

# Bogan Shire Council



**ANNUAL REPORT**  
**for**  
**2009/2010**

*“Comfortable Country Living”*



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WELCOME TO  
NYNGAN







# ABOUT OUR 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 (according to the 2007 ABS figures for population growth). 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.

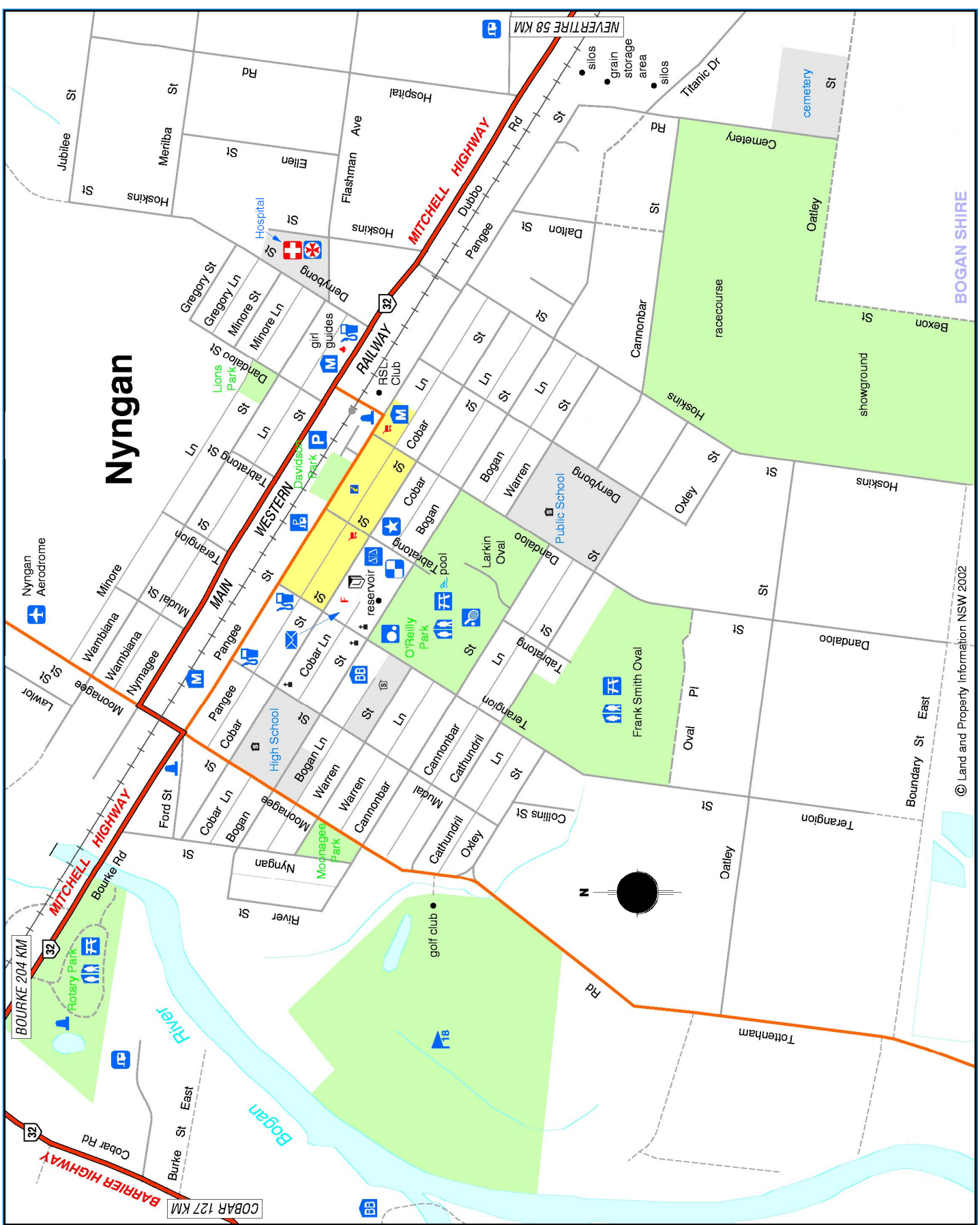
Nyngan offers warm hospitality and all the facilities of a modern rural township. Three Motels, two Caravan Parks and Hotels provide a choice of accommodation options. Three licensed Clubs cater for entertainment and relaxation. The town also boasts a selection of restaurants and take-away food outlets for dining. The Bogan Shire has a high school, four primary schools, a pre-school, a mobile pre-school, and a TAFE Campus. Nyngan's medical needs are catered for by the new Nyngan Health Service (Multi-purpose Health Centre which incorporates a nursing home complex) and a network of health professionals.

The recreational and sporting facilities in Nyngan are excellent and include facilities for bowls, golf, tennis, dancing, swimming, rugby union, rugby league, touch football, cricket, netball, fishing, boating, canoeing, water-skiing, soccer, little athletics and pony club. 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.





# Nyngan



BOGAN SHIRE

© Land and Property Information NSW 2002



# **FOREWORD**

## **BY MICHAEL BRADY,**

### **GENERAL MANAGER**

I am pleased to report on Bogan Shire's operational activities and achievements for the financial year ending 30<sup>th</sup> June 2010.

The focus of the Council has been on delivering the best possible services and programs across the shire in a period when the task of matching expectations and fiscal capability always present as a challenge.

Heavy rain in the December/January period, particularly in the southern parts of the shire, saw the affected areas declared a natural disaster area. Council was successful in securing grant funding to undertake repair work on the affected areas. Work continued on upgrading Rotary Park with more bollards being installed to compliment earlier works. Davidson Park underwent a makeover of sorts with the new garden beds and colourful plantings. Further improvements to both parks are planned. Congratulations to staff for the work undertaken in these areas.

It is pleasing to see that Council's community group sponsorship program continues to grow. Apart from the loan of equipment to groups, the facilities for events such as the Nyngan Show, Duck Races and Ag Expo were presented by staff in great order as evidenced by feedback from the community.

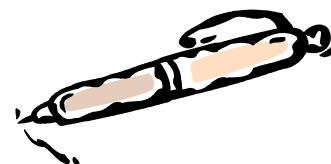
Importantly along with the other programs Council provides, the Bushmobile and Library Services also continue to take pride of place in our community. The dedication of the staff involved has ensured both programs continue to flourish and bring great enjoyment for all involved.

An important development during the year was the commissioning of two new advisory committees. The Friends of the Cemetery and Nyngan Garden Club are a source of inspiration for current and future town beautification projects. Their input is pivotal to our future.

Not to be outdone by all that is happening outside the office, administrative staff have worked very hard during the year on enhancements to existing data systems. Added to that, the very complex task of migrating to the new Civica integrated software package has proven to be an extremely challenging process but one that puts council in a very strong position for the future. The recent auditor's report on the 2009/2010 Financial Statements concluded that Council's financial position remains sound.

Finally thank you to all our staff on the day to day work they undertake and the cooperation they extend to one another to get the job done.

Michael Brady  
General Manager

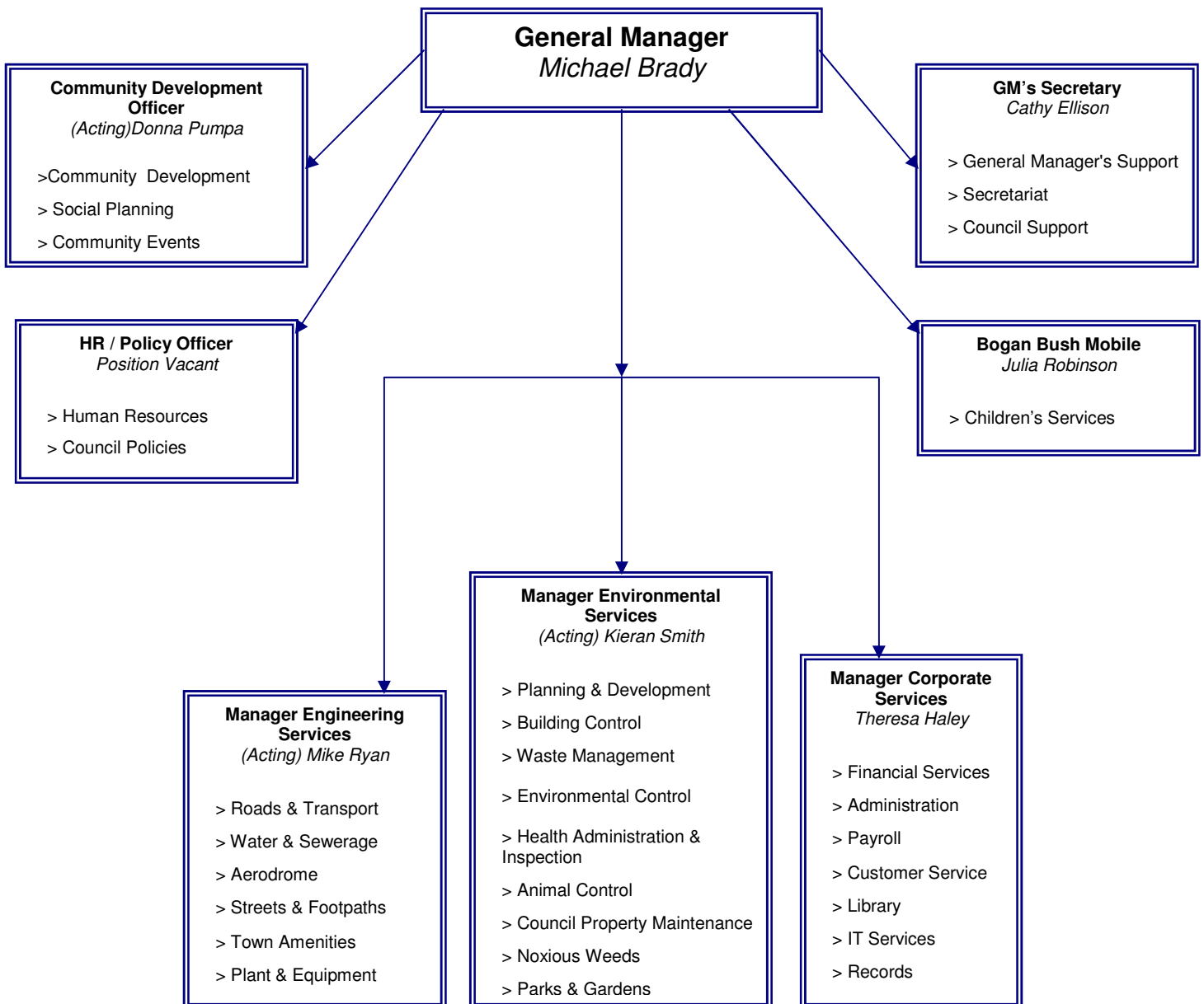




# ORGANISATIONAL STRUCTURE



## DEPARTMENTAL STRUCTURE



# MISSION STATEMENT



## OUR VISION

*Comfortable Country Living*

## OUR MISSION

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

### **Keyword Definition – Comfortable;**

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

## 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





# Country Living



# 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 Councillor's 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.

- Honesty and integrity
- Meeting community expectations
- Open transparent decision making
- Equity and fair dealings
- Mutual Respect
- Accountability for our actions

## 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.

- **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

- **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

# CONTACTS

## Visit us:

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

**Office Hours:** 8.00am – 4.30pm

## Contact us:

**Telephone:** (02) 6835 9000

**Fax:** (02) 6835 9011

**Email:** [admin@bogan.nsw.gov.au](mailto:admin@bogan.nsw.gov.au)

**Webpage:** [www.bogan.nsw.gov.au](http://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*



## 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 12 Ordinary Council meetings each year, one per month. 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. All meetings start at 9.30am. Meetings are held at the Council Chambers on Cobar Street, Nyngan. Council meetings are attended by all Councillors and Management Staff of the Council.

All meetings of Council are open for the public to attend, with the exception of closed meeting items. 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. The next election is scheduled for September 2012.

## After Hours Service / Other Council Contacts

Works Depot: 6835 9060  
Swimming Pool: 6835 9100  
Ranger: 0428 607 407  
Fire Control Officer 0419 692 909

Engineering Department: 6835 9027  
Bogan Bush Mobile: 6835 9090  
Museum: 6832 1052  
Public Library: 6835 9080





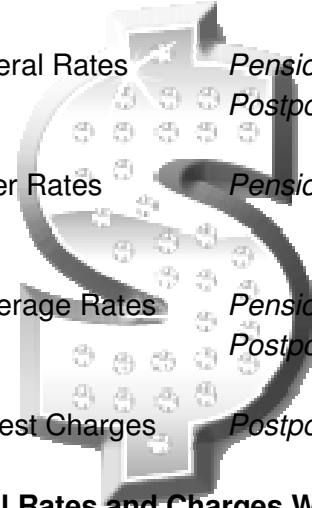
# STATUTORY INFORMATION

## S 428 (2) A FINANCIAL STATEMENTS

Refer to Annexure One (Financial Statements together with Special Schedule 7)

## S 428 (2) A c)132 AMOUNT OF RATES AND CHARGES WRITTEN OFF DURING THE YEAR

The following amounts of Rates and Charges were written off during the period 01.07.2009 to 30.06.2010: -



|  |                        | \$            |
|--|------------------------|---------------|
| General Rates                              | <i>Pensioners</i>      | 46,405        |
|  | <i>Postponed/Other</i> | 2,166         |
| Water Rates                                | <i>Pensioners</i>      | 16,455        |
| Sewerage Rates                             | <i>Pensioners</i>      | 14,268        |
|  | <i>Postponed/Other</i> | 4,995         |
| Interest Charges                           | <i>Postponed/Other</i> | 2,077         |
| <b>Total Rates and Charges Written Off</b> |                        | <b>86,368</b> |

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 2009/10 this subsidy amounted to \$42,420.

## S 428 (2) B OBJECTIVES AND PERFORMANCE

Refer to Annexure Two (Objectives and Performance)

## S 428 (2) C STATE OF ENVIRONMENT REPORT

Refer to Annexure Three (State of Environment Report)

## S 428 (2) D CONDITION OF PUBLIC WORKS

Refer to Annexure One (Special Schedule 7 of the Financial Reports)

## S 428 (2) E LEGAL PROCEEDINGS

Council had no reportable legal proceedings.

# STATUTORY INFORMATION

## S 428 (2) F ELECTED MEMBERS

### Elected Member Expenses

The Mayoral Allowance for the year was set by Council at \$11,960 with \$2,990 (25%) 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 \$7,250 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 (costs of \$2,463 are included under travelling expenses) and an office (costs are included under office costs). Lunch and morning tea is provided for Councillors on meeting days.

The following costs have been incurred by Council during the 2009/2010 financial year relating to the provision of councillor facilities and the payment of councillor expenses.

|  | \$            |
|--|---------------|
| Travelling Expenses                      | 8,924         |
| Sustenance & Other sundries provided     | 2,096         |
| Delegates Expenses                       | 3,751         |
| Insurance                                | 2,835         |
| Office Costs                             | 2,485         |
| Telephone Expenses                       | 1,251         |
| Courses, Seminars and conference         | 3,417         |
| <b>Total Sundry Elected Members Cost</b> | <b>24,759</b> |

### Details of overseas visits by councillors, council staff or other persons representing council

No overseas visits took place during the 2009/2010 financial year.

## S 428 (2) G SENIOR STAFF

### Employment of Senior Staff

During the year Council employed one senior staff member under contract, the General Manager. Total remuneration, including salaries, superannuation, motor vehicle and rental assistance was: -

#### **General Manager**

|   | \$             |
|---|----------------|
| Total Salary  | 90,529         |
| Total amount payable by Council (salary sacrifice & superannuation) | 34,212         |
| Total value non-cash benefits                                       | 12,505         |
| <b>Total</b>  | <b>137,246</b> |



# STATUTORY INFORMATION

## S 428 (2) H MAJOR CONTRACTS AWARDED

During the 2009/2010 financial year there were nil contracts awarded for amounts greater than \$150,000.

## S 428 (2)(i1) BUSH FIRE HAZARD REDUCTION PROGRAM

The Bogan Shire Bush Fire Services comprises 14 Rural Brigades, 3 Village Brigades and one Headquarters/Support Brigade.

Under Council's Bushfire Risk Management Plan, hazard reduction has been essentially applied through the implementation of fuel management zones around villages and the slashing of road verges throughout the rural road network.

The Babinda fire trail is maintained as required in preparation for fire seasons.

The Nyngan waste disposal depot has a fire break around its perimeter and the Headquarters brigade has undertaken hazard reduction around this area to reduce fuel.

The villages of Hermidale, Girilambone and Coolabah have fire breaks re-graded as part of an ongoing maintenance cycle conducted in the villages.

All land holders within Bogan Shire are encouraged to have a fire break around crops and assets.

## S 428 (2) J PROGRAMS FOR PEOPLE WITH DIVERSE CULTURAL & LINGUISTIC BACKGROUNDS

Bogan Shire does not have any significantly distinct ethnic groups within the community however the Shire Library does provide access to facilities for non-English speaking people.

## S 428 (2) R DETAILS OF ACTIVITIES TO DEVELOP AND PROMOTE SERVICES AND PROGRAMS THAT PROVIDE FOR THE NEEDS OF CHILDREN

Council continues its sponsorship as licensee of the Bogan Bush Mobile service which looks after children from 0 to school age in a caring environment. The service acts as a mobile preschool for rural and isolated children and their families. Sessions are held at the following venues: Nyngan, Tottenham, Duck Creek, Girilambone, Collie, Marthaguy, Hermidale, Trangie, Marra, Quambone and Warren.



# STATUTORY INFORMATION

Council has a policy of continuing to upgrade parks and playground equipment for the children and visitors to the shire and is progressively installing modern playground equipment in all its parks.

The Nyngan Library also caters for young children with a special children's section and programs.

Report on the Council's performance in relation to access and equity activities to meet residents' needs outlined in Council's management plan.

Bogan Shire Council is committed to developing at least one Social/Community Plan every five years to assist Council to identify community issues and work in collaboration with local services to provide or advocate for appropriate and accessible services and facilities which are of benefit to the whole community.

Council is currently in the process of redeveloping its existing Social/Community Plan which was adopted in 2005. A copy of this Plan can be obtained from the Council's main offices. The plan includes action plans for each of the 7 mandatory target groups of women, children/youth, older people, Aboriginal and Torres Strait Islander people, people with a disability and people from culturally and linguistically diverse backgrounds.

## **S 428 (2) R CL 217(1)(d)(i) ACCESS AND EQUITY ACTIVITIES**

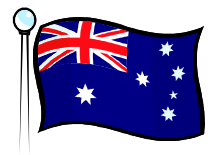
During the past year Council continued to work towards its vision of "Comfortable Country Living" and the access and equity goals within our Management Plan and Community Social Plan.

Council's performance in relation to access and equity activities to meet residents' needs have been reported in Annexure Two.

## **S 428 (2) K 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.

## **S 428 (2) L TOTAL CONTRIBUTED OR OTHERWISE GRANTED UNDER SECTION 356**



The total amount contributed or otherwise granted under Section 356 for the 2009/2010 financial year was \$23,490. The details of this amount are as follows:

|  | \$            |
|--|---------------|
| Donation of Funding / Services to Sporting & Non-Profit bodies | 10,273        |
| Donations to Non-Profit Organisations                          | 8,398         |
| Australia Day Celebrations                                     | 2,914         |
| Student Scholarships   | 350           |
| Donation of Rates for Non-Profit Organisations                 | 1,555         |
| <b>TOTAL</b>   | <b>23,490</b> |



# STATUTORY INFORMATION

## **S 428 (2) M HUMAN RESOURCES ACTIVITIES**

During the reporting period a review of Council's salary structure was considered and discussed by the Management Executive and the Staff Consultative Committee. The review will investigate ongoing compliance with the salary system rules and whether there is scope for improvement. Council will facilitate this process with the allocation of resources.

Various training activities were undertaken, focusing on the continued development of technical and professional expertise and skills, by promoting the participation of staff in training courses and conferences offered by the NSW Local Government Industry Training Committee, TAFE, professional associations and in-house training. Council's staff training expenditure for the year totalled \$113,777.

Council continues its commitment to staff development.

## **S 428 (2) N ACTIVITIES TO IMPLEMENT EEO MANAGEMENT PLAN**

The EEO Policy and Management Plan are due for review and update. The review has been further delayed with recent staff changes but is expected to be completed within the next financial year.

