018 Council used drought grant funding to rejuvenate the CBD and make it visually more appealing to visitors and residents. Council liaised with building owners and arranged for a colour consultant to provide

a colour scheme and a painter to repaint their facades. Council applied for grant funding to upgrade the paved footpaths in the CBD.

An architect devised a new plan for future investment and infrastructure which accounts for tourism, heritage and community assets. It will see upgrades to Davidson Park, the Railway precinct and Teamsters Rest.

Council also arranged for business owners to attend a free visual merchandising workshop and continues to encourage a vibrant CBD through initiatives such as the Christmas Lights competition, the decorating of the trees in the street, and Christmas flags on street poles.

Other initiatives have included a free social media workshop for business owners to better market themselves online, free business assessment funded by a grant, and A Night at the Museum, where the local business sector was invited to learn more about the value of tourism to the Bogan Shire.

Council has continued its policy of shopping locally where possible and in the best interests of council.



A pair of Bogan Shire's prize-winning rams.

Agricultural Businesses: Council has continued to maintain relationships with local agricultural businesses and lobby on behalf of issues.

Mining Businesses. Council has continued to maintain relationships with mining companies to explore opportunities for mutual benefit and lobby on behalf of local issues. In 2019 when water was scarce. Council constructed a pipeline to the Aeris Mine at Hermidale to connect it to the Nyngan-Cobar pipeline. Council is also working with the local mining industry to alleviate the current housing shortage which is viewed as a growth constraint.

4.2 Tourism

Outcome: Bogan Shire is regarded as a welcoming and attractive place for people to live and visit, producing services, cultural experiences and recreational opportunities.

Tourism strategy. Council has developed a business plan and tourism strategy for the Nyngan Visitor Information Centre and achieved accreditation through Destination NSW and the Tourism Group.

The VIC is open 7 days a week for a minimum of 38 hours a week, including 4 hours on each weekend day. Accreditation has enabled the VIC to utilise the yellow I signage. A flagpole was erected and a yellow flag raised. Council updates the Official Tourist Guide each year and distributes it to surrounding regions and to local businesses. Council promotes Nyngan and the Bogan Shire in print media, on appropriate websites and via social media platforms. In 2019 Nyngan was featured on ABC TV program Backroads, and has also had cameos on recent productions of Farmer Wants a Wife and Movin' to the Country.

Council lobbied AGL to build a viewing platform at its solar farm near Nyngan and also negotiated with local landholders to allow access to the site for visitors.



Nyngan Solar Farm viewing platform

Town Approaches. Council has continued to investigate options for beautification along the main roads into town. On advice from NSW Roads and Maritime Services Council removed unauthorised signage on the highway verges and built designated roadside information bays on the east and west approaches to Nyngan for local businesses to advertise. Smaller versions of the Big Bogan were also commissioned and installed here.



Information Bay at the approach to Nyngan

Council has also continued to plant trees at the approaches the town as well as mowing the grassed areas.

4.3 Public Transport and Air Services.

Outcome: we have reliable, cost-effective and regular public transport and air services linking the Shire to Dubbo and beyond.

Public Transport. Council has an ongoing relationship with Transport for NSW to provide an ongoing and relevant public transport service to Dubbo and beyond. Council has continued to maintain and upgrade local bus stops in Nyngan, Coolabah and Girilambone for the inter-town buses which pass through. Local service clubs continue to operate bus services for patrons as needed.

Nyngan Airport. Council has continued to upgrade airport facilities to meet the required standards. Council has resealed the main runway and apron, re-fenced the airport and in 2021 installed refuelling facilities.



Nyngan's airport building

Responsible Local Government



Bogan Shire Council Chambers

Goal - Strong, transparent and effective governance with an actively engaged community to ensure we remain Fit For The Future.

5.1. Leadership Advocacy and Governance.

Outcome: Open transparent and effective government.

Community Engagement: Council has continued to maintain a community consultation database and undertake community engagement regarding major Council plans and projects. Council has engaged with the community specifically on grant funded projects, for example the Bogan Shire Youth and Community Centre, the Nyngan War Memorial Swimming Pool, the Hermidale Park and the shared pathway. Council has also engaged with community to gauge opinion on matters including the changes to speed limits in town, train speeds, and the future of the Palais Theatre.

Council reporting. Council provides accountability to the community by regularly reporting on its activities through the publication of statutory reports, business papers, meeting minutes and general information. Council has ensured these reports are accurate and timely, and proactively released to the public via its website and in hard copy at the Nyngan Library. Council also completes an Annual Report, statutory financial accounts, quarterly reports, a delivery program, budget and operational plans.

Council meetings. Council has held regular Council meetings over the past five years. All Councillors have been encouraged to make reasonable efforts to acquire and maintain the skills necessary to perform the role of a councillor.

Partnerships through regional and industry bodies. Council has maintained effective partnerships through regional and industry bodies to collaborate on matters of mutual interest and lobby collectively on behalf of the community. Council participated in the new Orana Joint Organisation of Council until 2021 when a joint decision was taken by all member councils to resign from the organisation. Council has resolved to be a member of a

new voluntary regional organisation of councils.

Council has maintained a contracting alliance with RMS.