The EEO Policy and Management Plan are included in employee inductions.



# STATUTORY INFORMATION

## S 428 (2) O EXTERNAL BODIES EXERCISING COUNCIL FUNCTIONS

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

| <u>Committee</u>               | <u>Function</u>  |
|--------------------------------|--|
| Nyngan Museum Management       | Care and control of Museum                                       |
| Mid-State Shearing Shed Museum | Care and control of Museum                                       |
| Bogan Bush Mobile              | Provision of Mobile Pre-School services to out-lying rural areas |
| 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   |
| Nyngan Rugby Union Clubhouse   | Care and control of Clubhouse                                    |
| Coolabah School of Arts        | Care and control of grounds and the organisation of activities   |
| Bogan Shire Community Arts     | Organisation of community arts                                   |
| Nyngan Youth Council Community | Organisation of youth activities                                 |

*No external bodies exercised council functions during the 2009/2010 period.*



## S 428 (2) P CONTROLLING INTEREST IN COMPANIES

Council held no controlling interest in any company during the 2009/2010 period.

## S 428 (2) Q PARTNERSHIPS, COOPERATIVES AND JOINT VENTURES

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 19 to the General Purpose Financial Reports.

Council is also a member of the OROC group of councils fostering development, industry and tourism within the region.

# STATUTORY INFORMATION

## **S 428 (2) R CATEGORY 1 BUSINESS ACTIVITIES**

Council had no Category 1 business activities throughout the 2009/2010 financial year.

*Statement as to whether competitive neutrality pricing requirements have or have not been applied to each category 1 business activity*

Not applicable as there were no Category 1 business activities.

*Establishment of a complaints handling mechanism for Competitive neutrality complaints.*

Not applicable because there are no Category 1 business activities.

## **S 428 CL 217 (1) (d) (iii) LIST OF CATEGORY 2 BUSINESS ACTIVITIES**

Water supply and sewer activities are the only Category 2 businesses activities of the Bogan Shire Council.

*Summary of progress of Council in implementing principles of competitive neutrality*

Refer to Annexure One (Financial Statements) Special Purpose Financial Reports Note 1.

*Comparison of actual stormwater management services with projected stormwater management services as proposed in management plan.*

Council did not levy an annual charge for Stormwater Management Services during 2009/2010.

## **CL 217 (1) (F) ACTIVITIES RELATING TO ENFORCING AND ENSURING COMPLIANCE WITH THE COMPANION ANIMALS ACT AND REGULATION**

*Lodgement of Pound Data returns with the department.*

### **2009/2010 Seizure Activity.**

During the year Council seized 26 companion animals of which all were euthanized.

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





# STATUTORY INFORMATION

## Lodgement of Data relating to Dog attacks with the department

Council did not receive any reports of dog attacks during the reporting period.

## Amount of funding spent relating to Companion animal management and activities

Council expended a net \$70,973 on activities relating to the management and control of companion animals during the 2009/2010 financial year. A further detailed break up of the income and expenditure for the management and control of companion animals in the Bogan Shire is listed below;

|                     |              |
|---------------------|--------------|
| <b>Income</b>       | \$           |
| Registration Fees   | 4,442        |
| Other Fees          | 41           |
| <b>Total Income</b> | <b>4,852</b> |

|                                   |               |
|-----------------------------------|---------------|
| <b>Expenditure</b>                |               |
| Impounding & Controlling Expenses | 34,266        |
| Administration                    | 30,379        |
| Overheads                         | 9,000         |
| Training & other expenses         | 2,180         |
| <b>Total Expenses</b>             | <b>75,825</b> |

**TOTAL COST OF COMPANION ANIMAL OPERATIONS 70,973**

## 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 to distribute information to the general public; information was also made available at both Council offices and the Public Library.

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

Council has significantly reduced the cost of lifelong registration for both de-sexed dogs and cats, with the fee being equivalent to 23% of the normal registration fee to encourage residents to have their companion animals de-sexed.

This fee is reduced even further for pensioners in the Bogan Shire to help make the de-sexing of animals an affordable and attractive option for all sectors in the community.



# STATUTORY INFORMATION

## 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 practicable) to adopt any such alternative. Information regarding any impounded animal is available at the main offices of Council for members of the public to access when required.

## Off Leash areas provided in the council area

Council provides one 'Off Leash' area which is the area north of the Work's Depot between the levee bank and the Bogan River to the south eastern corner –

**Lot 3, DP 746465, (opposite the property "Yelete").**



## **S 68 INFORMATION INCLUDED ON FREEDOM OF INFORMATION ACTIVITY**

Council has received the following applications under the Freedom of Information Act 1989.

|                 | <b>2009/10</b> | <b>2008/09</b> | <b>2007/08</b> |
|-----------------|----------------|----------------|----------------|
| <b>Numbers:</b> | Nil            | Nil            | Nil            |

There has been no significant impact of the Freedom of Information requirements on Council's activities, policies or procedures.

## **S 33 COMPLYING WITH THE REQUIREMENTS OF THE PPIP ACT**

Council, at its meeting held on 22nd June 2000, resolved to adopt the model Privacy Management Plan as developed by the Department of Local Government. The privacy management plan was reviewed by Council in the 2005/06 financial year.

Existing Council staff at the time received training in the requirements of the PPIP Act. New council employees receive Privacy and Personal Information training as part of their induction process and information about their obligations and responsibilities in relation to the PPIP Act is included in their induction booklet.

## **S 93G COMPLIANCE WITH AND EFFECT OF PLANNING AGREEMENTS IN FORCE DURING THE YEAR**

Council has not entered into any planning agreements.



**Outback - Not out of Touch**





# Annexure One

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Financial Statements  
*“Comfortable Country Living”*



# Bogan Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2010

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Comfortable Country Living

## Bogan Shire Council

### General Purpose Financial Statements for the financial year ended 30 June 2010

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#### Overview

(i) These financial statements are General Purpose Financial Statements and cover the consolidated operations for Bogan Shire Council.

(ii) Bogan Shire Council is a body corporate of NSW, Australia - being constituted as a Local Government area by proclamation and is duly empowered by the Local Government Act (LGA) 1993 of NSW.

Council's Statutory Charter is specified in Section 8 of the LGA and includes;

- carrying out activities and providing goods, services & facilities appropriate to the current & future needs of the Local community and of the wider public
- responsibility for administering regulatory requirements under the LGA and other applicable legislation, &
- a role in the management, improvement and development of the resources of the local government area.

A description of the nature of Council's operations and its principal activities are provided in Note 2(b).

(iii) All figures presented in these financial statements are presented in Australian Currency.

(iv) These financial statements were authorised for issue by the Council on 08/12/10.  
Council has the power to amend and reissue the financial statements.

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# Bogan Shire Council

## General Purpose Financial Statements for the financial year ended 30 June 2010

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

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

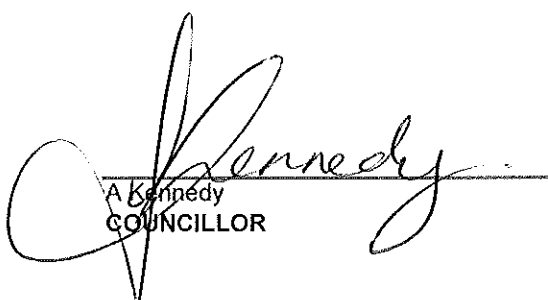


- The Local Government Act 1993 (as amended) and the Regulations made thereunder,
- The Australian Accounting Standards and professional pronouncements, and
- The Local Government Code of Accounting Practice and Financial Reporting.

To the best of our knowledge and belief, these Financial Statements:

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

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

Signed in accordance with a resolution of Council made on 23 September 2010.

  
\_\_\_\_\_  
R L Donald  
MAYOR  
\_\_\_\_\_  
A Kennedy  
COUNCILLOR  
\_\_\_\_\_  
M Brady  
GENERAL MANAGER  
\_\_\_\_\_  
M Brady  
RESPONSIBLE ACCOUNTING OFFICER

## Bogan Shire Council

## Income Statement

for the financial year ended 30 June 2010

| Budget <sup>(1)</sup>                      |  |       | Actual        | Actual        |
|--|--|-------|---------------|---------------|
| 2010                                       | \$ '000  | Notes | 2010          | 2009          |
| <b>Income from Continuing Operations</b>   |  |       |               |               |
| <b>Revenue:</b>                            |  |       |               |               |
| 3,115                                      | Rates & Annual Charges   | 3a    | 3,107         | 2,944         |
| 954  | User Charges & Fees  | 3b    | 1,012         | 1,011         |
| 184  | Interest & Investment Revenue  | 3c    | 329           | 362           |
| 146  | Other Revenues   | 3d    | 156           | 163           |
| 4,705                                      | Grants & Contributions provided for Operating Purposes   | 3e,f  | 5,187         | 5,218         |
| 295  | Grants & Contributions provided for Capital Purposes   | 3e,f  | 791           | 138           |
| <b>Other Income:</b>                       |  |       |               |               |
| -  | Net gains from the disposal of assets  | 5     | 50            | 81            |
| -  | Net Share of interests in Joint Ventures & Associated Entities using the equity method                 | 19    | 31            | -             |
| <b>9,399</b>                               | <b>Total Income from Continuing Operations</b>   |       | <b>10,663</b> | <b>9,917</b>  |
| <b>Expenses from Continuing Operations</b> |  |       |               |               |
| 4,292                                      | Employee Benefits & On-Costs   | 4a    | 3,806         | 3,905         |
| 87   | Borrowing Costs  | 4b    | 91            | 125           |
| 3,231                                      | Materials & Contracts  | 4c    | 3,168         | 3,391         |
| 1,930                                      | Depreciation & Amortisation  | 4d    | 1,922         | 1,875         |
|  | Impairment   | 4d    | -             | -             |
| 1,100                                      | Other Expenses   | 4e    | 1,108         | 923           |
| -  | Net Share of interests in Joint Ventures & Associated Entities using the equity method                 | 19    | -             | 5             |
| <b>10,640</b>                              | <b>Total Expenses from Continuing Operations</b>   |       | <b>10,095</b> | <b>10,224</b> |
| <b>(1,241)</b>                             | <b>Operating Result from Continuing Operations</b>   |       | <b>568</b>    | <b>(307)</b>  |
| <b>Discontinued Operations</b>             |  |       |               |               |
| -  | Net Profit/(Loss) from Discontinued Operations   | 24    | -             | -             |
| <b>(1,241)</b>                             | <b>Net Operating Result for the Year</b>   |       | <b>568</b>    | <b>(307)</b>  |
| (1,241)                                    | Net Operating Result attributable to Council   |       | 568           | (307)         |
| -  | Net Operating Result attributable to Minority Interests  |       | -             | -             |
| <b>(1,536)</b>                             | <b>Net Operating Result for the year before Grants and Contributions provided for Capital Purposes</b> |       | <b>(223)</b>  | <b>(445)</b>  |

(1) Original Budget as approved by Council - refer Note 16

## Bogan Shire Council

Statement of Comprehensive Income  
for the financial year ended 30 June 2010

| \$ '000  | Notes    | Actual<br>2010 | Actual<br>2009 |
|--|----------|----------------|----------------|
| Net Operating Result for the year (as per Income statement)              |          | <b>568</b>     | <b>(307)</b>   |
| <b>Other Comprehensive Income</b>  |          |                |                |
| Gain (loss) on revaluation & impairment of I,PP&E                        | 20b (ii) | 209,244        | 503            |
| Gain (loss) on revaluation of available-for-sale investments             | 20b (ii) | -              | -              |
| Gain (loss) on revaluation of other reserves                             | 20b (ii) | -              | -              |
| Realised (gain) loss on available-for-sale investments recognised in P&L | 20b (ii) | -              | -              |
| Realised (gain) loss from other reserves recognised in P&L               | 20b (ii) | -              | -              |
| Other Movements in Reserves  | 20b (ii) | -              | -              |
| <b>Total Other Comprehensive Income for the year</b>                     |          | <b>209,244</b> | <b>503</b>     |
| <b>Total Comprehensive Income for the Year</b>                           |          | <b>209,812</b> | <b>196</b>     |
| <b>Total Comprehensive Income attributable to Council</b>                |          | 209,812        | 196            |
| <b>Total Comprehensive Income attributable to Minority Interests</b>     |          | -              | -              |



## Bogan Shire Council

## Balance Sheet

as at 30 June 2010

| \$ '000   | Notes | Actual<br>2010 | Actual<br>2009 | Actual<br>2008 |
|---|-------|----------------|----------------|----------------|
| <b>ASSETS</b>                                     |       |                |                |                |
| <b>Current Assets</b>                             |       |                |                |                |
| Cash & Cash Equivalents                           | 6a    | 2,435          | 3,940          | 5,067          |
| Investments                                       | 6b    | 3,320          | 1,000          | -              |
| Receivables                                       | 7     | 1,359          | 1,446          | 1,599          |
| Inventories                                       | 8     | 286            | 287            | 297            |
| Other   | 8     | 203            | 4              | 23             |
| Non-current assets classified as 'held for sale'  | 22    | -              | -              | -              |
| <b>Total Current Assets</b>                       |       | <b>7,603</b>   | <b>6,677</b>   | <b>6,986</b>   |
| <b>Non-Current Assets</b>                         |       |                |                |                |
| Investments                                       | 6b    | -              | -              | -              |
| Receivables                                       | 7     | 500            | 766            | 802            |
| Inventories                                       | 8     | -              | -              | -              |
| Infrastructure, Property, Plant & Equipment       | 9     | 363,719        | 154,988        | 154,865        |
| Investments accounted for using the equity method | 19    | 73             | 42             | 47             |
| Investment Property                               | 14    | -              | -              | -              |
| Intangible Assets                                 | 25    | -              | -              | -              |
| Other   | 8     | -              | -              | -              |
| <b>Total Non-Current Assets</b>                   |       | <b>364,292</b> | <b>155,796</b> | <b>155,714</b> |
| <b>TOTAL ASSETS</b>                               |       | <b>371,895</b> | <b>162,473</b> | <b>162,700</b> |
| <b>LIABILITIES</b>                                |       |                |                |                |
| <b>Current Liabilities</b>                        |       |                |                |                |
| Payables  | 10    | 591            | 601            | 545            |
| Borrowings  | 10    | 430            | 454            | 435            |
| Provisions  | 10    | 868            | 810            | 818            |
| <b>Total Current Liabilities</b>                  |       | <b>1,889</b>   | <b>1,865</b>   | <b>1,798</b>   |
| <b>Non-Current Liabilities</b>                    |       |                |                |                |
| Payables  | 10    | -              | -              | -              |
| Borrowings  | 10    | 379            | 789            | 1,269          |
| Provisions  | 10    | 52             | 56             | 66             |
| <b>Total Non-Current Liabilities</b>              |       | <b>431</b>     | <b>845</b>     | <b>1,335</b>   |
| <b>TOTAL LIABILITIES</b>                          |       | <b>2,320</b>   | <b>2,710</b>   | <b>3,133</b>   |
| <b>Net Assets</b>                                 |       | <b>369,576</b> | <b>159,763</b> | <b>159,567</b> |
| <b>EQUITY</b>                                     |       |                |                |                |
| Retained Earnings                                 | 20    | 143,133        | 142,565        | 142,872        |
| Revaluation Reserves                              | 20    | 226,442        | 17,198         | 16,695         |
| <b>Council Equity Interest</b>                    |       | <b>369,575</b> | <b>159,763</b> | <b>159,567</b> |
| <b>Minority Equity Interest</b>                   |       | <b>-</b>       | <b>-</b>       | <b>-</b>       |
| <b>Total Equity</b>                               |       | <b>369,575</b> | <b>159,763</b> | <b>159,567</b> |

## Bogan Shire Council

Statement of Changes in Equity  
for the financial year ended 30 June 2010

| \$ '000  | Notes    | Retained<br>Earnings | Reserves<br>(Refer 20b) | Council<br>Equity<br>Interest | Minority<br>Interest | Total<br>Equity |
|--|----------|----------------------|-------------------------|-------------------------------|----------------------|-----------------|
| <b>2010</b>  |          |                      |                         |                               |                      |                 |
| <b>Opening Balance</b> (as per Last Year's Audited Accounts) |          | 101,204              | 17,198                  | <b>118,402</b>                | -                    | <b>118,402</b>  |
| a. Correction of Prior Period Errors                         | 20 (c)   | 41,361               | -                       | <b>41,361</b>                 | -                    | <b>41,361</b>   |
| b. Changes in Accounting Policies (prior year effects)       | 20 (d)   | -                    | -                       | -                             | -                    | -               |
| <b>Revised Opening Balance (as at 1/7/09)</b>                |          | <b>142,565</b>       | <b>17,198</b>           | <b>159,763</b>                | -                    | <b>159,763</b>  |
| <b>c. Net Operating Result for the Year</b>                  |          | <b>568</b>           | -                       | <b>568</b>                    | -                    | <b>568</b>      |
| d. Other Comprehensive Income                                |          |                      |                         |                               |                      |                 |
| - Revaluations : IPP&E Asset Revaluation Rsve                | 20b (ii) | -                    | 209,244                 | <b>209,244</b>                | -                    | <b>209,244</b>  |
| - Revaluations: Other Reserves                               | 20b (ii) | -                    | -                       | -                             | -                    | -               |
| - Transfers to Income Statement                              | 20b (ii) | -                    | -                       | -                             | -                    | -               |
| - Other Movements  | 20b (ii) | -                    | -                       | -                             | -                    | -               |
| <b>Other Comprehensive Income</b>                            |          | -                    | <b>209,244</b>          | <b>209,244</b>                | -                    | <b>209,244</b>  |
| <b>Total Comprehensive Income (c&amp;d)</b>                  |          | <b>568</b>           | <b>209,244</b>          | <b>209,812</b>                | -                    | <b>209,812</b>  |
| e. Distributions to/(Contributions from) Minority Interests  |          | -                    | -                       | -                             | -                    | -               |
| f. Transfers between Equity                                  |          | -                    | -                       | -                             | -                    | -               |
| <b>Equity - Balance at end of the reporting period</b>       |          | <b>143,133</b>       | <b>226,442</b>          | <b>369,575</b>                | -                    | <b>369,575</b>  |

| \$ '000  | Notes    | Retained<br>Earnings | Reserves<br>(Refer 20b) | Council<br>Equity<br>Interest | Minority<br>Interest | Total<br>Equity |
|--|----------|----------------------|-------------------------|-------------------------------|----------------------|-----------------|
| <b>2009</b>  |          |                      |                         |                               |                      |                 |
| <b>Opening Balance</b> (as per Last Year's Audited Accounts) |          | 101,427              | 16,695                  | <b>118,122</b>                | -                    | <b>118,122</b>  |
| a. Correction of Prior Period Errors                         | 20 (c)   | 41,445               | -                       | <b>41,445</b>                 | -                    | <b>41,445</b>   |
| b. Changes in Accounting Policies (prior year effects)       | 20 (d)   | -                    | -                       | -                             | -                    | -               |
| <b>Revised Opening Balance (as at 1/7/08)</b>                |          | <b>142,872</b>       | <b>16,695</b>           | <b>159,567</b>                | -                    | <b>159,567</b>  |
| <b>c. Net Operating Result for the Year</b>                  |          | <b>(307)</b>         | -                       | <b>(307)</b>                  | -                    | <b>(307)</b>    |
| d. Other Comprehensive Income                                |          |                      |                         |                               |                      |                 |
| - Revaluations : IPP&E Asset Revaluation Rsve                | 20b (ii) | -                    | 503                     | <b>503</b>                    | -                    | <b>503</b>      |
| - Revaluations: Other Reserves                               | 20b (ii) | -                    | -                       | -                             | -                    | -               |
| - Transfers to Income Statement                              | 20b (ii) | -                    | -                       | -                             | -                    | -               |
| - Other Movements  | 20b (ii) | -                    | -                       | -                             | -                    | -               |
| <b>Other Comprehensive Income</b>                            |          | -                    | <b>503</b>              | <b>503</b>                    | -                    | <b>503</b>      |
| <b>Total Comprehensive Income (c&amp;d)</b>                  |          | <b>(307)</b>         | <b>503</b>              | <b>196</b>                    | -                    | <b>196</b>      |
| e. Distributions to/(Contributions from) Minority Interests  |          | -                    | -                       | -                             | -                    | -               |
| f. Transfers between Equity                                  |          | -                    | -                       | -                             | -                    | -               |
| <b>Equity - Balance at end of the reporting period</b>       |          | <b>142,565</b>       | <b>17,198</b>           | <b>159,763</b>                | -                    | <b>159,763</b>  |