Council participated in the new Western Plains Regional economic Development Strategy (REDS) process.

Code of Conduct and Council's Values: Councillors are encouraged to take pride in our community and be inclusive, respectful, and work together to get things done and contribute positively to our culture. Councillors are provided with Code of Conduct training upon election, and made aware of Council's values.

5.2 Managing Our Business

Outcome: Effective and responsive management of Council's services and activities to deliver on our goals and strategies.

Financial planning: Council undertakes sound financial planning, management and reporting to fulfil its stewardship, responsibilities and ensure it remains financially viable. Council has continued to develop and implement a long term financial strategy. It has prepared and presented operation plans and budgets to council for approval within set timeframes. Quarterly budget reviews are prepared and presented to Council for approval.

All Council's financial transactions are recorded and periodic financial reports are presented to Council to assist with monitoring budget performance.

Council actively works to maximise recovery of revenue due to Council in accordance with policy.

Workforce: Council aims to manage its people effectively to ensure it meets its goals and can implement its mission and deliver its vision. Council has developed and implemented a Workforce Plan and a Workplace Health and Safety Improvement Plan during the past

term.

Council continues to manage its staff recruitment and induction processes as well as its organisational structure, salary system and related processes to ensure that we have the right people at the right time for the right task.

Through our Employee Development Planning process, inductions and discussions we also actively promote our values and Code of Conduct to ensure staff uphold and contribute to our social environment and culture.

During the 2020-21 COVID-19 Pandemic Council kept all services going and kept all staff employed.

Asset Management: Council is continuing to implement and improve asset management practices to ensure adequate provision is made for the maintenance and long term replacement of infrastructure to be able to help Council make informed budget decisions around Council's assets.

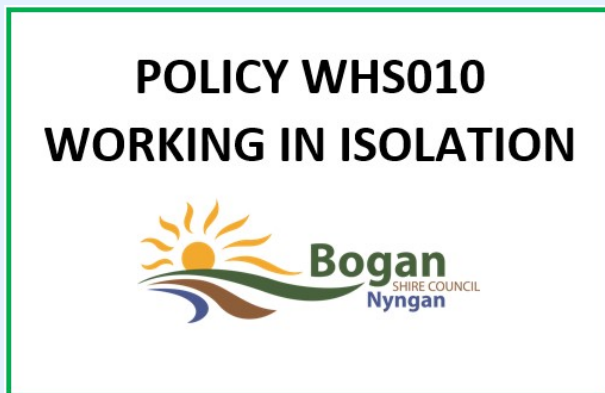
Council is the process of re-developing their Asset Management Strategy and Asset Management Policy for the next term of Council to ensure that they are current and accurately reflect Council assets. This will again include plans for the major categories of Council's assets: Transport and Stormwater, Water Supply and Sewerage; and Buildings and other structures.

Council has, over the past few years implemented an Asset Management System that will be the once source of truth for all of Councils assets. A grant was used to purchase asset management software shared across three Councils as a collaborative project, managed by Bogan Shire Council, which helped reduce costs. This system will not only help with Councils revaluations required by the Audit Office NSW but will facilitate reporting to Council to help them make informed decisions for future renewals and maintenance of all Councils assets.

Council Operations Management: Council aims to manage its operations effectively and on business-like principals to maximise service delivery for the community. This includes the development of a customer service charter to assist employees and customers know their responsibilities. Council uses a Customer Request Management system (CRM) internal program to monitor complaints to identify and rectify issues by delegating requests to the correct work areas.

Council works to actively identify its risks including adequate insurance cover. Policies have been developed and updated including the Community Event Policy that will assist both Council and Event Holders manage their risks when holding events on Council land.

Council has maintained a record management system.



Council's policies and procedures are reviewed and updated.

Council has managed its communication with the community through a variety of media.

Council's ICT resources have been managed including disaster recovery to support our business.

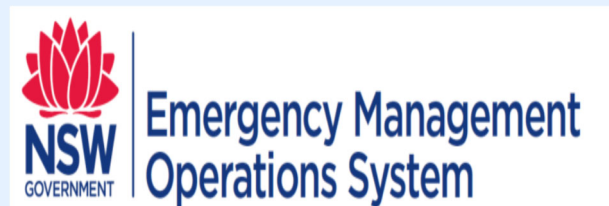
Council's procurement system has been designed to

ensure probity and best value for money.

Fit for the Future: Council conducts its business in such a way that it remains Fit for the Future to ensure it retains its autonomy as a financially viable independent Council.

5.4 Disaster Management.

Outcome: We have the capability to plan, arrange and implement measures for the prevention of, preparation for, response to and recovery from emergencies.



Local Emergency Management Committee. Council is a member of the Local Emergency Management Committee which has an Emergency Management Plan in place. The Local Emergency Management Committee meets quarterly to ensure it is equipped, prepared and trained for disasters and incidents. In 2020/21 the Local Emergency Management Committee met frequently to devise strategies to manage the COVID-19 Pandemic.

Levee: Council regularly maintains pumps and the levee bank surrounding Nyngan to ensure the township remains safe and secure during adverse weather conditions and the potential influx of floodwaters.



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