## Bogan Shire Council

## Statement of Cash Flows

for the financial year ended 30 June 2010

| Budget<br>2010  | \$ '000   | Notes | Actual<br>2010 | Actual<br>2009 |
|---|---|-------|----------------|----------------|
| <b>Cash Flows from Operating Activities</b>           |   |       |                |                |
| <b>Receipts:</b>                                      |   |       |                |                |
| 3,115   | Rates & Annual Charges  |       | 3,075          | 2,932          |
| 954   | User Charges & Fees   |       | 960            | 1,229          |
| 184   | Investment & Interest Revenue Received                        |       | 245            | 333            |
| 5,076   | Grants & Contributions  |       | 6,359          | 5,522          |
| 146   | Other   |       | 220            | (2)            |
| <b>Payments:</b>                                      |   |       |                |                |
| (4,292)   | Employee Benefits & On-Costs                                  |       | (3,794)        | (3,923)        |
| (3,231)   | Materials & Contracts   |       | (3,258)        | (3,469)        |
| (87)  | Borrowing Costs   |       | (93)           | (126)          |
| (1,100)   | Other   |       | (1,499)        | (817)          |
| <b>765</b>  | <b>Net Cash provided (or used in) Operating Activities</b>    | 11b   | <b>2,215</b>   | <b>1,679</b>   |
| <b>Cash Flows from Investing Activities</b>           |   |       |                |                |
| <b>Receipts:</b>                                      |   |       |                |                |
| -   | Sale of Infrastructure, Property, Plant & Equipment           |       | 386            | 190            |
| -   | Deferred Debtors Receipts                                     |       | 251            | 251            |
| <b>Payments:</b>                                      |   |       |                |                |
| -   | Purchase of Investment Securities                             |       | (2,320)        | (1,000)        |
| (1,610)   | Purchase of Infrastructure, Property, Plant & Equipment       |       | (1,601)        | (1,738)        |
| -   | Deferred Debtors & Advances Made                              |       | (2)            | (48)           |
| <b>(1,610)</b>  | <b>Net Cash provided (or used in) Investing Activities</b>    |       | <b>(3,286)</b> | <b>(2,345)</b> |
| <b>Cash Flows from Financing Activities</b>           |   |       |                |                |
| <b>Receipts:</b>                                      |   |       |                |                |
| 250   | Proceeds from Borrowings & Advances                           |       | -              | -              |
| <b>Payments:</b>                                      |   |       |                |                |
| (438)   | Repayment of Borrowings & Advances                            |       | (434)          | (461)          |
| <b>(188)</b>  | <b>Net Cash Flow provided (used in) Financing Activities</b>  |       | <b>(434)</b>   | <b>(461)</b>   |
| <b>(1,033)</b>  | <b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b> |       | <b>(1,505)</b> | <b>(1,127)</b> |
| 4,000   | plus: <b>Cash &amp; Cash Equivalents - beginning of year</b>  | 11a   | 3,940          | 5,067          |
| <b>2,967</b>  | <b>Cash &amp; Cash Equivalents - end of the year</b>          | 11a   | <b>2,435</b>   | <b>3,940</b>   |
| Additional Information:                               |   |       |                |                |
|   | plus: <b>Investments on hand - end of year</b>                | 6b    | 3,320          | 1,000          |
| <b>Total Cash, Cash Equivalents &amp; Investments</b> |   |       | <b>5,755</b>   | <b>4,940</b>   |

Please refer to Note 11 for additional cash flow information

## Bogan Shire Council

### Notes to the Financial Statements

for the financial year ended 30 June 2010

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n/a - not applicable



## Bogan Shire Council

### Notes to the Financial Statements

for the financial year ended 30 June 2010

#### Note 1. Summary of Significant Accounting Policies

The principal accounting policies adopted by Council in the preparation of these financial statements are set out below in order to assist in its general understanding.

Under Australian Accounting Standards, accounting policies are defined as those specific principles, bases, conventions, rules and practices applied by a reporting entity (in this case Council) in preparing and presenting its financial statements.

##### (a) Basis of preparation

###### (i) Background

These financial statements are general purpose financial statements which have been prepared in accordance with;

- Australian Accounting Standards,
- Urgent Issues Group Interpretations,
- the Local Government Act (1993) and Regulation, and
- the Local Government Code of Accounting Practice and Financial Reporting.

###### (ii) Compliance with International Financial Reporting Standards (IFRSs)

Because Australian Accounting Standards (AASB's) are sector neutral, some standards either:

- (a) have local Australian content and prescription that is specific to the Not-For-Profit sector (including Local Government) which are not in compliance with IFRS's, or
- (b) specifically exclude application by Not for Profit entities.

Examples include;

- excluding Local Government from applying AASB 120 (IAS 20) for Grant Accounting and AASB 118 (IAS 18) for Segment Reporting, &
- different requirements on (a) Impairment of Assets relating to Not-For-Profit AASB 136 (IAS 36) and (b) AASB 116 (IAS 16) regarding accounting for the Revaluation of Assets.

**Accordingly in preparing these financial statements and accompanying notes, Council has been unable to comply fully with International Accounting Standards, but it has complied fully with Australian Accounting Standards.**

Under the Local Government Act, Regulations and Local Government Code of Accounting Practice & Financial Reporting, it should be noted that Councils in NSW only have a requirement to comply with Australian Accounting Standards.

###### (iii) Basis of Accounting

These financial statements have been prepared under the **historical cost convention** except for (i) financial assets and liabilities at fair value through profit or loss, available-for-sale financial assets and investment properties which are all valued at fair value, (ii) the write down of any Asset on the basis of Impairment (if warranted) and (iii) certain classes of Infrastructure, property, plant & equipment that are accounted for at fair valuation.

The accrual basis of accounting has also been applied in their preparation.

###### (iv) Changes in Accounting Policies

Council's accounting policies have been consistently applied to all the years presented, unless otherwise stated.

Unless otherwise stated, there have also been no changes in accounting policies when compared with previous financial statements.

###### (v) Critical Accounting Estimates

The preparation of these financial statements requires the use of certain critical accounting estimates (in conformity with AASB's).

It also requires Council management to exercise their judgement in the process of applying Council's accounting policies.

###### (vi) Financial Statements Presentation

The Council has applied the revised **AASB 101, Presentation of Financial Statements** which became effective on 1 January 2009.

## Bogan Shire Council

### Notes to the Financial Statements

for the financial year ended 30 June 2010

#### Note 1. Summary of Significant Accounting Policies (continued)

The revised standard requires the separate presentation of a statement of comprehensive income and a statement of changes in equity.

All non-owner changes in equity must now be presented in the statement of comprehensive income.

As a consequence, the Council had to change the presentation of its financial statements.

Comparative information has been re-presented so that it is also in conformity with the revised standard.

#### (b) Revenue recognition

Council recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the entity and specific criteria have been met for each of the Council's activities as described below.

Council bases any estimates on historical results, taking into consideration the type of customer, the type of transaction and the specifics of each arrangement.

Revenue is measured at the fair value of the consideration received or receivable.

Revenue is measured on major income categories as follows:

#### **Rates, Annual Charges, Grants and Contributions**

Rates, annual charges, grants and contributions (including developer contributions) are recognised as revenues when the Council obtains control over the assets comprising these receipts.

Control over assets acquired from rates and annual charges is obtained at the commencement of the rating year as it is an enforceable debt linked to the rateable property or, where earlier, upon receipt of the rates.

A provision for the impairment on rates receivables has not been established as unpaid rates represent a charge against the rateable property that will be recovered when the property is next sold.

Control over granted assets is normally obtained upon their receipt (or acquittal) or upon earlier notification that a grant has been secured, and is valued at their fair value at the date of transfer.

Income from Contributions is recognised when the Council either obtains control of the contribution or the right to receive it, **(i)** it is probable that the economic benefits comprising the contribution will flow to the Council and **(ii)** the amount of the contribution can be measured reliably.

Where grants or contributions recognised as revenues during the financial year were obtained on condition that they be expended in a particular manner or used over a particular period and those conditions were undischarged at balance date, the unused grant or contribution is disclosed in Note 3(g).

Note 3(g) also discloses the amount of unused grant or contribution from prior years that was expended on Council's operations during the current year.

The Council has obligations to provide facilities from contribution revenues levied on developers under the provisions of S94 of the EPA Act 1979.

Whilst Council generally incorporates these amounts as part of a Development Consents Order, such developer contributions are only recognised as income upon their physical 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 the Council may apply contributions according to the priorities established in work schedules.

A detailed Note relating to developer contributions can be found at Note 17.

#### **User Charges, Fees and Other Income**

User charges, fees and other income (including parking 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 first occurs.

A provision for the impairment of these receivables is recognised when collection in full is no longer probable.

## Bogan Shire Council

### Notes to the Financial Statements

for the financial year ended 30 June 2010

#### Note 1. Summary of Significant Accounting Policies (continued)

A liability is recognised in respect of revenue that is reciprocal in nature to the extent that the requisite service has not been provided as at balance date.

#### Sale of Infrastructure, Property, Plant and Equipment

The profit or loss on sale of an asset is determined when control of the asset has irrevocably passed to the buyer.

#### Interest and Rents

Rents are recognised as revenue on a proportional basis when the payment is due, the value of the payment is notified, or the payment is received, whichever first occurs.

Interest Income from Cash & Investments is accounted for using the Effective Interest method in accordance with AASB 139.

#### (c) Principles of Consolidation

These financial statements incorporate **(i)** the assets and liabilities of Council and any entities (or operations) that it **controls** (as at 30/6/10) and **(ii)** all the related operating results (for the financial year ended the 30th June 2010).

The financial statements also include Council's share of the assets, liabilities, income and expenses of any **Jointly Controlled Operations** under the appropriate headings.

In the process of reporting on Council's activities as a single unit, all inter-entity year end balances and reporting period transactions have been eliminated in full between Council and its controlled entities.

#### (i) The Consolidated Fund

In accordance with the provisions of Section 409(1) of the LGA 1993, 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.

The Consolidated Fund and other entities through which the Council controls resources to carry on its functions have been included in the financial statements forming part of this report.

The following entities have been included as part of the Consolidated Fund:

- Bogan Shire Council General Purpose Operations
- Bogan Shire Council Water Supply Fund
- Bogan Shire Council Sewerage Fund

Due to their immaterial value and nature, the following Committees, Entities & Operations have been excluded from Consolidation:

- Nyngan Museum Management Committee
- Bogan Bush Mobile Management Committee
- Mid State Shearing Shed Management Committee
- Hermidale Sports Ground Management Committee
- Collierreina Hall Management Committee
- Coolabah Hall Management Committee
- Nyngan Rugby Union Clubhouse Management Committee

#### (ii) The Trust Fund

In accordance with the provisions of Section 411 of the Local Government Act 1993 (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 statements.

Trust monies and property held by Council but not subject to the control of Council, have been excluded from these statements.

A separate statement of monies held in the Trust Fund is available for inspection at the Council office by any person free of charge.

#### (iii) Joint Venture Entities

##### Jointly Controlled Assets & Operations

The proportionate interests in the assets, liabilities and expenses of a Joint Venture Activity have been incorporated throughout the financial statements under the appropriate headings.

## Bogan Shire Council

### Notes to the Financial Statements

for the financial year ended 30 June 2010

#### Note 1. Summary of Significant Accounting Policies (continued)

##### Jointly Controlled Entities

Any interests in Joint Venture Entities & Partnerships are accounted for using the equity method and is carried at cost.

Under the equity method, the share of the profits or losses of the partnership is recognised in the income statement, and the share of movements in retained earnings & reserves is recognised in the balance sheet.

##### (iv) Associated Entities

Where Council has the power to participate in the financial and operating decisions (of another entity), ie. where Council is deemed to have "significant influence" over the other entities operations but neither controls nor jointly controls the entity, then Council accounts for such interests using the Equity Method of Accounting – in a similar fashion to Joint Venture Entities & Partnerships.

Such entities are usually termed Associates.

##### (v) County Councils

Council is not a member of any County Councils.

##### (vi) Additional Information

Note 19 provides more information in relation to Joint Venture Entities, Associated Entities and Joint Venture Operations where applicable.

##### (d) Leases

All Leases entered into by Council are reviewed and classified on inception date as either a Finance Lease or an Operating Lease.

##### Finance Leases

Leases of property, plant and equipment where the Council has substantially all the risks and rewards of ownership are classified as finance leases.

Finance leases are capitalised at the lease's inception at the lower of the fair value of the leased property and the present value of the minimum lease payments.

The corresponding rental obligations, net of finance charges, are included in borrowings.

Each lease payment is allocated between the liability outstanding and the recognition of a finance charge.

The interest element of the finance charge is costed to the income statement over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period.

Property, plant and equipment acquired under finance leases is depreciated over the shorter of each leased asset's useful life and the lease term.

##### Operating Leases

Leases in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases.

Payments made under operating leases (net of any incentives received from the lessor) are charged to the income statement on a straight-line basis over the period of the lease.

Lease income from operating leases is recognised in income on a straight-line basis over the lease term.

##### (e) Cash and Cash Equivalents

Cash and cash equivalents includes;

- 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 balance sheet but are incorporated into Cash & Cash Equivalents for presentation of the Cash Flow Statement.



## Bogan Shire Council

### Notes to the Financial Statements

for the financial year ended 30 June 2010

#### Note 1. Summary of Significant Accounting Policies (continued)

##### (f) Investments and Other Financial Assets

Council (in accordance with AASB 139) classifies each of its investments into one of the following categories for measurement purposes:

- **financial assets at fair value through profit or loss,**
- **loans and receivables,**
- **held-to-maturity investments,** and
- **available-for-sale financial assets.**

Each classification depends on the purpose/intention for which the investment was acquired & at the time it was acquired.

Management determines each Investment classification at the time of initial recognition and re-evaluates this designation at each reporting date.

##### (i) Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss include financial assets that are "held for trading".

A financial asset is classified in the "held for trading" category if it is acquired principally for the purpose of selling in the short term.

Assets in this category are primarily classified as current assets as they are primarily held for trading &/or are expected to be realised within 12 months of the balance sheet date.

##### (ii) Loans and receivables

Loans and receivables are non derivative financial assets with fixed or determinable payments that are not quoted in an active market.

They arise when the Council provides money, goods or services directly to a debtor with no intention (or in some cases ability) of selling the resulting receivable.

They are included in current assets, except for those with maturities greater than 12 months after the balance sheet date which are classified as non-current assets.

##### (iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that the Council's management has the positive intention and ability to hold to maturity.

In contrast to the "Loans & Receivables" classification, these investments are generally quoted in an active market.

Held-to-maturity financial assets are included in non-current assets, except for those with maturities less than 12 months from the reporting date, which are classified as current assets.

##### (iv) Available-for-sale financial assets

Available-for-sale financial assets are non-derivatives that are either designated in this category or not classified in any of the other categories.

Investments must be designated as available-for-sale if they do not have fixed maturities and fixed or determinable payments and management intends to hold them for the medium to long term.

Accordingly, this classification principally comprises marketable equity securities, but can include all types of financial assets that could otherwise be classified in one of the other investment categories.

They are generally included in non-current assets unless management intends to dispose of the investment within 12 months of the balance sheet date or the term to maturity from the reporting date is less than 12 months.

##### Financial Assets – Reclassification

Council may choose to reclassify a non-derivative trading financial asset out of the held-for-trading category if the financial asset is no longer held for the purpose of selling it in the near term.

Financial assets other than loans and receivables are permitted to be reclassified out of the held-for-trading category only in rare circumstances arising from a single event that is unusual and highly unlikely to recur in the near term.

Council may also choose to reclassify financial assets that would meet the definition of loans and

## Bogan Shire Council

### Notes to the Financial Statements

for the financial year ended 30 June 2010

#### Note 1. Summary of Significant Accounting Policies (continued)

receivables out of the held-for-trading or available-for-sale categories if it has the intention and ability to hold these financial assets for the foreseeable future or until maturity at the date of reclassification.

Reclassifications are made at fair value as of the reclassification date. Fair value becomes the new cost or amortised cost as applicable, and no reversals of fair value gains or losses recorded before reclassification date are subsequently made.

Effective interest rates for financial assets reclassified to loans and receivables and held-to-maturity categories are determined at the reclassification date. Further increases in estimates of cash flows adjust effective interest rates prospectively.

#### General Accounting & Measurement of Financial Instruments:

##### (i) Initial Recognition

Investments are initially recognised (and measured) at fair value, plus in the case of investments not at "fair value through profit or loss", directly attributable transactions costs

Purchases and sales of investments are recognised on trade-date - the date on which the Council commits to purchase or sell the asset.

Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Council has transferred substantially all the risks and rewards of ownership.

##### (ii) Subsequent Measurement

**Available-for-sale financial assets** and **financial assets at fair value through profit and loss** are subsequently carried at fair value.

**Loans and receivables** and **held-to-maturity** investments are carried at amortised cost using the effective interest method.

Realised and unrealised gains and losses arising from changes in the fair value of the financial assets classified as "**fair value through profit or loss**" category are included in the income statement in the period in which they arise.

Unrealised gains and losses arising from changes in the fair value of non monetary securities classified as "**available-for-sale**" are recognised in equity in the available-for-sale investments revaluation reserve.

When securities classified as "**available-for-sale**" are sold or impaired, the accumulated fair value adjustments are included in the income statement as gains and losses from investment securities.

#### Impairment

Council assesses at each balance date whether there is objective evidence that a financial asset or group of financial assets is impaired.

If there is evidence of impairment for any of Council's financial assets carried at amortised cost, the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows, excluding future credit losses that have not been incurred. The cash flows are discounted at the financial asset's original effective interest rate. The loss is recognised in the income statement.

##### (iii) Types of Investments

Council has an approved Investment Policy in order to undertake its investment of money in accordance with (and to comply with) Section 625 of the Local Government Act and S212 of the LG (General) Regulation 2005.

Investments are placed and managed in accordance with the Policy and having particular regard to authorised investments prescribed under the Local Government Investment Order.

Council maintains its investment Policy in compliance with the Act and ensures that it or its representatives exercise care, diligence and skill that a prudent person would exercise in investing Council funds.

Council amended its policy following revisions to the Investment Order arising from the Cole Inquiry recommendations. Certain investments the Council holds are no longer prescribed (eg. managed funds, CDOs, and equity linked notes), however they have been retained under grandfathering provisions of the Order.

These will be disposed of when most financially advantageous to Council.

## Bogan Shire Council

### Notes to the Financial Statements

for the financial year ended 30 June 2010

#### Note 1. Summary of Significant Accounting Policies (continued)

##### (g) Fair value estimation

The fair value of financial assets and financial liabilities must be estimated for recognition and measurement or for disclosure purposes.

The fair value of financial instruments traded in active markets is based on quoted market prices at the balance sheet date.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques.

Council uses a variety of methods and makes assumptions that are based on market conditions existing at each balance date.

Quoted market prices or dealer quotes for similar instruments are used for long-term debt instruments held.

If the market for a financial asset is not active (and for unlisted securities), the Council establishes fair value by using valuation techniques.

These include reference to the fair values of recent arm's length transactions, involving the same instruments or other instruments that are substantially the same, discounted cash flow analysis, and option pricing models refined to reflect the issuer's specific circumstances.

The nominal value less estimated credit adjustments of trade receivables and payables are assumed to approximate their fair values.

The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the Council for similar financial instruments.

##### (h) Receivables

Receivables are initially recognised at fair value and subsequently measured at amortised cost, less any provision for impairment.

Receivables (excluding Rates & Annual Charges) are generally due for settlement no more than 30 days from the date of recognition.

The collectibility of receivables is reviewed on an ongoing basis. Debts which are known to be uncollectible are written off in accordance with Council's policy.

A provision for impairment (ie. an allowance account) relating to receivables is established when there is objective evidence that the Council will not be able to collect all amounts due according to the original terms of each receivable.

The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate.

Impairment losses are recognised in the Income Statement within other expenses.

When a receivable for which an impairment allowance had been recognised becomes uncollectible in a subsequent period, it is written off against the allowance account.

Subsequent recoveries of amounts previously written off are credited against other expenses in the income statement.

##### (i) Inventories

###### Raw Materials and Stores, Work in Progress and Finished Goods

Raw materials and stores, work in progress and finished goods in respect of business undertakings are all stated at the lower of cost and net realisable value.

Cost comprises direct materials, direct labour and an appropriate proportion of variable and fixed overhead expenditure, the latter being allocated on the basis of normal operating capacity.

Costs are assigned to individual items of inventory on the basis of weighted average costs.

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.

## Bogan Shire Council

### Notes to the Financial Statements

for the financial year ended 30 June 2010

#### Note 1. Summary of Significant Accounting Policies (continued)

Inventories held in respect of non-business undertakings have been valued at cost subject to adjustment for loss of service potential.

#### Land Held for Resale/Capitalisation of Borrowing Costs

Land held for resale is stated at the lower of cost and net realisable value.

Cost is assigned by specific identification and includes the cost of acquisition, and development and borrowing costs during development.

When development is completed borrowing costs and other holding charges are expensed as incurred.

Borrowing costs included in the cost of land held for resale are those costs that would have been avoided if the expenditure on the acquisition and development of the land had not been made.

Borrowing costs incurred while active development is interrupted for extended periods are recognised as expenses.

#### (j) Infrastructure, Property, Plant and Equipment (I,PP&E)

##### Acquisition of assets

Council's non current assets are being progressively revalued to fair value in accordance with a staged implementation as advised by the Division of Local Government.

At balance date, the following classes of I,PP&E were stated at their Fair Value;

- **Investment Properties** – refer Note 1(p),
- **Water and Sewerage Networks**  
(External Valuation)
- **Operational Land** (External Valuation)
- **Buildings – Specialised/Non Specialised**  
(External Valuation)
- **Plant and Equipment** (as approximated by depreciated historical cost)

- **Roads Assets incl. roads, bridges & footpaths**  
(External Valuation)

- **Drainage Assets** (External Valuation)

- **Bulk Earthworks** (External Valuation)

The only remaining asset class that is to be revalued in a future reporting period is;

- **2010/11: Community land, land improvements, other structures and other assets**

Until the designated future reporting periods, the above remaining asset class is stated at cost (or deemed cost) less accumulated depreciation and any accumulated impairment losses.

##### Initial Recognition

On initial recognition, an asset's cost is measured at its fair value, plus all expenditure that is directly attributable to the acquisition.

Where settlement of any part of an asset's cash consideration is deferred, the amounts payable in the future are discounted to their present value as at the date of recognition (ie. date of exchange) of the asset to arrive at fair value.

The discount rate used is the Council's incremental borrowing rate, being the rate at which a similar borrowing could be obtained from an independent financier under comparable terms and conditions.

Where infrastructure, property, plant and equipment assets are acquired for no cost or for an amount other than cost, the assets are recognised in the financial statements at their fair value at acquisition date - being the amount that the asset could have been exchanged between knowledgeable willing parties in an arm's length transaction.

##### Subsequent costs

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.



## Bogan Shire Council

### Notes to the Financial Statements

for the financial year ended 30 June 2010

#### Note 1. Summary of Significant Accounting Policies (continued)

All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

#### Asset Revaluations (including Indexation)

In accounting for Asset Revaluations relating to Infrastructure, Property, Plant & Equipment:

- Increases in the carrying amounts arising on revaluation are credited to the asset revaluation reserve.
- To the extent that the increase reverses a decrease previously recognised via the profit or loss, then increase is first recognised in profit or loss.
- Decreases that reverse previous increases of the same asset are first charged against revaluation reserves directly in equity to the extent of the remaining reserve attributable to the asset, with all other decreases charged to the Income statement.

Water and sewerage network assets are indexed annually between full revaluations in accordance with the latest indices provided in the NSW Office of Water Rates Reference Manual.

For all other assets, Council assesses at each reporting date whether there is any indication that a revalued asset's carrying amount may differ materially from that which would be determined if the asset were revalued at the reporting date.

If any such indication exists, Council determines the asset's fair value and revalues the asset to that amount.

Full revaluations are undertaken for all assets on a 5 year cycle.

#### Capitalisation Thresholds

Items of infrastructure, property, plant and equipment are not capitalised unless their cost of acquisition exceeds the following;

##### Land

|  |                  |
|--|------------------|
| - council land                               | 100% Capitalised |
| - open space                                 | 100% Capitalised |
| - land under roads (purchases after 30/6/08) | 100% Capitalised |

##### Plant & Equipment

|                         |           |
|-------------------------|-----------|
| Office Furniture        | > \$5,000 |
| Office Equipment        | > \$5,000 |
| Other Plant & Equipment | > \$5,000 |

##### Buildings & Land Improvements

|                            |                  |
|----------------------------|------------------|
| Park Furniture & Equipment | > \$2,000        |
| Building                   |                  |
| - construction/extensions  | 100% Capitalised |
| - renovations              | > \$10,000       |
| Other Structures           | > \$2,000        |

##### Water & Sewer Assets

|                         |           |
|-------------------------|-----------|
| Reticulation extensions | > \$5,000 |
| Other                   | > \$5,000 |

##### Stormwater Assets

|                   |           |
|-------------------|-----------|
| Drains & Culverts | > \$5,000 |
| Other             | > \$5,000 |

##### Transport Assets

|                                      |            |
|--------------------------------------|------------|
| Road construction & reconstruction   | > \$10,000 |
| Bridge construction & reconstruction | > \$10,000 |

#### Depreciation

Depreciation on Council's infrastructure, property, plant and equipment assets is calculated using the straight line method in order to allocate an assets cost (net of residual values) over its estimated useful life.

Land is not depreciated.

Estimated useful lives for Council's I,PP&E include:

##### Plant & Equipment

|                                  |                |
|----------------------------------|----------------|
| - Office Equipment               | 5 to 10 years  |
| - Office furniture               | 10 to 20 years |
| - Computer Equipment             | 4 years        |
| - Vehicles                       | 5 to 8 years   |
| - Heavy Plant/Road Making equip. | 5 to 8 years   |
| - Other plant and equipment      | 5 to 15 years  |

##### Other Equipment

|                        |                |
|------------------------|----------------|
| - Playground equipment | 5 to 15 years  |
| - Benches, seats etc   | 10 to 20 years |

## Bogan Shire Council

### Notes to the Financial Statements

for the financial year ended 30 June 2010

#### Note 1. Summary of Significant Accounting Policies (continued)

##### Buildings

|                       |                 |
|-----------------------|-----------------|
| - Buildings : Masonry | 50 to 100 years |
| - Buildings : Other   | 20 to 40 years  |

##### Stormwater Drainage

|            |                 |
|------------|-----------------|
| - Drains   | 80 to 100 years |
| - Culverts | 50 to 80 years  |

##### Transportation Assets

|                            |                 |
|----------------------------|-----------------|
| - Sealed Roads : Surface   | 15 to 25 years  |
| - Sealed Roads : Structure | 20 to 50 years  |
| - Unsealed roads           | 10 to 20 years  |
| - Bridge : Concrete        | 80 to 100 years |

##### Water & Sewer Assets

|                              |                 |
|------------------------------|-----------------|
| - Dams and reservoirs        | 80 to 100 years |
| - Bores                      | 20 to 40 years  |
| - Reticulation pipes : PVC   | 70 to 80 years  |
| - Reticulation pipes : Other | 25 to 75 years  |
| - Pumps and telemetry        | 15 to 20 years  |

##### Other Infrastructure Assets

|                   |          |
|-------------------|----------|
| - Bulk earthworks | Infinite |
|-------------------|----------|

All asset residual values and useful lives are reviewed and adjusted (where appropriate), at each balance sheet date.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount – refer Note 1(s) on Asset Impairment.

##### Disposal and De-recognition

An item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal.

Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in Council's Income Statement in the year the asset is derecognised.

##### (k) Land

Land (other than Land under Roads) is in accordance with Part 2 of Chapter 6 of the Local Government Act (1993) classified as either Operational or Community.

This classification of Land is disclosed in Note 9(a).

##### (l) 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 in accordance with AASB 1051

Land under roads acquired after 1 July 2008 is recognised in accordance with AASB 116 – Property, Plant and Equipment.

Council will review the recognition of all land under roads when the valuation methodology has been determined by the industry and is, in the meantime, collecting the necessary physical data to undertake the valuation.

##### (m) Intangible Assets

Council has not classified any assets as Intangible.

##### (n) 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.

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

Representations are currently being sought across State and Local Government to develop a consistent

## Bogan Shire Council

### Notes to the Financial Statements

for the financial year ended 30 June 2010

#### Note 1. Summary of Significant Accounting Policies (continued)

accounting treatment for Crown Reserves across both tiers of government.

##### (o) Rural Fire Service assets

Under section 119 of the Rural Fires Act 1997, *“all fire fighting 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 fire fighting equipment has been purchased or constructed”*.

At present, the accounting for such fire fighting equipment is not treated in a consistent manner across all Councils.

Until such time as discussions on this matter have concluded and the legislation changed, Council will continue to account for these assets as it has been doing in previous years, which is to incorporate the assets, their values and depreciation charges within these financial statements.

##### (p) Investment property

Investment property comprises land &/or buildings that are principally held for long-term rental yields, capital gains or both that is not occupied by Council.

Council has not classified any assets as Investment property.

##### (q) Provisions for close down, restoration and for environmental clean up costs – including Tips and Quarries

Close down, Restoration and Remediation costs include the dismantling and demolition of infrastructure, the removal of residual materials and the remediation of disturbed areas.

Estimated close down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs, whether this occurs during the development or during the operation phase, based on the net present value of estimated future costs.

Provisions for close down and restoration costs do not include any additional obligations which are expected to arise from future disturbance.

Costs are estimated on the basis of a closure plan.

The cost estimates are calculated annually during the life of the operation to reflect known developments, eg updated cost estimates and revisions to the estimated lives of operations, and are subject to formal review at regular intervals.

Close down, Restoration and Remediation costs are a normal consequence of tip and quarry operations, and the majority of close down and restoration expenditure is incurred at the end of the life of the operations.

Although the ultimate cost to be incurred is uncertain, Council estimates the respective costs based on feasibility and engineering studies using current restoration standards and techniques.

The amortisation or ‘unwinding’ of the discount applied in establishing the net present value of provisions is charged to the income statement in each accounting period.

This amortisation of the disclosed as a borrowing cost in Note 4(b).

Other movements in the provisions for Close down, Restoration and Remediation costs including those resulting from new disturbance, updated cost estimates, changes to the estimated lives of operations and revisions to discount rates are capitalised within property, plant and equipment.

These costs are then depreciated over the lives of the assets to which they relate.

Where rehabilitation is conducted systematically over the life of the operation, rather than at the time of closure, provision is made for the estimated outstanding continuous rehabilitation work at each balance sheet date and the cost is charged to the income statement.

Provision is made for the estimated present value of the costs of environmental clean up obligations outstanding at the balance sheet date. These costs are charged to the income statement.

Movements in the environmental clean up provisions are presented as an operating cost, except for the

## Bogan Shire Council

### Notes to the Financial Statements

for the financial year ended 30 June 2010

#### Note 1. Summary of Significant Accounting Policies (continued)

unwind of the discount which is shown as a borrowing cost.

Remediation procedures generally commence soon after the time the damage, remediation process and estimated remediation costs become known, but may continue for many years depending on the nature of the disturbance and the remediation techniques.

As noted above, the ultimate cost of environmental remediation is uncertain and cost estimates can vary in response to many factors including changes to the relevant legal requirements, the emergence of new restoration techniques or experience at other locations.

The expected timing of expenditure can also change, for example in response to changes in quarry reserves or production rates.

As a result there could be significant adjustments to the provision for close down and restoration and environmental clean up, which would affect future financial results.

Specific Information relating to Council's provisions relating to Close down, Restoration and Remediation costs can be found at Note 26.

#### **(r) Non-Current Assets (or Disposal Groups) "Held for Sale" & Discontinued Operations**

Non-current assets (or disposal groups) are classified as held for sale and stated at the lower of either **(i)** their carrying amount and **(ii)** fair value less costs to sell, if their carrying amount will be recovered principally through a sale transaction rather than through continuing use.

The exception to this is plant and motor vehicles which are turned over on a regular basis. Plant and motor vehicles are retained in Non Current Assets under the classification of Infrastructure, Property, Plant and Equipment - unless the assets are to be traded in after 30 June and the replacement assets were already purchased and accounted for as at 30 June.

For any assets or disposal groups classified as Non-Current Assets "held for sale", an impairment loss is

recognised at any time when the assets carrying value is greater than its fair value less costs to sell.

Non-current assets "held for sale" are not depreciated or amortised while they are classified as "held for sale".

Non-current assets classified as "held for sale" are presented separately from the other assets in the balance sheet.

A Discontinued Operation is a component of the entity that has been disposed of or is classified as "held for sale" and that represents a separate major line of business or geographical area of operations, is part of a single co-ordinated plan to dispose of such a line of business or area of operations, or is a subsidiary acquired exclusively with a view to resale.

The results of discontinued operations are presented separately on the face of the income statement.

#### **(s) Impairment of assets**

All Council's I,PP&E is subject to an annual assessment of impairment.

Assets that are subject to amortisation are reviewed 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 non-cash generating assets of Council such as roads, drains, public buildings etc - value in use is represented by the "deprival value" of the asset which is approximated as it's written down replacement cost.

Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

Goodwill & other Intangible Assets that have an indefinite useful life and are not subject to amortisation are tested annually for impairment.



## Bogan Shire Council

### Notes to the Financial Statements

for the financial year ended 30 June 2010

#### Note 1. Summary of Significant Accounting Policies (continued)

##### (t) Payables

These amounts represent liabilities and include goods and services provided to the Council prior to the end of financial year which are unpaid.

The amounts for goods and services are unsecured and are usually paid within 30 days of recognition.

##### (u) Borrowings

Borrowings are initially recognised at fair value, net of transaction costs incurred.

Borrowings are subsequently measured at amortised cost.

Amortisation results in any difference between the proceeds (net of transaction costs) and the redemption amount being recognised in the Income Statement over the period of the borrowings using the effective interest method.

Borrowings are removed from the balance sheet when the obligation specified in the contract is discharged, cancelled or expired.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

##### (v) Borrowing costs

Borrowing costs are expensed.

##### (w) Provisions

Provisions for legal claims, service warranties and other like liabilities are recognised when:

- Council has a present legal or constructive obligation as a result of past events;
- it is more likely than not that an outflow of resources will be required to settle the obligation; and
- the amount has been reliably estimated.

Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole.

A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the reporting date.

The discount rate used to determine the present value reflects current market assessments of the time value of money and the risks specific to the liability.

The increase in the provision due to the passage of time is recognised as interest expense.

##### (x) Employee benefits

###### (i) Short Term Obligations

Short term employee benefit obligations include liabilities for wages and salaries (including non-monetary benefits), annual leave and vesting sick leave expected to be settled within the 12 months after the reporting period.

Leave liabilities are recognised in the provision for employee benefits in respect of employees' services up to the reporting date with other short term employee benefit obligations disclosed under payables..

These provisions are measured at the amounts expected to be paid when the liabilities are settled.

Liabilities for non vesting sick leave are recognised at the time when the leave is taken and measured at the rates paid or payable, and accordingly no Liability has been recognised in these reports.

Wages & salaries, annual leave and vesting sick leave are all classified as Current Liabilities.

## Bogan Shire Council

### Notes to the Financial Statements

for the financial year ended 30 June 2010

#### Note 1. Summary of Significant Accounting Policies (continued)

##### (ii) Other Long Term Obligations

The liability for all long service and annual leave (which is not expected to be settled within the 12 months after the reporting period) are recognised in the provision for employee benefits in respect of services provided by employees up to the reporting date.

These liabilities are measured at the present value of the expected future payments to be made 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 reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows.

Due to the nature of when and how Long Service Leave can be taken, all Long Service Leave for employees with 4 or more years of service has been classified as Current, as it has been deemed that Council does not have the unconditional right to defer settlement beyond 12 months – even though it is not anticipated that all employees with more than 4 years service (as at reporting date) will apply for and take their leave entitlements in the next 12 months.

##### (iii) 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.

##### Defined Benefit Plans

A liability or asset in respect of defined benefit superannuation plans would ordinarily be recognised in the balance sheet, and measured as the present value of the defined benefit obligation at the reporting date plus unrecognised actuarial gains (less unrecognised actuarial losses) less the fair value of the superannuation fund's assets at that date and any unrecognised past service cost.

The present value of the defined benefit obligation is based on expected future payments which arise from membership of the fund to the reporting date, calculated annually by independent actuaries using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service.

However, when this information is not reliably available, Council can account for its obligations to defined benefit plans on the same basis as its obligations to defined contribution plans – i.e. as an expense when they become payable.

Council is party to an Industry Defined Benefit Plan under the Local Government Superannuation Scheme, named the "Local Government Superannuation Scheme – Pool B"

This Scheme has been deemed to be a "multi employer fund" for the purposes of AASB 119.

Sufficient information is not available to account for the Scheme as a defined benefit plan (in accordance with AASB 119) because the assets to the scheme are pooled together for all Councils.

Accordingly, Council's contributions to the scheme for the current reporting year have been recognised as an expense and disclosed as part of Superannuation Expenses at Note 4(a).

The Local Government Superannuation Scheme has advised member councils that, as a result of the global financial crisis, it has a significant deficiency of assets over liabilities.

As a result, they have asked for significant increases in future contributions to recover that deficiency.

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 these financial statements.

Council has, however, disclosed a contingent liability in note 18 to reflect the possible obligation that may arise should the Scheme require immediate payment to correct the deficiency.

## Bogan Shire Council

### Notes to the Financial Statements

for the financial year ended 30 June 2010

#### Note 1. Summary of Significant Accounting Policies (continued)

##### Define Contribution 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.

##### (iv) Employee Benefit On-Costs

Council has recognised at year end the aggregate on-cost liabilities arising from employee benefits, and in particular those on-cost liabilities that will arise when payment of current employee benefits is made in future periods.

These amounts include Superannuation and Workers Compensation expenses which will be payable upon the future payment of certain Leave Liabilities accrued as at 30/6/10.

##### (y) Self insurance

Council does not self insure.

##### (z) Allocation between current and non-current assets & liabilities

In the determination of whether an asset or liability is classified as current or non-current, consideration is given to the time when each asset or liability is expected to be settled.

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle.

##### Exceptions

In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months (such as vested long service leave), the liability is classified as current even if not expected to be settled within the next 12 months.

In the case of inventories that are "held for trading", these are also classified as current even if not expected to be realised in the next 12 months.

##### (aa) Taxes

The Council is exempt from both Commonwealth Income Tax and Capital Gains Tax.

Council does however have to comply with both Fringe Benefits Tax and Goods and Services Tax (GST).

##### Goods & Services Tax (GST)

Income, expenses and assets are all recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office (ATO).

In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of the revenue / expense.

Receivables and payables within the Balance Sheet are stated inclusive of any applicable GST.

The net amount of GST recoverable from or payable to the ATO is included as a current asset or current liability in the Balance Sheet.

Operating cash flows within the Cash Flow Statement are on a gross basis, ie. they are inclusive of GST where applicable.

Investing and Financing cash flows are treated on a net basis (where recoverable from the ATO), ie. they are exclusive of GST. Instead, the GST component of investing and financing activity cash flows which are recoverable from or payable to the ATO are classified as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from (or payable to) the ATO.

##### (ab) New accounting standards and UIG interpretations

Certain new (or amended) accounting standards and interpretations have been published that are not mandatory for reporting periods ending 30 June 2010.

**Council has not adopted any of these standards early.**

## Bogan Shire Council

### Notes to the Financial Statements

for the financial year ended 30 June 2010

#### Note 1. Summary of Significant Accounting Policies (continued)

Council's assessment of the impact of these new standards and interpretations is set out below.

##### **Applicable to Local Government with implications:**

##### ***AASB 9 Financial Instruments and AASB 2009-11 Amendments to Australian Accounting Standards arising from AASB 9 (effective from 1 January 2013)***

AASB 9 Financial Instruments addresses the classification and measurement of financial assets and is likely to affect Council's accounting for its financial assets.

The standard is not applicable until 1 January 2013 but is available for early adoption.

Council is yet to assess its full impact.

However, initial indications are that it may affect Council's accounting for its available-for-sale financial assets, since AASB 9 only permits the recognition of fair value gains and losses in other comprehensive income if they relate to equity investments that are not held for trading.

Fair value gains and losses on available-for-sale debt investments, for example, will therefore have to be recognised directly in profit or loss.

##### **Applicable to Local Government but no implications for Council;**

##### ***AASB 2009-8 Amendments to Australian Accounting Standards – Group Cash-Settled Share-based Payment Transactions [AASB 2] (effective from 1 January 2010)***

The amendments made by the AASB to AASB 2 confirm that an entity receiving goods or services in a group share-based payment arrangement must recognise an expense for those goods or services regardless of which entity in the group settles the transaction or whether the transaction is settled in shares or cash.

They also clarify how the group share-based payment arrangement should be measured, that is, whether it is measured as an equity- or a cash-settled transaction.

##### ***AASB 2009-10 Amendments to Australian Accounting Standards – Classification of Rights Issues [AASB 132] (effective from 1 February 2010)***

In October 2009 the AASB issued an amendment to AASB 132 Financial Instruments: Presentation which addresses the accounting for rights issues that are denominated in a currency other than the functional currency of the issuer.

Provided certain conditions are met, such rights issues are now classified as equity regardless of the currency in which the exercise price is denominated. Previously, these issues had to be accounted for as derivative liabilities.

The amendment must be applied retrospectively in accordance with AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors.

##### ***AASB 2009-14 Amendments to Australian Interpretation – Prepayments of a Minimum Funding Requirement (effective from 1 January 2011)***

In December 2009, the AASB made an amendment to Interpretation 14 The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction.

The amendment removes an unintended consequence of the interpretation related to voluntary prepayments when there is a minimum funding requirement in regard to the entity's defined benefit scheme.

It permits entities to recognise an asset for a prepayment of contributions made to cover minimum funding requirements.

Council does not make any such prepayments. The amendment is therefore not expected to have any impact on Council.

##### ***AASB Interpretation 19 Extinguishing financial liabilities with equity instruments and AASB 2009-13 Amendments to Australian Accounting Standards arising from Interpretation 19 (effective from 1 July 2010)***

AASB Interpretation 19 clarifies the accounting when an entity renegotiates the terms of its debt with the result that the liability is extinguished by the debtor



## Bogan Shire Council

### Notes to the Financial Statements for the financial year ended 30 June 2010

#### Note 1. Summary of Significant Accounting Policies (continued)

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issuing its own equity instruments to the creditor (debt for equity swap).

It requires a gain or loss to be recognised in profit or loss which is measured as the difference between the carrying amount of the financial liability and the fair value of the equity instruments issued.

**Applicable to Local Government but not relevant to Council at this stage;**

None

**Not applicable to Local Government per se;**

***Revised AASB 124 Related Party Disclosures and AASB 2009-12 Amendments to Australian Accounting Standards (effective from 1 January 2011)***

In December 2009 the AASB issued a revised AASB 124 Related Party Disclosures. It is effective for accounting periods beginning on or after 1 January 2011 and must be applied retrospectively.

The amendment removes the requirement for government-related entities to disclose details of all transactions with the government and other government-related entities and clarifies and simplifies the definition of a related party.

#### **(ac) Rounding of amounts**

Unless otherwise indicated, amounts in the financial statements have been rounded off to the nearest thousand dollars.

#### **(ad) Comparative Figures**

To ensure comparability with the current reporting period's figures, some comparative period line items and amounts may have been reclassified or individually reported for the first time within these financial statements and/or the notes.

#### **(ae) Disclaimer**

Nothing contained within these statements may be taken to be an admission of any liability to any person under any circumstance.

# Bogan Shire Council

## Notes to the Financial Statements

for the financial year ended 30 June 2010

### Note 2(a). Council Functions / Activities - Financial Information

| Functions/Activities   | Income, Expenses and Assets have been directly attributed to the following Functions / Activities.<br>Details of these Functions/Activities are provided in Note 2(b). |               |              |                                     |               |               |   |                |                |  |              |   |                |
|--|--|---------------|--------------|-------------------------------------|---------------|---------------|---|----------------|----------------|--|--------------|---|----------------|
|  | Income from Continuing Operations  |               |              | Expenses from Continuing Operations |               |               | Operating Result from Continuing Operations |                |                | Grants included in Income from Continuing Operations |              | Total Assets held (Current & Non-current) |                |
|  | Original Budget  | Actual        | Actual       | Original Budget                     | Actual        | Actual        | Original Budget                             | Actual         | Actual         | Actual   | Actual       | Actual                                    | Actual         |
|  | 2010   | 2010          | 2009         | 2010                                | 2010          | 2009          | 2010  | 2010           | 2009           | 2010   | 2009         | 2010                                      | 2009           |
| Governance   | -  | -             | -            | 383                                 | 402           | 432           | (383)                                       | (402)          | (432)          | -  | (97)         | (15)                                      | 41,361         |
| Administration   | 81   | 174           | 190          | 1,523                               | 1,503         | 1,371         | (1,442)                                     | (1,329)        | (1,181)        | -  | 14           | 20,570                                    | 13,968         |
| Public Order & Safety  | 49   | 121           | 67           | 290                                 | 265           | 234           | (241)                                       | (144)          | (167)          | 104  | 52           | 282                                       | 291            |
| Health   | -  | 46            | 51           | 82                                  | 60            | 87            | (82)  | (14)           | (36)           | -  | 23           | 411                                       | 421            |
| Environment  | 305  | 260           | -            | 622                                 | 520           | -             | (317)                                       | (260)          | -              | -  | -            | 39,622                                    | -              |
| Community Services & Education   | 265  | 292           | 268          | 311                                 | 269           | 270           | (46)  | 23             | (2)            | 272  | 248          | 345                                       | 348            |
| Housing & Community Amenities  | 109  | 95            | 396          | 356                                 | 302           | 682           | (247)                                       | (207)          | (286)          | -  | 12           | 896                                       | 5,808          |
| Water Supplies   | 957  | 908           | 715          | 1,176                               | 1,078         | 1,095         | (219)                                       | (170)          | (380)          | 15   | 9            | 10,451                                    | 11,273         |
| Sewerage Services  | 372  | 497           | 537          | 459                                 | 483           | 396           | (87)  | 14             | 141            | -  | 8            | 6,817                                     | 8,124          |
| Recreation & Culture   | 70   | 67            | 180          | 1,291                               | 1,182         | 1,018         | (1,221)                                     | (1,115)        | (838)          | 49   | 160          | 9,460                                     | 10,676         |
| Fuel & Energy  | -  | -             | -            | -                                   | -             | -             | -   | -              | -              | -  | -            | -   | -              |
| Agriculture  | -  | -             | -            | -                                   | -             | -             | -   | -              | -              | -  | -            | -   | -              |
| Mining, Manufacturing & Construction   | 17   | 61            | 14           | 35                                  | 2             | 24            | (18)  | 59             | (10)           | -  | -            | -   | -              |
| Transport & Communication  | 2,044  | 2,827         | 1,804        | 3,858                               | 3,745         | 4,414         | (1,814)                                     | (918)          | (2,610)        | 1,892  | 1,534        | 282,718                                   | 69,346         |
| Economic Affairs   | 105  | 172           | 78           | 254                                 | 284           | 196           | (149)                                       | (112)          | (118)          | 8  | -            | 265                                       | 815            |
| <b>Total Functions &amp; Activities</b>  | <b>4,374</b>   | <b>5,520</b>  | <b>4,300</b> | <b>10,640</b>                       | <b>10,095</b> | <b>10,219</b> | <b>(6,266)</b>                              | <b>(4,575)</b> | <b>(5,919)</b> | <b>2,340</b>   | <b>1,963</b> | <b>371,822</b>                            | <b>162,431</b> |
| Share of gains/(losses) in Associates & Joint Ventures (using the Equity Method) | -  | 31            | -            | -                                   | -             | 5             | -   | 31             | (5)            | -  | -            | 73  | 42             |
| General Purpose Income <sup>1</sup>  | 5,025  | 5,112         | 5,617        | -                                   | -             | -             | 5,025                                       | 5,112          | 5,617          | 2,645  | 3,231        | -   | -              |
| <b>Operating Result from Continuing Operations</b>                               | <b>9,399</b>   | <b>10,663</b> | <b>9,917</b> | <b>10,640</b>                       | <b>10,095</b> | <b>10,224</b> | <b>(1,241)</b>                              | <b>568</b>     | <b>(307)</b>   | <b>4,985</b>   | <b>5,194</b> | <b>371,895</b>                            | <b>162,473</b> |

1. Includes: Rates & Annual Charges (incl. Ex-Gratia), Untied General Purpose Grants & Unrestricted Interest & Investment Income.

## Bogan Shire Council

### Notes to the Financial Statements

for the financial year ended 30 June 2010

#### Note 2(b). Council Functions / Activities - Component Descriptions

**Details relating to the Council's functions / activities as reported in Note 2(a) are as follows:**

##### **GOVERNANCE**

Costs relating to the Council's role as a component of democratic government, including elections, members fees and expenses, subscriptions to local authority associations, meetings of council and policy making committees, area representation and public disclosure and compliance, together with related administration costs.

##### **ADMINISTRATION**

Costs not otherwise attributed to other functions / activities.

##### **PUBLIC ORDER & SAFETY**

Fire protection, animal control, beach control, enforcement of local government regulations, emergency services, other.

##### **HEALTH**

Administration and inspection, immunisations, food control, insect/vermin control, noxious plants, health centres, other.

##### **COMMUNITY SERVICES & EDUCATION**

Administration, family day care, child care, youth services, other family and children, aged and disabled, migrant services, Aboriginal services, other community services, education.

##### **HOUSING & COMMUNITY AMENITIES**

Housing, town planning, domestic waste management services, other waste management services, street cleaning, other sanitation and garbage, urban stormwater drainage, environmental protection, public cemeteries, public conveniences, other community amenities.

##### **WATER SUPPLIES**

##### **SEWERAGE SERVICES**

##### **RECREATION & CULTURE**

Public libraries, museums, art galleries, community centres, public halls, other cultural services, swimming pools, sporting grounds, parks and gardens (lakes), other sport and recreation.

##### **FUEL & ENERGY - Gas Supplies**

##### **MINING, MANUFACTURING & CONSTRUCTION**

Building control, abattoirs, quarries and pits, other.

##### **TRANSPORT & COMMUNICATION**

Urban roads, sealed rural roads, unsealed rural roads, bridges, footpaths, aerodromes, parking areas, bus shelters and services, water transport, RTA works, street lighting, other.

##### **ECONOMIC AFFAIRS**

Camping areas, caravan parks, tourism and area promotion, industrial development promotion, saleyards & markets, real estate development, commercial nurseries, other business undertakings.

## Bogan Shire Council

### Notes to the Financial Statements for the financial year ended 30 June 2010

#### Note 3. Income from Continuing Operations

| \$ '000   | Notes | Actual<br>2010 | Actual<br>2009 |
|---|-------|----------------|----------------|
| <b>(a). Rates &amp; Annual Charges</b>            |       |                |                |
| <b>Ordinary Rates</b>                             |       |                |                |
| Residential                                       |       | 237            | 204            |
| Farmland  |       | 1,376          | 1,325          |
| Mining  |       | 454            | 432            |
| Business  |       | 161            | 165            |
| <b>Total Ordinary Rates</b>                       |       | <b>2,228</b>   | <b>2,126</b>   |
| <b>Special Rates</b>                              |       |                |                |
| Nil   |       |                |                |
| <b>Annual Charges</b> (pursuant to s.496 & s.501) |       |                |                |
| Domestic Waste Management Services                |       | 196            | 183            |
| Water Supply Services                             |       | 346            | 315            |
| Sewerage Services                                 |       | 278            | 269            |
| Waste Management Services (non-domestic)          |       | 59             | 51             |
| <b>Total Annual Charges</b>                       |       | <b>879</b>     | <b>818</b>     |
| <b>TOTAL RATES &amp; ANNUAL CHARGES</b>           |       | <b>3,107</b>   | <b>2,944</b>   |

Council has used 2008 year valuations provided by the NSW Valuer General in calculating its rates.



## Bogan Shire Council

Notes to the Financial Statements  
for the financial year ended 30 June 2010

## Note 3. Income from Continuing Operations (continued)

| \$ '000   | Notes | Actual<br>2010 | Actual<br>2009 |
|---|-------|----------------|----------------|
| <b>(b). User Charges &amp; Fees</b>   |       |                |                |
| <b>Specific User Charges</b> (per s.502 - Specific "actual use" charges)                    |       |                |                |
| Water Supply Services   |       | 423            | 371            |
| Sewerage Services   |       | 162            | 195            |
| Waste Management Services (non-domestic)  |       | -              | 1              |
| <b>Total User Charges</b>   |       | <b>585</b>     | <b>567</b>     |
| <b>Other User Charges &amp; Fees</b>  |       |                |                |
| <b>(i) Fees &amp; Charges - Statutory &amp; Regulatory Functions</b> (per s608, 610A & 611) |       |                |                |
| Planning & Building Regulation  |       | 106            | 40             |
| Private Works - Section 67  |       | 160            | 70             |
| Registration Fees   |       | 2              | 2              |
| Section 149 Certificates (EPA Act)  |       | 12             | 9              |
| Section 603 Certificates  |       | 4              | 4              |
| Tapping Fees  |       | 3              | 1              |
| Other   |       | 3              | -              |
| <b>Total Fees &amp; Charges - Statutory/Regulatory</b>                                      |       | <b>290</b>     | <b>126</b>     |
| <b>(ii) Fees &amp; Charges - Other (incl. General User Charges)</b> (per s.610C)            |       |                |                |
| Admission & Service Fees  |       | 8              | 8              |
| Cemeteries  |       | 21             | 19             |
| Gravel Pits   |       | -              | 1              |
| Library & Art Gallery   |       | 3              | 3              |
| Museum  |       | 6              | 5              |
| RTA Charges (State Roads not controlled by Council)   |       | 89             | 270            |
| Saleyards   |       | 3              | 6              |
| Sundry Sales  |       | -              | 4              |
| Other   |       | 7              | 2              |
| <b>Total Fees &amp; Charges - Other</b>   |       | <b>137</b>     | <b>318</b>     |
| <b>TOTAL USER CHARGES &amp; FEES</b>  |       | <b>1,012</b>   | <b>1,011</b>   |

## Bogan Shire Council

Notes to the Financial Statements  
for the financial year ended 30 June 2010

## Note 3. Income from Continuing Operations (continued)

| \$ '000   | Notes | Actual<br>2010    | Actual<br>2009    |
|---|-------|-------------------|-------------------|
| <b>(c). Interest &amp; Investment Revenue (incl. losses)</b>        |       |                   |                   |
| <b>Interest &amp; Dividends</b>                                     |       |                   |                   |
| - Interest on Overdue Rates & Annual Charges                        |       | 41                | 43                |
| - Interest earned on Investments (interest & coupon payment income) |       | 246               | 265               |
| <b>Amortisation of Premiums &amp; Discounts</b>                     |       |                   |                   |
| - Interest Free (& Interest Reduced) Loans provided                 |       | 42                | 54                |
| <b><u>TOTAL INTEREST &amp; INVESTMENT REVENUE</u></b>               |       | <b><u>329</u></b> | <b><u>362</u></b> |
| <b>Interest Revenue is attributable to:</b>                         |       |                   |                   |
| <b>Unrestricted Investments/Financial Assets:</b>                   |       |                   |                   |
| Overdue Rates & Annual Charges                                      |       | 28                | 28                |
| General Council Cash & Investments                                  |       | 239               | 260               |
| <b>Restricted Investments/Funds - External:</b>                     |       |                   |                   |
| Water Fund Operations   |       | 9                 | 18                |
| Sewerage Fund Operations  |       | 48                | 63                |
| Domestic Waste Management operations                                |       | 5                 | (7)               |
| <b><u>Total Interest &amp; Investment Revenue Recognised</u></b>    |       | <b><u>329</u></b> | <b><u>362</u></b> |
| <b>(d). Other Revenues</b>  |       |                   |                   |
| Rental Income - Other Council Properties                            |       | 77                | 108               |
| Legal Fees Recovery - Rates & Charges (Extra Charges)               |       | 7                 | -                 |
| Insurance Policy Rebate   |       | 25                | 24                |
| Sales - Scrap Metal   |       | 3                 | 4                 |
| Other   |       | 44                | 27                |
| <b><u>TOTAL OTHER REVENUE</u></b>                                   |       | <b><u>156</u></b> | <b><u>163</u></b> |

## Bogan Shire Council

Notes to the Financial Statements  
for the financial year ended 30 June 2010

## Note 3. Income from Continuing Operations (continued)

| \$ '000   | 2010<br>Operating | 2009<br>Operating | 2010<br>Capital | 2009<br>Capital |
|---|-------------------|-------------------|-----------------|-----------------|
| <b>(e). Grants</b>                              |                   |                   |                 |                 |
| <b>General Purpose (Untied)</b>                 |                   |                   |                 |                 |
| Financial Assistance - General Component        | 1,461             | 1,795             | -               | -               |
| Financial Assistance - Local Roads Component    | 1,170             | 1,422             | -               | -               |
| Pensioners' Rates Subsidies - General Component | 14                | 14                | -               | -               |
| <b>Total General Purpose</b>                    | <b>2,645</b>      | <b>3,231</b>      | <b>-</b>        | <b>-</b>        |
| <b>Specific Purpose</b>                         |                   |                   |                 |                 |
| Pensioners' Rates Subsidies:                    |                   |                   |                 |                 |
| - Water   | 9                 | 9                 | -               | -               |
| - Sewerage                                      | 8                 | 8                 | -               | -               |
| - Domestic Waste Management                     | 12                | 12                | -               | -               |
| Water Supplies                                  | -                 | -                 | 15              | -               |
| Bushfire & Emergency Services                   | 104               | 52                | -               | -               |
| Community Care                                  | 250               | 247               | -               | -               |
| Employment & Training Programs                  | 2                 | 14                | -               | -               |
| Economic Development                            | 8                 | -                 | -               | -               |
| Flood Restoration                               | 693               | -                 | -               | -               |
| Heritage & Cultural                             | -                 | -                 | -               | 38              |
| Library   | 22                | 22                | -               | -               |
| Noxious Weeds                                   | -                 | 23                | -               | -               |
| Recreation & Culture                            | -                 | -                 | -               | 100             |
| Street Lighting                                 | 14                | 14                | -               | -               |
| Transport (Roads to Recovery)                   | 525               | 673               | -               | -               |
| Transport (Other Roads & Bridges Funding)       | 675               | 750               | -               | -               |
| Other   | 3                 | 1                 | -               | -               |
| <b>Total Specific Purpose</b>                   | <b>2,325</b>      | <b>1,825</b>      | <b>15</b>       | <b>138</b>      |
| <b>Total Grants</b>                             | <b>4,970</b>      | <b>5,056</b>      | <b>15</b>       | <b>138</b>      |
| <b>Grant Revenue is attributable to:</b>        |                   |                   |                 |                 |
| - Commonwealth Funding                          | 3,408             | 3,890             | -               | 100             |
| - State Funding                                 | 1,562             | 1,166             | 15              | 38              |
| - Other Funding                                 | -                 | -                 | -               | -               |
|   | <b>4,970</b>      | <b>5,056</b>      | <b>15</b>       | <b>138</b>      |

## Bogan Shire Council

Notes to the Financial Statements  
for the financial year ended 30 June 2010

## Note 3. Income from Continuing Operations (continued)

| \$ '000   | 2010<br>Operating | 2009<br>Operating | 2010<br>Capital | 2009<br>Capital |
|---|-------------------|-------------------|-----------------|-----------------|
| <b>(f). Contributions</b>                                     |                   |                   |                 |                 |
| <b>Developer Contributions:</b>                               |                   |                   |                 |                 |
| <b>(s93 &amp; s94 - EP&amp;A Act, s64 of the NSW LG Act):</b> |                   |                   |                 |                 |
| Nil   |                   |                   |                 |                 |
| <b>Other Contributions:</b>                                   |                   |                   |                 |                 |
| Kerb & Gutter   | -                 | -                 | 8               | -               |
| On Road Diesel Fuel Grant                                     | 21                | 65                | -               | -               |
| Recreation & Culture  | -                 | -                 | 28              | -               |
| Roads & Bridges   | -                 | -                 | 590             | -               |
| RTA Contributions (Regional/Local, Block Grant)               | 97                | 97                | 150             | -               |
| Water Supplies (excl. Section 64 contributions)               | 99                | -                 | -               | -               |
| <b>Total Other Contributions</b>                              | <b>217</b>        | <b>162</b>        | <b>776</b>      | <b>-</b>        |
| <b>Total Contributions</b>                                    | <b>217</b>        | <b>162</b>        | <b>776</b>      | <b>-</b>        |
| <b>TOTAL GRANTS &amp; CONTRIBUTIONS</b>                       | <b>5,187</b>      | <b>5,218</b>      | <b>791</b>      | <b>138</b>      |

| \$ '000  | Actual<br>2010 | Actual<br>2009 |
|--|----------------|----------------|
| <b>(g). Restrictions relating to Grants and Contributions</b>  |                |                |
| <b>Certain grants &amp; contributions are obtained by Council on condition that they be spent in a specified manner:</b>               |                |                |
| Unexpended at the Close of the Previous Reporting Period   | 224            | 296            |
| <b>add:</b> Grants and contributions recognised in the current period which have not been spent:                                       | 858            | 122            |
| <b>less:</b> Grants and contributions recognised in a previous reporting period which have been spent in the current reporting period: | (165)          | (194)          |
| <b>Net Increase (Decrease) in Restricted Assets during the Current Reporting Period</b>  | <b>693</b>     | <b>(72)</b>    |
| <b>Unexpended at the Close of this Reporting Period and held as Restricted Assets</b>  | <b>917</b>     | <b>224</b>     |
| <b>Comprising:</b>   |                |                |
| - Specific Purpose Unexpended Grants   | 917            | 224            |
|  | <b>917</b>     | <b>224</b>     |



## Bogan Shire Council

Notes to the Financial Statements  
for the financial year ended 30 June 2010

## Note 4. Expenses from Continuing Operations

| \$ '000  | Notes | Actual<br>2010      | Actual<br>2009      |
|--|-------|---------------------|---------------------|
| <b>(a) Employee Benefits &amp; On-Costs</b>            |       |                     |                     |
| Salaries and Wages                                     |       | 2,668               | 2,686               |
| Travelling   |       | -                   | 56                  |
| Employee Leave Entitlements (ELE)                      |       | 513                 | 555                 |
| Superannuation   |       | 296                 | 283                 |
| Workers' Compensation Insurance                        |       | 192                 | 161                 |
| Fringe Benefit Tax (FBT)                               |       | 14                  | 14                  |
| Training Costs (other than Salaries & Wages)           |       | 112                 | 123                 |
| Other  |       | 50                  | 64                  |
| <b>Total Employee Costs</b>                            |       | <b>3,845</b>        | <b>3,942</b>        |
| less: Capitalised Costs                                |       | (39)                | (37)                |
| <b><u>TOTAL EMPLOYEE COSTS EXPENSED</u></b>            |       | <b><u>3,806</u></b> | <b><u>3,905</u></b> |
| Number of "Equivalent Full Time" Employees at year end |       | <b>56</b>           | <b>58</b>           |
| <b>(b) Borrowing Costs</b>                             |       |                     |                     |
| <b>(i) Interest Bearing Liability Costs</b>            |       |                     |                     |
| Interest on Loans                                      |       | 91                  | 125                 |
| <b>Total Interest Bearing Liability Costs</b>          |       | <b>91</b>           | <b>125</b>          |
| less: Capitalised Costs                                |       | -                   | -                   |
| <b>Total Interest Bearing Liability Costs Expensed</b> |       | <b>91</b>           | <b>125</b>          |
| <b>(ii) Other Borrowing Costs</b>                      |       |                     |                     |
| Nil  |       |                     |                     |
| <b><u>TOTAL BORROWING COSTS EXPENSED</u></b>           |       | <b><u>91</u></b>    | <b><u>125</u></b>   |

## Bogan Shire Council

Notes to the Financial Statements  
for the financial year ended 30 June 2010

## Note 4. Expenses from Continuing Operations (continued)

| \$ '000                                       | Notes | Actual<br>2010      | Actual<br>2009      |
|---|-------|---------------------|---------------------|
| <b>(c) Materials &amp; Contracts</b>          |       |                     |                     |
| Raw Materials & Consumables                   |       | 1,551               | 2,094               |
| Contractor & Consultancy Costs                |       | 1,547               | 1,254               |
| Auditors Remuneration                         |       |                     |                     |
| i. Audit Services - Council's Auditor         |       | 22                  | 24                  |
| ii. Other Services - Council's Auditor        |       | 12                  | -                   |
| Legal Expenses:                               |       |                     |                     |
| - Legal Expenses - Other                      |       | 15                  | 6                   |
| - Legal Expenses - Debt Recovery              |       | 21                  | 13                  |
| <b>Total Materials &amp; Contracts</b>        |       | <b>3,168</b>        | <b>3,391</b>        |
| less: Capitalised Costs                       |       | -                   | -                   |
| <b><u>TOTAL MATERIALS &amp; CONTRACTS</u></b> |       | <b><u>3,168</u></b> | <b><u>3,391</u></b> |

| \$ '000  | Notes | Impairment Costs |                 | Depreciation/Amortisation |                     |
|--|-------|------------------|-----------------|---------------------------|---------------------|
|  |       | Actual<br>2010   | Actual<br>2009  | Actual<br>2010            | Actual<br>2009      |
| <b>(d) Depreciation, Amortisation &amp; Impairment</b>               |       |                  |                 |                           |                     |
| Plant and Equipment  |       | -                | -               | 370                       | 412                 |
| Office Equipment   |       | -                | -               | 69                        | 50                  |
| Furniture & Fittings   |       | -                | -               | 11                        | 11                  |
| Buildings - Non Specialised  |       | -                | -               | 125                       | 125                 |
| Buildings - Specialised  |       | -                | -               | 46                        | 46                  |
| Other Structures   |       | -                | -               | 83                        | 47                  |
| Infrastructure:  |       |                  |                 |                           |                     |
| - Roads, Bridges & Footpaths   |       | -                | -               | 656                       | 691                 |
| - Stormwater Drainage  |       | -                | -               | 53                        | 53                  |
| - Water Supply Network   |       | -                | -               | 347                       | 337                 |
| - Sewerage Network   |       | -                | -               | 159                       | 87                  |
| Other Assets   |       |                  |                 |                           |                     |
| - Library Books  |       | -                | -               | 2                         | 3                   |
| - Other  |       | -                | -               | 1                         | 13                  |
| <b>Total Depreciation &amp; Impairment Costs</b>                     |       | <b>-</b>         | <b>-</b>        | <b>1,922</b>              | <b>1,875</b>        |
| less: Capitalised Costs  |       | -                | -               | -                         | -                   |
| less: Impairments offset in ARR (Equity)                             | 9a    | -                | -               | -                         | -                   |
| <b><u>TOTAL DEPRECIATION &amp;<br/>IMPAIRMENT COSTS EXPENSED</u></b> |       | <b><u>-</u></b>  | <b><u>-</u></b> | <b><u>1,922</u></b>       | <b><u>1,875</u></b> |

## Bogan Shire Council

### Notes to the Financial Statements for the financial year ended 30 June 2010

#### Note 4. Expenses from Continuing Operations (continued)

| \$ '000  | Notes | Actual<br>2010      | Actual<br>2009    |
|--|-------|---------------------|-------------------|
| <b>(e) Other Expenses</b>  |       |                     |                   |
| Other Expenses for the year include the following:                         |       |                     |                   |
| Advertising  |       | 12                  | 9                 |
| Bad & Doubtful Debts   |       | 22                  | -                 |
| Bank Charges   |       | 12                  | 11                |
| Cleaning   |       | -                   | 22                |
| Computer Software Charges  |       | 26                  | -                 |
| Contributions/Levies to Other Levels of Government                         |       | -                   | 64                |
| Councillor Expenses - Mayoral Fee  |       | 14                  | 12                |
| Councillor Expenses - Councillors' Fees                                    |       | 64                  | 59                |
| Councillors' Expenses (incl. Mayor) - Other (excluding fees above)         |       | 47                  | 21                |
| Donations, Contributions & Assistance to other organisations (Section 356) |       | 104                 | 84                |
| Election Expenses  |       | -                   | 33                |
| Electricity & Heating  |       | 167                 | 92                |
| Insurance  |       | 406                 | 329               |
| Postage  |       | 16                  | 15                |
| Printing & Stationery  |       | 96                  | 25                |
| Street Lighting  |       | -                   | 81                |
| Subscriptions & Publications   |       | 54                  | 14                |
| Telephone & Communications   |       | 55                  | 41                |
| Valuation Fees   |       | 13                  | 11                |
| <b>Total Other Expenses</b>  |       | <b>1,108</b>        | <b>923</b>        |
| less: Capitalised Costs  |       | -                   | -                 |
| <b><u>TOTAL OTHER EXPENSES</u></b>   |       | <b><u>1,108</u></b> | <b><u>923</u></b> |

#### Note 5. Gains or Losses from the Disposal of Assets

| \$ '000   | Notes | Actual<br>2010   | Actual<br>2009   |
|---|-------|------------------|------------------|
| <b>Plant &amp; Equipment</b>                        |       |                  |                  |
| Proceeds from Disposal                              |       | 246              | 330              |
| less: Carrying Amount of P&E Assets Sold            |       | (196)            | (249)            |
| <b>Net Gain/(Loss) on Disposal</b>                  |       | <b>50</b>        | <b>81</b>        |
| <b><u>NET GAIN/(LOSS) ON DISPOSAL OF ASSETS</u></b> |       | <b><u>50</u></b> | <b><u>81</u></b> |

## Bogan Shire Council

Notes to the Financial Statements  
for the financial year ended 30 June 2010

## Note 6a. - Cash Assets and Note 6b. - Investment Securities

| \$ '000  | Notes | 2010<br>Actual<br>Current | 2010<br>Actual<br>Non Current | 2009<br>Actual<br>Current | 2009<br>Actual<br>Non Current |
|--|-------|---------------------------|-------------------------------|---------------------------|-------------------------------|
| <b>Cash &amp; Cash Equivalents (Note 6a)</b>                     |       |                           |                               |                           |                               |
| Cash on Hand and at Bank   |       | 731                       | -                             | 29                        | -                             |
| Cash-Equivalent Assets <sup>1</sup>                              |       |                           |                               |                           |                               |
| - Deposits at Call   |       | 1,204                     | -                             | 913                       | -                             |
| - Short Term Deposits  |       | 500                       | -                             | 2,998                     | -                             |
| <b>Total Cash &amp; Cash Equivalents</b>                         |       | <b>2,435</b>              | <b>-</b>                      | <b>3,940</b>              | <b>-</b>                      |
| <b>Investment Securities (Note 6b)</b>                           |       |                           |                               |                           |                               |
| - Long Term Deposits   |       | 3,320                     | -                             | 1,000                     | -                             |
| <b>Total Investment Securities</b>                               |       | <b>3,320</b>              | <b>-</b>                      | <b>1,000</b>              | <b>-</b>                      |
| <b>TOTAL CASH ASSETS, CASH<br/>EQUIVALENTS &amp; INVESTMENTS</b> |       | <b>5,755</b>              | <b>-</b>                      | <b>4,940</b>              | <b>-</b>                      |

<sup>1</sup> Those Investments where time to maturity (from date of purchase) is < 3 mths.

**Cash, Cash Equivalents & Investments were  
classified at year end in accordance with  
AASB 139 as follows:**

**Cash & Cash Equivalents**

|  |  |       |   |       |   |
|--|--|-------|---|-------|---|
| a. "At Fair Value through the Profit & Loss" |  | 2,435 | - | 3,940 | - |
|--|--|-------|---|-------|---|

**Investments**

|                       |         |       |   |       |   |
|-----------------------|---------|-------|---|-------|---|
| b. "Held to Maturity" | 6(b-ii) | 3,320 | - | 1,000 | - |
| Investments           |         | 3,320 | - | 1,000 | - |

**Note 6(b-i)**

**Reconciliation of Investments  
classified as "Held to Maturity"**

|                                      |  |              |          |              |          |
|--------------------------------------|--|--------------|----------|--------------|----------|
| Balance at the Beginning of the Year |  | 1,000        | -        | -            | -        |
| Additions                            |  | 2,320        | -        | 1,000        | -        |
| <b>Balance at End of Year</b>        |  | <b>3,320</b> | <b>-</b> | <b>1,000</b> | <b>-</b> |

**Comprising:**

|                      |  |              |          |              |          |
|----------------------|--|--------------|----------|--------------|----------|
| - Long Term Deposits |  | 3,320        | -        | 1,000        | -        |
| <b>Total</b>         |  | <b>3,320</b> | <b>-</b> | <b>1,000</b> | <b>-</b> |



## Bogan Shire Council

Notes to the Financial Statements  
for the financial year ended 30 June 2010

## Note 6c. Restricted Cash, Cash Equivalents &amp; Investments

| \$ '000  | 2010              | 2010                  | 2009              | 2009                  |
|--|-------------------|-----------------------|-------------------|-----------------------|
|  | Actual<br>Current | Actual<br>Non Current | Actual<br>Current | Actual<br>Non Current |
| Total Cash, Cash Equivalents and Investment Securities | 5,755             | -                     | 4,940             | -                     |
| <b>attributable to:</b>                                |                   |                       |                   |                       |
| External Restrictions (refer below)                    | 2,941             | -                     | 1,660             | -                     |
| Internal Restrictions (refer below)                    | 1,948             | -                     | 2,161             | -                     |
| Unrestricted   | 866               | -                     | 1,119             | -                     |
|  | <b>5,755</b>      | <b>-</b>              | <b>4,940</b>      | <b>-</b>              |

| 2010<br>\$ '000 | Opening<br>Balance | Transfers to<br>Restrictions | Transfers from<br>Restrictions | Closing<br>Balance |
|-----------------|--------------------|------------------------------|--------------------------------|--------------------|
|-----------------|--------------------|------------------------------|--------------------------------|--------------------|

## Details of Restrictions

|  |              |              |          |              |
|--|--------------|--------------|----------|--------------|
| <b>External Restrictions - Included in Liabilities</b> |              |              |          |              |
| Specific Purpose Unexpended Loans-General (A)          | 163          | -            | -        | 163          |
| <b>External Restrictions - Included in Liabilities</b> | <b>163</b>   | <b>-</b>     | <b>-</b> | <b>163</b>   |
| <b>External Restrictions - Other</b>                   |              |              |          |              |
| Specific Purpose Unexpended Grants (F)                 | 224          | 693          | -        | 917          |
| Water Supplies (G)                                     | 138          | 513          | -        | 651          |
| Sewerage Services (G)                                  | 1,135        | 75           | -        | 1,210        |
| <b>External Restrictions - Other</b>                   | <b>1,497</b> | <b>1,281</b> | <b>-</b> | <b>2,778</b> |
| <b>Total External Restrictions</b>                     | <b>1,660</b> | <b>1,281</b> | <b>-</b> | <b>2,941</b> |

**A** Loan moneys which must be applied for the purposes for which the loans were raised.

**F** Grants which are not yet expended for the purposes for which the grants were obtained. (refer Note 1)

**G** Water, Sewerage, Domestic Waste Management (DWM) & other Special Rates/Levies/Charges are externally restricted assets and must be applied for the purposes for which they were raised.

## Bogan Shire Council

Notes to the Financial Statements  
for the financial year ended 30 June 2010

## Note 6c. Restricted Cash, Cash Equivalents &amp; Investments (continued)

| 2010<br>\$ '000                    | Opening<br>Balance | Transfers to<br>Restrictions | Transfers from<br>Restrictions | Closing<br>Balance |
|------------------------------------|--------------------|------------------------------|--------------------------------|--------------------|
| <b>Internal Restrictions</b>       |                    |                              |                                |                    |
| Plant & Vehicle Replacement        | 74                 | 620                          | (494)                          | 200                |
| Employees Leave Entitlement        | 416                | -                            | (125)                          | 291                |
| Carry Over Works                   | 700                | 47                           | -                              | 747                |
| Office Equipment                   | 21                 | -                            | -                              | 21                 |
| Youth Services                     | 7                  | -                            | -                              | 7                  |
| Pre School Maintenance             | 13                 | -                            | -                              | 13                 |
| Bush Mobile Service                | 80                 | 15                           | -                              | 95                 |
| Dental Service                     | 5                  | -                            | -                              | 5                  |
| Roads & Ancillary Services         | 357                | -                            | (258)                          | 99                 |
| Aerodrome                          | 117                | -                            | -                              | 117                |
| Village Amenities                  | 70                 | -                            | (8)                            | 62                 |
| Building Maintenance Specific      | 64                 | -                            | (10)                           | 54                 |
| Streetscaping                      | 27                 | -                            | -                              | 27                 |
| Governance                         | 48                 | -                            | -                              | 48                 |
| Strategic Planning                 | 18                 | -                            | -                              | 18                 |
| Risk Management                    | 9                  | -                            | -                              | 9                  |
| Heritage & Cultural                | 30                 | -                            | -                              | 30                 |
| Town Planning                      | 38                 | -                            | -                              | 38                 |
| Economic Development               | 23                 | -                            | -                              | 23                 |
| Other                              | 44                 | -                            | -                              | 44                 |
| <b>Total Internal Restrictions</b> | <b>2,161</b>       | <b>682</b>                   | <b>(895)</b>                   | <b>1,948</b>       |
| <b>TOTAL RESTRICTIONS</b>          | <b>3,821</b>       | <b>1,963</b>                 | <b>(895)</b>                   | <b>4,889</b>       |

## Bogan Shire Council

Notes to the Financial Statements  
for the financial year ended 30 June 2010

## Note 7. Receivables

| \$ '000   | Notes | 2010         |             | 2009         |             |
|---|-------|--------------|-------------|--------------|-------------|
|   |       | Current      | Non Current | Current      | Non Current |
| <b>Purpose</b>                                      |       |              |             |              |             |
| Rates & Annual Charges                              |       | 194          | 196         | 151          | 200         |
| Interest & Extra Charges                            |       | 47           | 70          | 41           | 64          |
| User Charges & Fees                                 |       | 82           | 27          | 171          | 57          |
| Private Works                                       |       | 92           | -           | 64           | -           |
| Contributions to Works                              |       | 251          | -           | 116          | -           |
| Capital Debtors (being sale of assets)              |       |              |             |              |             |
| - Other Asset Sales                                 |       | -            | -           | 140          | -           |
| Accrued Revenues                                    |       |              |             |              |             |
| - Interest on Investments                           |       | 50           | -           | 11           | -           |
| Government Grants & Subsidies                       |       | 357          | -           | 462          | -           |
| Deferred Debtors                                    |       | 233          | 294         | 220          | 514         |
| Net GST Receivable                                  |       | 21           | -           | -            | -           |
| Insurance Debtors                                   |       | 40           | -           | 40           | -           |
| Other Debtors                                       |       | 8            | -           | 42           | -           |
| <b>Total</b>  |       | <b>1,375</b> | <b>587</b>  | <b>1,458</b> | <b>835</b>  |
| <b>less: Provision for Impairment</b>               |       |              |             |              |             |
| Rates & Annual Charges                              |       | (7)          | (47)        | (6)          | (41)        |
| Interest & Extra Charges                            |       | (6)          | (34)        | (5)          | (26)        |
| User Charges & Fees                                 |       | (3)          | (6)         | (1)          | (2)         |
| <b>Total Provision for Impairment - Receivables</b> |       | <b>(16)</b>  | <b>(87)</b> | <b>(12)</b>  | <b>(69)</b> |
| <b>TOTAL NET RECEIVABLES</b>                        |       | <b>1,359</b> | <b>500</b>  | <b>1,446</b> | <b>766</b>  |
| <b>Externally Restricted Receivables</b>            |       |              |             |              |             |
| <b>Water Supply</b>                                 |       |              |             |              |             |
| - Specific Purpose Grants                           |       | -            | -           | 447          | -           |
| - Rates & Availability Charges                      |       | 65           | 39          | 209          | 57          |
| - Other   |       | 84           | -           | -            | -           |
| <b>Sewerage Services</b>                            |       |              |             |              |             |
| - Rates & Availability Charges                      |       | 64           | 39          | 76           | 31          |
| - Other   |       | 5            | -           | -            | -           |
| <b>Domestic Waste Management</b>                    |       | <b>64</b>    | <b>-</b>    | <b>55</b>    | <b>-</b>    |
| <b>Total External Restrictions</b>                  |       | <b>282</b>   | <b>78</b>   | <b>787</b>   | <b>88</b>   |
| <b>Internally Restricted Receivables</b>            |       |              |             |              |             |
| Nil   |       |              |             |              |             |
| <b>Unrestricted Receivables</b>                     |       | <b>1,077</b> | <b>422</b>  | <b>659</b>   | <b>678</b>  |
| <b>TOTAL NET RECEIVABLES</b>                        |       | <b>1,359</b> | <b>500</b>  | <b>1,446</b> | <b>766</b>  |

## Bogan Shire Council

### Notes to the Financial Statements for the financial year ended 30 June 2010

#### Note 7. Receivables

\$ '000

##### Notes on Debtors on previous page:

- (i) Rates & Annual Charges Outstanding are secured against the property.
- (ii) Doubtful Rates Debtors are provided for where the value of the property is less than the debt outstanding.  
An allowance for other doubtful debts is made when there is objective evidence that a receivable is impaired.
- (iii) Interest is charged on overdue rates & charges at 9.00% (2009 10.00%).  
Generally all other receivables are non interest bearing.
- (iv) Please refer to Note 15 for issues concerning Credit Risk and Fair Value disclosures.

#### Note 8. Inventories & Other Assets

| \$ '000  | Notes | 2010              |                 | 2009              |                 |
|--|-------|-------------------|-----------------|-------------------|-----------------|
|  |       | Current           | Non Current     | Current           | Non Current     |
| <b>Inventories</b>                                 |       |                   |                 |                   |                 |
| Stores & Materials                                 |       | 286               | -               | 287               | -               |
| <b>Total Inventories</b>                           |       | <b>286</b>        | <b>-</b>        | <b>287</b>        | <b>-</b>        |
| <b>Other Assets</b>                                |       |                   |                 |                   |                 |
| Prepayments  |       | 203               | -               | 4                 | -               |
| <b>Total Other Assets</b>                          |       | <b>203</b>        | <b>-</b>        | <b>4</b>          | <b>-</b>        |
| <b><u>TOTAL INVENTORIES &amp; OTHER ASSETS</u></b> |       | <b><u>489</u></b> | <b><u>-</u></b> | <b><u>291</u></b> | <b><u>-</u></b> |

##### (i) Externally Restricted Assets

Nil

|   |            |          |            |          |
|---|------------|----------|------------|----------|
| Total Externally Restricted Assets          | -          | -        | -          | -        |
| Total Internally Restricted Assets          | -          | -        | -          | -        |
| Total Unrestricted Assets                   | 489        | -        | 291        | -        |
| <b>TOTAL INVENTORIES &amp; OTHER ASSETS</b> | <b>489</b> | <b>-</b> | <b>291</b> | <b>-</b> |

Bogan Shire Council

Notes to the Financial Statements  
for the financial year ended 30 June 2010

Note 9a. Infrastructure, Property, Plant & Equipment

| \$ '000   | as at 30/6/2009 |                  |               |            |                   | Asset Movements during the Reporting Period |                              |                         |                            |  | as at 30/6/2010 |                  |                |            |                   |
|---|-----------------|------------------|---------------|------------|-------------------|---|------------------------------|-------------------------|----------------------------|--|-----------------|------------------|----------------|------------|-------------------|
|   | At<br>Cost      | At<br>Fair Value | Accumulated   |            | Carrying<br>Value | Asset<br>Additions                          | WDV<br>of Asset<br>Disposals | Depreciation<br>Expense | Adjustments<br>& Transfers | Revaluation<br>Increments to<br>Equity (ARR) | At<br>Cost      | At<br>Fair Value | Accumulated    |            | Carrying<br>Value |
|   |                 |                  | Deprec.       | Impairment |                   |   |                              |                         |                            |  |                 |                  | Dep'n          | Impairment |                   |
| Plant & Equipment   | -               | 7,208            | 3,993         | -          | 3,215             | 492   | (196)                        | (370)                   | 15                         | -  | -               | 7,205            | 4,049          | -          | 3,156             |
| Office Equipment  | -               | 360              | 126           | -          | 234               | 50  | -                            | (69)                    | -                          | -  | -               | 410              | 195            | -          | 215               |
| Furniture & Fittings  | -               | 128              | 100           | -          | 28                | -   | -                            | (11)                    | -                          | -  | -               | 128              | 111            | -          | 17                |
| <b>Land:</b>  |                 |                  |               |            |                   |   |                              |                         |                            |  |                 |                  |                |            |                   |
| - Operational Land  | -               | 103              | -             | -          | 103               | -   | -                            | -                       | -                          | -  | -               | 103              | -              | -          | 103               |
| - Community Land  | -               | 3,614            | -             | -          | 3,614             | 122   | -                            | -                       | -                          | -  | -               | 3,736            | -              | -          | 3,736             |
| Buildings - Non Specialised                                   | -               | 15,229           | 2,404         | -          | 12,825            | 192   | -                            | (125)                   | -                          | -  | -               | 15,421           | 2,529          | -          | 12,892            |
| Buildings - Specialised                                       | -               | 2,216            | 688           | -          | 1,528             | 11  | -                            | (46)                    | -                          | -  | -               | 2,227            | 734            | -          | 1,493             |
| Other Structures  | -               | 2,520            | 583           | -          | 1,937             | -   | -                            | (83)                    | 923                        | -  | -               | 4,310            | 1,533          | -          | 2,777             |
| <b>Infrastructure:</b>  |                 |                  |               |            |                   |   |                              |                         |                            |  |                 |                  |                |            |                   |
| - Roads, Bridges, Footpaths                                   | 152,990         | -                | 41,228        | -          | 111,762           | 591   | -                            | (656)                   | (936)                      | 171,666                                      | -               | 386,976          | 104,549        | -          | 282,427           |
| - Stormwater Drainage   | 4,643           | -                | 2,212         | -          | 2,431             | -   | -                            | (53)                    | 1                          | 37,063                                       | -               | 76,991           | 37,549         | -          | 39,442            |
| - Water Supply Network  | -               | 24,661           | 14,239        | -          | 10,422            | 44  | -                            | (347)                   | -                          | 312  | -               | 25,444           | 15,013         | -          | 10,431            |
| - Sewerage Network  | -               | 9,703            | 2,820         | -          | 6,883             | 100   | -                            | (159)                   | -                          | 203  | -               | 10,094           | 3,067          | -          | 7,027             |
| <b>Other Assets:</b>  |                 |                  |               |            |                   |   |                              |                         |                            |  |                 |                  |                |            |                   |
| - Library Books   | 16              | -                | 12            | -          | 4                 | -   | -                            | (2)                     | -                          | -  | -               | 16               | 14             | -          | 2                 |
| - Other   | 154             | -                | 152           | -          | 2                 | -   | -                            | (1)                     | -                          | -  | -               | 154              | 153            | -          | 1                 |
| <b>TOTAL INFRASTRUCTURE,<br/>PROPERTY, PLANT &amp; EQUIP.</b> | <b>157,803</b>  | <b>65,742</b>    | <b>68,557</b> | <b>-</b>   | <b>154,988</b>    | <b>1,602</b>                                | <b>(196)</b>                 | <b>(1,922)</b>          | <b>3</b>                   | <b>209,244</b>                               | <b>-</b>        | <b>533,215</b>   | <b>169,496</b> | <b>-</b>   | <b>363,719</b>    |



## Bogan Shire Council

Notes to the Financial Statements  
for the financial year ended 30 June 2010

## Note 9b. Externally Restricted Infrastructure, Property, Plant &amp; Equipment

| \$ '000<br>Class of Asset          | Actual<br>2010 |                  |                      |                   | Actual<br>2009 |                  |                      |                   |
|------------------------------------|----------------|------------------|----------------------|-------------------|----------------|------------------|----------------------|-------------------|
|                                    | At<br>Cost     | At<br>Fair Value | A/Dep &<br>Impairm't | Carrying<br>Value | At<br>Cost     | At<br>Fair Value | A/Dep &<br>Impairm't | Carrying<br>Value |
| <b>Water Supply</b>                |                |                  |                      |                   |                |                  |                      |                   |
| Office Equipment                   | 81             | -                | 14                   | <b>67</b>         | -              | 37               | 9                    | <b>28</b>         |
| Infrastructure                     | -              | 25,363           | 14,999               | <b>10,364</b>     | -              | 24,624           | 14,230               | <b>10,394</b>     |
| <b>Total Water Supply</b>          | <b>81</b>      | <b>25,363</b>    | <b>15,013</b>        | <b>10,431</b>     | <b>-</b>       | <b>24,661</b>    | <b>14,239</b>        | <b>10,422</b>     |
| <b>Sewerage Services</b>           |                |                  |                      |                   |                |                  |                      |                   |
| Plant & Equipment                  | 72             | -                | 6                    | <b>66</b>         | -              | 6                | 2                    | <b>4</b>          |
| Other Structures                   | 416            | -                | 146                  | <b>270</b>        | -              | 416              | 143                  | <b>273</b>        |
| Infrastructure                     | -              | 9,606            | 2,915                | <b>6,691</b>      | -              | 9,281            | 2,675                | <b>6,606</b>      |
| <b>Total Sewerage Services</b>     | <b>488</b>     | <b>9,606</b>     | <b>3,067</b>         | <b>7,027</b>      | <b>-</b>       | <b>9,703</b>     | <b>2,820</b>         | <b>6,883</b>      |
| <b>Domestic Waste Management</b>   |                |                  |                      |                   |                |                  |                      |                   |
| Plant & Equipment                  | 396            | -                | 121                  | <b>275</b>        | -              | 396              | 92                   | <b>304</b>        |
| Buildings                          | 27             | -                | 4                    | <b>23</b>         | -              | 27               | 4                    | <b>23</b>         |
| Other Structures                   | 40             | -                | 9                    | <b>31</b>         | -              | 40               | 8                    | <b>32</b>         |
| <b>Total DWM</b>                   | <b>463</b>     | <b>-</b>         | <b>134</b>           | <b>329</b>        | <b>-</b>       | <b>463</b>       | <b>104</b>           | <b>359</b>        |
| <b>TOTAL RESTRICTED I,PP&amp;E</b> | <b>1,032</b>   | <b>34,969</b>    | <b>18,214</b>        | <b>17,787</b>     | <b>-</b>       | <b>34,827</b>    | <b>17,163</b>        | <b>17,664</b>     |

## Note 9c. Infrastructure, Property, Plant &amp; Equipment - Current Year Impairments

\$ '000

Council has recognised no impairment losses during the reporting period nor reversed any prior period losses.

## Bogan Shire Council

## Notes to the Financial Statements

for the financial year ended 30 June 2010

## Note 10a. Payables, Borrowings &amp; Provisions

| \$ '000  | Notes | 2010         |             | 2009         |             |
|--|-------|--------------|-------------|--------------|-------------|
|  |       | Current      | Non Current | Current      | Non Current |
| <b>Payables</b>  |       |              |             |              |             |
| Goods & Services - operating expenditure               |       | 451          | -           | 228          | -           |
| Goods & Services - capital expenditure                 |       | 55           | -           | 51           | -           |
| Payments Received In Advance                           |       | 34           | -           | 215          | -           |
| Accrued Expenses:                                      |       |              |             |              |             |
| - Borrowings   |       | 6            | -           | 8            | -           |
| - Salaries & Wages                                     |       | 36           | -           | 58           | -           |
| - Other Expenditure Accruals                           |       | -            | -           | 24           | -           |
| ATO - Net GST Payable                                  |       | -            | -           | 10           | -           |
| Other  |       | 9            | -           | 7            | -           |
| <b>Total Payables</b>                                  |       | <b>591</b>   | <b>-</b>    | <b>601</b>   | <b>-</b>    |
| <b>Borrowings</b>                                      |       |              |             |              |             |
| Loans - Secured <sup>1</sup>                           |       | 430          | 379         | 454          | 789         |
| <b>Total Borrowings</b>                                |       | <b>430</b>   | <b>379</b>  | <b>454</b>   | <b>789</b>  |
| <b>Provisions</b>                                      |       |              |             |              |             |
| <b>Employee Benefits;</b>                              |       |              |             |              |             |
| Annual Leave   |       | 349          | -           | 311          | -           |
| Long Service Leave                                     |       | 519          | 52          | 499          | 56          |
| <b>Sub Total - Aggregate Employee Benefits</b>         |       | <b>868</b>   | <b>52</b>   | <b>810</b>   | <b>56</b>   |
| <b>Total Provisions</b>                                |       | <b>868</b>   | <b>52</b>   | <b>810</b>   | <b>56</b>   |
| <b>Total Payables,<br/>Borrowings &amp; Provisions</b> |       | <b>1,889</b> | <b>431</b>  | <b>1,865</b> | <b>845</b>  |

## (i) Liabilities relating to Restricted Assets

|   | 2010      |             | 2009       |             |
|---|-----------|-------------|------------|-------------|
|   | Current   | Non Current | Current    | Non Current |
| <b>Externally Restricted Assets</b>                         |           |             |            |             |
| Water   | 42        | -           | 184        | -           |
| Sewer   | 40        | -           | 18         | 19          |
| <b>Liabilities relating to externally restricted assets</b> | <b>82</b> | <b>-</b>    | <b>202</b> | <b>19</b>   |
| <b>Internally Restricted Assets</b>                         |           |             |            |             |
| Nil   |           |             |            |             |
| <b>Total Liabilities relating to restricted assets</b>      | <b>82</b> | <b>-</b>    | <b>202</b> | <b>19</b>   |

<sup>1</sup> Loans are secured over the General Rating Income of Council

Disclosures on Liability Interest Rate Risk Exposures, Fair Value Disclosures & Security can be found in Note 15.

## Bogan Shire Council

Notes to the Financial Statements  
for the financial year ended 30 June 2010

## Note 10a. Payables, Borrowings &amp; Provisions (continued)

| \$ '000   | 2010       | 2009       |
|---|------------|------------|
| <b>(ii) Current Liabilities not anticipated to be settled within the next 12 months</b>                             |            |            |
| The following Liabilities, even though classified as current, are not expected to be settled in the next 12 months. |            |            |
| Provisions - Employees Benefits   | 500        | 423        |
|   | <b>500</b> | <b>423</b> |

## Note 10b. Description of and movements in Provisions

| Class of Provision | 2009                         |                       |                          | 2010                                     |                         | Closing Balance as at 30/6/10 |
|--------------------|------------------------------|-----------------------|--------------------------|--|-------------------------|-------------------------------|
|                    | Opening Balance as at 1/7/09 | Additional Provisions | Decrease due to Payments | Remeasurement effects due to Discounting | Unused amounts reversed |                               |
| Annual Leave       | 311                          | 217                   | (179)                    | -  | -                       | 349                           |
| Long Service Leave | 555                          | 118                   | (102)                    | -  | -                       | 571                           |
| <b>TOTAL</b>       | <b>866</b>                   | <b>335</b>            | <b>(281)</b>             | <b>-</b>                                 | <b>-</b>                | <b>920</b>                    |

a. Employees Leave Entitlements & On-Costs represents those benefits accrued and payable and an estimate of those that will become payable in the future as a result of past service.

## Bogan Shire Council

## Notes to the Financial Statements

for the financial year ended 30 June 2010

## Note 11. Statement of Cash Flows - Additional Information

| \$ '000   | Notes | Actual<br>2010 | Actual<br>2009 |
|---|-------|----------------|----------------|
| <b>(a) Reconciliation of Cash Assets</b>  |       |                |                |
| Total Cash & Cash Equivalent Assets   | 6a    | 2,435          | 3,940          |
| Less Bank Overdraft   | 10    | -              | -              |
| <b>BALANCE as per the STATEMENT of CASH FLOWS</b>   |       | <b>2,435</b>   | <b>3,940</b>   |
| <b>(b) Reconciliation of Net Operating Result<br/>to Cash provided from Operating Activities</b>  |       |                |                |
| <b>Net Operating Result from Income Statement</b>   |       | <b>568</b>     | <b>(307)</b>   |
| Adjust for non cash items:  |       |                |                |
| Depreciation & Amortisation   |       | 1,922          | 1,875          |
| Net Losses/(Gains) on Disposal of Assets  |       | (50)           | (81)           |
| Losses/(Gains) recognised on Fair Value Re-measurements through the P&L:                          |       |                |                |
| - Interest Free Advances made by Council (Deferred Debtors)                                       |       | -              | (54)           |
| Amortisation of Premiums, Discounts & Prior Period Fair Valuations                                |       |                |                |
| - Interest on all fair value adjusted Interest Free Advances made by Council                      |       | (42)           | -              |
| Share of Net (Profits) or Losses of Associates/Joint Ventures                                     |       | (31)           | 5              |
| +/- Movement in Operating Assets and Liabilities & Other Cash Items:                              |       |                |                |
| Decrease/(Increase) in Receivables  |       | (16)           | 147            |
| Increase/(Decrease) in Provision for Doubtful Debts   |       | 22             | 33             |
| Decrease/(Increase) in Inventories  |       | 1              | 10             |
| Decrease/(Increase) in Other Current Assets   |       | (199)          | 19             |
| Increase/(Decrease) in Payables   |       | 223            | (88)           |
| Increase/(Decrease) in accrued Interest Payable   |       | (2)            | (1)            |
| Increase/(Decrease) in other accrued Expenses Payable   |       | (46)           | 85             |
| Increase/(Decrease) in Other Current Liabilities  |       | (189)          | 54             |
| Increase/(Decrease) in Employee Leave Entitlements  |       | 54             | (18)           |
| <b>NET CASH PROVIDED FROM/(USED IN)<br/>OPERATING ACTIVITIES from the STATEMENT of CASH FLOWS</b> |       | <b>2,215</b>   | <b>1,679</b>   |

## Bogan Shire Council

Notes to the Financial Statements  
for the financial year ended 30 June 2010

## Note 11. Statement of Cash Flows - Additional Information (continued)

| \$ '000  | Notes | Actual<br>2010 | Actual<br>2009 |
|--|-------|----------------|----------------|
| <b>(c) Non-Cash Investing &amp; Financing Activities</b>                                       |       |                |                |
| Nil  |       |                |                |
| <b>(d) Financing Arrangements</b>  |       |                |                |
| <b>(i) Unrestricted access was available at balance date to the following lines of credit:</b> |       |                |                |
| Bank Overdraft Facilities <sup>(1)</sup>   |       | 200            | 200            |
| Credit Cards / Purchase Cards  |       | 10             | 10             |
| Other  |       | -              | -              |
| <b>Total Financing Arrangements</b>  |       | <b>210</b>     | <b>210</b>     |
| <b>Amounts utilised as at Balance Date:</b>  |       |                |                |
| - Bank Overdraft Facilities  |       | -              | -              |
| - Credit Cards / Purchase Cards  |       | -              | -              |
| - Other  |       | -              | -              |
| <b>Total Financing Arrangements Utilised</b>   |       | <b>-</b>       | <b>-</b>       |

1. The Bank overdraft facility may be drawn at any time and may be terminated by the bank without notice.  
Interest rates on overdrafts are Interest Rates on Loans & Other Payables are disclosed in Note 15.

**(ii) Secured Loan Liabilities**

Loans are secured by a mortgage over future years Rate Revenue only.

**(e) Net Cash Flows Attributable to Discontinued Operations**

Please refer to Note 24 for details of Cash Flows that relate to Discontinued Operations



## Bogan Shire Council

### Notes to the Financial Statements for the financial year ended 30 June 2010

#### Note 12. Commitments for Expenditure

| \$ '000  | Notes | Actual<br>2010 | Actual<br>2009 |
|--|-------|----------------|----------------|
| <b>(a) Capital Commitments (exclusive of GST)</b>  |       |                |                |
| Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:           |       |                |                |
| <b>Property, Plant &amp; Equipment</b>   |       |                |                |
| Other  |       | -              | 40             |
| <b>Total Commitments</b>   |       | <b>-</b>       | <b>40</b>      |
| <b>These expenditures are payable as follows:</b>  |       |                |                |
| Within the next year   |       | -              | 40             |
| Later than one year and not later than 5 years   |       | -              | -              |
| Later than 5 years   |       | -              | -              |
| <b>Total Payable</b>   |       | <b>-</b>       | <b>40</b>      |
| <b>Sources for Funding of Capital Commitments:</b>   |       |                |                |
| Unrestricted General Funds   |       | -              | 40             |
| <b>Total Sources of Funding</b>  |       | <b>-</b>       | <b>40</b>      |
| <b>(b) Other Expenditure Commitments (exclusive of GST)</b>  |       |                |                |
| Other Non Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities: |       |                |                |
| Audit Services   |       | 96             | 120            |
| Swimming Pool Management   |       | 120            | 120            |
| State Roads Contract   |       | -              | 8              |
| <b>Total Commitments</b>   |       | <b>216</b>     | <b>248</b>     |
| <b>These expenditures are payable as follows:</b>  |       |                |                |
| Within the next year   |       | 84             | 92             |
| Later than one year and not later than 5 years   |       | 132            | 156            |
| Later than 5 years   |       | -              | -              |
| <b>Total Payable</b>   |       | <b>216</b>     | <b>248</b>     |

## Bogan Shire Council

### Notes to the Financial Statements for the financial year ended 30 June 2010

#### Note 12. Commitments for Expenditure (continued)

| \$ '000   | Notes | Actual<br>2010 | Actual<br>2009 |
|---|-------|----------------|----------------|
| <b>(c) Finance Lease Commitments</b>  |       |                |                |
| Nil   |       |                |                |
| <b>(d) Operating Lease Commitments (Non Cancellable)</b>  |       |                |                |
| Nil   |       |                |                |
| <b>(e) Remuneration Commitments</b>   |       |                |                |
| Commitments for the payment of salaries & other remuneration under long-term employment contracts in existence at reporting date but not recognised as liabilities are payable: |       |                |                |
| Within the next year  |       | 138            | 137            |
| Later than one year and not later than 5 years  |       | 138            | 431            |
| Later than 5 years  |       | -              | -              |
| <b>Total Payable</b>  |       | <b>276</b>     | <b>568</b>     |

#### (f) Investment in Associates / Joint Ventures - Commitments

For Capital Commitments and Other Commitments relating to Investments in Associates & Joint Ventures, refer to Note 19 (b)

## Bogan Shire Council

## Notes to the Financial Statements

for the financial year ended 30 June 2010

## Note 13a. Statement of Performance Measurement - Indicators (Consolidated)

| \$ '000  | Amounts<br>2010 | Indicator<br>2010 | Prior Periods<br>2009      2008 |        |
|--|-----------------|-------------------|---------------------------------|--------|
| <b>1. Unrestricted Current Ratio</b>   |                 |                   |                                 |        |
| Current Assets less all External Restrictions <sup>(1)</sup>   | <u>4,380</u>    | 3.35 : 1          | 3.41                            | 4.13   |
| Current Liabilities less Specific Purpose Liabilities <sup>(2,3)</sup>                                   | <u>1,307</u>    |                   |                                 |        |
| <b>2. Debt Service Ratio</b>   |                 |                   |                                 |        |
| Debt Service Cost  | <u>525</u>      | 7.16%             | 7.52%                           | 8.25%  |
| Revenue from Continuing Operations<br>excluding Capital Items & Specific<br>Purpose Grants/Contributions | <u>7,330</u>    |                   |                                 |        |
| <b>3. Rates &amp; Annual Charges<br/>Coverage Ratio</b>  |                 |                   |                                 |        |
| Rates & Annual Charges   | <u>3,107</u>    | 29.14%            | 29.69%                          | 30.40% |
| Revenue from Continuing Operations   | <u>10,663</u>   |                   |                                 |        |
| <b>4. Rates, Annual Charges, Interest &amp;<br/>Extra Charges Outstanding Percentage</b>                 |                 |                   |                                 |        |
| Rates, Annual & Extra Charges Outstanding  | <u>413</u>      | 11.69%            | 11.30%                          | 11.44% |
| Rates, Annual & Extra Charges Collectible  | <u>3,533</u>    |                   |                                 |        |
| <b>5. Building &amp; Infrastructure<br/>Renewals Ratio</b>   |                 |                   |                                 |        |
| Asset Renewals <sup>(4)</sup> [Buildings & Infrastructure]   | <u>557</u>      | 40.19%            | 31.52%                          | 72.33% |
| Depreciation, Amortisation & Impairment<br>(Building & Infrastructure Assets)                            | <u>1,386</u>    |                   |                                 |        |

## Notes

(1) Refer Notes 6-8 inclusive.

Also excludes any Real Estate &amp; Land for resale not expected to be sold in the next 12 months

(2) Refer to Note 10(a).

(3) Refer to Note 10(c) - excludes all payables &amp; provisions not expected to be paid in the next 12 months (incl. ELE).

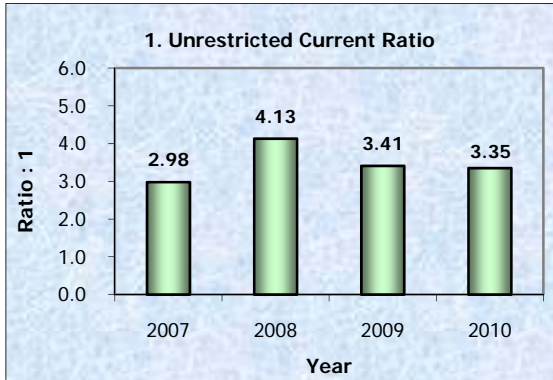
(4) Asset Renewals represent the replacement &amp;/or refurbishment of existing assets to an equivalent capacity or performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.

Bogan Shire Council

Notes to the Financial Statements  
for the financial year ended 30 June 2010

Note 13a. Statement of Performance Measurement - Graphs (Consolidated)

\$ '000



**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 2009/10 Result**

**2009/10 Ratio 3.35 : 1**

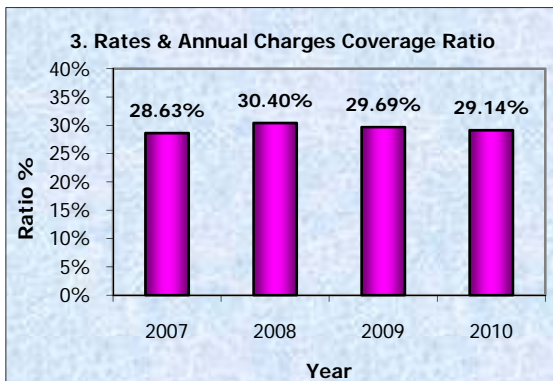


**Purpose of Debt Service Ratio**

To assess the impact of loan principal & interest repayments on the discretionary revenue of council.

**Commentary on 2009/10 Result**

**2009/10 Ratio 7.16%**

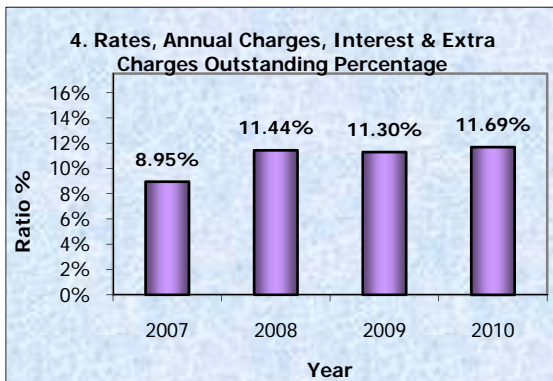


**Purpose of Rates & Annual Charges Coverage Ratio**

To assess the degree of Council's dependence upon revenue from rates and annual charges and to assess the security of Council's income.

**Commentary on 2009/10 Result**

**2009/10 Ratio 29.14%**



**Purpose of Rates & Annual Charges Outstanding Ratio**

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

**Commentary on 2009/10 Result**

**2009/10 Ratio 11.69%**

## Bogan Shire Council

### Notes to the Financial Statements for the financial year ended 30 June 2010

#### Note 13b. Statement of Performance Measurement - Indicators (by Fund)

| \$ '000  | Water<br>2010 | Sewer<br>2010 | General <sup>1</sup><br>2010 |
|--|---------------|---------------|------------------------------|
| <b>1. Unrestricted Current Ratio</b>   |               |               |                              |
| Current Assets less all External Restrictions <sup>(1)</sup>   | 267.40 : 1    | 207.65 : 1    | 3.35 : 1                     |
| Current Liabilities less Specific Purpose Liabilities <sup>(2,3)</sup>                                   |               |               |                              |
| <b>2. Debt Service Ratio</b>   |               |               |                              |
| Debt Service Cost  | 0.00%         | 3.82%         | 8.52%                        |
| Revenue from Continuing Operations<br>excluding Capital Items & Specific<br>Purpose Grants/Contributions |               |               |                              |
| <b>3. Rates &amp; Annual Charges<br/>Coverage Ratio</b>  |               |               |                              |
| Rates & Annual Charges   | 38.23%        | 55.82%        | 26.81%                       |
| Revenue from Continuing Operations   |               |               |                              |
| <b>4. Rates, Annual Charges, Interest &amp;<br/>Extra Charges Outstanding Percentage</b>                 |               |               |                              |
| Rates, Annual & Extra Charges Outstanding  | 30.06%        | 36.40%        | 7.09%                        |
| Rates, Annual & Extra Charges Collectible  |               |               |                              |
| <b>5. Building &amp; Infrastructure<br/>Renewals Ratio</b>   |               |               |                              |
| Asset Renewals <sup>(4)</sup> [Buildings & Infrastructure]   | 0.00%         | 0.00%         | 63.30%                       |
| Depreciation, Amortisation & Impairment<br>(Building & Infrastructure Assets)                            |               |               |                              |

#### Notes

<sup>(1)</sup> General Fund refers to all of Council's activities except for it's Water & Sewer activities which are listed separately.

## Bogan Shire Council

### Notes to the Financial Statements

for the financial year ended 30 June 2010

#### Note 14. Investment Properties

\$ '000

Council has not classified any Land or Buildings as "Investment Properties"

#### Note 15. Financial Risk Management

##### Risk Management

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.

A comparison by category of the carrying amounts and fair values of Council's Financial Assets & Financial Liabilities recognised in the financial statements is presented below.

|                                    | Carrying Value |              | Fair Value   |              |
|------------------------------------|----------------|--------------|--------------|--------------|
|                                    | 2010           | 2009         | 2010         | 2009         |
| <b>Financial Assets</b>            |                |              |              |              |
| Cash and Cash Equivalents          | 2,435          | 3,940        | 2,435        | 3,940        |
| Investments                        |                |              |              |              |
| - "Held to Maturity"               | 3,320          | 1,000        | 3,320        | 1,000        |
| Receivables                        | 1,859          | 2,212        | 1,859        | 2,212        |
| <b>Total Financial Assets</b>      | <b>7,614</b>   | <b>7,152</b> | <b>7,614</b> | <b>7,152</b> |
| <b>Financial Liabilities</b>       |                |              |              |              |
| Payables                           | 557            | 386          | 557          | 386          |
| Loans / Advances                   | 809            | 1,243        | 809          | 1,243        |
| <b>Total Financial Liabilities</b> | <b>1,366</b>   | <b>1,629</b> | <b>1,366</b> | <b>1,629</b> |

Fair Value is determined as follows:

- **Cash & Cash Equivalents, Receivables, Payables** - are estimated to be the carrying value which approximates mkt value.
- **Borrowings & Held to Maturity Investments** - are based upon estimated future cash flows discounted by the current market interest rates applicable to assets & liabilities with similar risk profiles, unless quoted market prices are available.
- Financial Assets classified (i) "**at far value through profit & loss**" or (ii) **Available for Sale** - are based upon quoted market prices (in active markets for identical investments) at the reporting date or independent valuation.



## Bogan Shire Council

### Notes to the Financial Statements

for the financial year ended 30 June 2010

#### Note 15. Financial Risk Management (continued)

\$ '000

##### (a) Cash & Cash Equivalents, Financial assets "at fair value through the profit & Loss", "Available-for-sale" financial assets & "Held-to-maturity" Investments

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

Council has an Investment Policy which complies with the Local Government Act & Minister's Investment Order. 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.

The major risk associated with Investments is price risk - the risk that the capital value of Investments may fluctuate due to changes in market prices, whether there 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.

Cash & Investments are also subject to interest rate risk - the risk that movements in interest rates could affect returns and income.

A further risk associated with Cash & Investments is credit risk - the risk that the counterparty (to an investment) 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.

The following represents a summary of the sensitivity of Council's Income Statement and Accumulated Surplus (during the reporting period) due to a change in either the price of a financial asset or the interest rates applicable.

It is assumed that the change in interest rates would have been constant throughout the reporting period.

|  | Increase of Values/Rates |        | Decrease of Values/Rates |        |
|--|--------------------------|--------|--------------------------|--------|
|  | Profit                   | Equity | Profit                   | Equity |
| <b>2010</b>  |                          |        |                          |        |
| Possible impact of a 10% movement in Market Values | -                        | -      | -                        | -      |
| Possible impact of a 1% movement in Interest Rates | 60                       | 60     | (60)                     | (60)   |
| <b>2009</b>  |                          |        |                          |        |
| Possible impact of a 10% movement in Market Values | -                        | -      | -                        | -      |
| Possible impact of a 1% movement in Interest Rates | 49                       | 49     | (49)                     | (49)   |

## Bogan Shire Council

### Notes to the Financial Statements for the financial year ended 30 June 2010

#### Note 15. Financial Risk Management (continued)

\$ '000

##### (b) Receivables

Council's major receivables comprise **(i) Rates & Annual charges** and **(ii) User Charges & Fees**.

The major risk associated with these receivables is credit risk - the risk that debts due and payable to Council may not be repaid in full.

Council manages this risk by monitoring outstanding debt and employing stringent debt recovery procedures. It also encourages ratepayers to pay their rates by the due date through incentives.

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

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

A profile of Council's receivables credit risk at balance date follows:

|   | 2010                         | 2010                 | 2009                         | 2009                 |
|---|------------------------------|----------------------|------------------------------|----------------------|
|   | Rates &<br>Annual<br>Charges | Other<br>Receivables | Rates &<br>Annual<br>Charges | Other<br>Receivables |
| <b>(i) Ageing of Receivables</b>                                |                              |                      |                              |                      |
| Current (not yet overdue)                                       | 141                          | 626                  | (42)                         | 1,058                |
| Past due by up to 30 days                                       | 34                           | 126                  | 53                           | 115                  |
| Past due between 31 and 180 days                                | 42                           | 315                  | 68                           | 296                  |
| Past due between 181 and 365 days                               | 45                           | 463                  | 72                           | 429                  |
| Past due by more than 1 year                                    | 128                          | 42                   | 200                          | 44                   |
|   | <b>390</b>                   | <b>1,572</b>         | <b>351</b>                   | <b>1,942</b>         |
| <b>(ii) Movement in Provision for Impairment of Receivables</b> |                              |                      | 2010                         | 2009                 |
| Balance at the beginning of the year                            |                              |                      | 81                           | 48                   |
| + new provisions recognised during the year                     |                              |                      | 22                           | 33                   |
| <b>Balance at the end of the year</b>                           |                              |                      | <b>103</b>                   | <b>81</b>            |

## Bogan Shire Council

### Notes to the Financial Statements

for the financial year ended 30 June 2010

#### Note 15. Financial Risk Management (continued)

\$ '000

##### (c) Payables & Borrowings

Payables & Borrowings are both subject to liquidity risk - 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 maintaining an adequate cash buffer.

As well, payment terms can (in extenuating circumstances) be extended & overdraft facilities can be drawn down.

The contractual undiscounted cash outflows (ie. principal and interest) of Council's Payables & Borrowings are set out in the Liquidity Table below:

| \$ '000                            | Subject to no maturity | payable in:  |            |            |           |          |          | Total Cash Outflows | Actual Carrying Values |
|------------------------------------|------------------------|--------------|------------|------------|-----------|----------|----------|---------------------|------------------------|
|                                    |                        | ≤ 1 Year     | 1-2 Yrs    | 2-3 Yrs    | 3-4 Yrs   | 4-5 Yrs  | > 5 Yrs  |                     |                        |
| <b>2010</b>                        |                        |              |            |            |           |          |          |                     |                        |
| Trade/Other Payables               | -                      | 1,049        | -          | -          | -         | -        | -        | 1,049               | 557                    |
| Loans & Advances                   | -                      | 483          | 401        | 2          | 1         | -        | -        | 887                 | 809                    |
| <b>Total Financial Liabilities</b> | <b>-</b>               | <b>1,532</b> | <b>401</b> | <b>2</b>   | <b>1</b>  | <b>-</b> | <b>-</b> | <b>1,936</b>        | <b>1,366</b>           |
| <b>2009</b>                        |                        |              |            |            |           |          |          |                     |                        |
| Trade/Other Payables               | -                      | 386          | -          | -          | -         | -        | -        | 386                 | 386                    |
| Loans & Advances                   | -                      | 547          | 462        | 367        | 37        | 1        | 3        | 1,417               | 1,243                  |
| <b>Total Financial Liabilities</b> | <b>-</b>               | <b>933</b>   | <b>462</b> | <b>367</b> | <b>37</b> | <b>1</b> | <b>3</b> | <b>1,803</b>        | <b>1,629</b>           |

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

The following interest rates were applicable to Council's Borrowings at balance date:

|  | 2010           |                       | 2009           |                       |
|--|----------------|-----------------------|----------------|-----------------------|
|  | Carrying Value | Average Interest Rate | Carrying Value | Average Interest Rate |
| Trade/Other Payables                   | 557            | 0.0%                  | 386            | 0.0%                  |
| Loans & Advances - Fixed Interest Rate | 809            | 7.4%                  | 1,243          | 7.4%                  |
|  | <u>1,366</u>   |                       | <u>1,629</u>   |                       |

## Bogan Shire Council

### Notes to the Financial Statements

for the financial year ended 30 June 2010

#### Note 16. Material Budget Variations

\$ '000

Council's Original Financial Budget for 09/10 was incorporated as part of its Management Plan and was adopted by the Council on 23 June 2009.

While the Income Statement included in this General Purpose Financial Report must disclose the Original Budget adopted by Council, the Local Government Act requires Council to review its Financial Budget on a Quarterly Basis, so that it is able to manage the various variations between actuals versus budget that invariably occur throughout the year.

This Note sets out the details of MATERIAL VARIATIONS between Council's Original Budget and its Actual results for the year as per the Income Statement - even though such variations may have been adjusted for during each Quarterly Budget Review.

Material Variations represent those variances that amount to **10%** or more of the original budgeted figure.

Note that for Variations: **F** = Favourable Budget Variation, **U** = Unfavourable Budget Variation

| \$ '000   | 2010<br>Budget | 2010<br>Actual | 2010<br>Variance* |      |          |
|---|----------------|----------------|-------------------|------|----------|
| <b>REVENUES</b>   |                |                |                   |      |          |
| Rates & Annual Charges  | 3,115          | 3,107          | (8)               | (0%) | <b>U</b> |
| User Charges & Fees   | 954            | 1,012          | 58                | 6%   | <b>F</b> |
| Interest & Investment Revenue   | 184            | 329            | 145               | 79%  | <b>F</b> |
| Council had a conservative budget with better than expected rates of return.  |                |                |                   |      |          |
| Other Revenues  | 146            | 156            | 10                | 7%   | <b>F</b> |
| Operating Grants & Contributions  | 4,705          | 5,187          | 482               | 10%  | <b>F</b> |
| Flood Damage Contribution Received \$693k, not included at budget preparation as the amount to be received was unknown. |                |                |                   |      |          |
| Capital Grants & Contributions  | 295            | 791            | 496               | 168% | <b>F</b> |
| Road Construction Grant Received May 2010 \$590k for upgrade of road to mine site.                                      |                |                |                   |      |          |
| Net Gains from Disposal of Assets   | -              | 50             | 50                | 0%   | <b>F</b> |
| Share of Net Profits - Joint Ventures & Associates  | -              | 31             | 31                | 0%   | <b>F</b> |

## Bogan Shire Council

Notes to the Financial Statements  
for the financial year ended 30 June 2010

## Note 16. Material Budget Variations (continued)

| \$ '000  | 2010<br>Budget | 2010<br>Actual | 2010<br>----- Variance* ----- |      |          |
|--|----------------|----------------|-------------------------------|------|----------|
| <b>EXPENSES</b>  |                |                |                               |      |          |
| <b>Employee Benefits &amp; On-Costs</b>  | <b>4,292</b>   | <b>3,806</b>   | <b>486</b>                    | 11%  | <b>F</b> |
| Various staff vacancies during the year and temporary contract staff utilised. |                |                |                               |      |          |
| <b>Borrowing Costs</b>   | <b>87</b>      | <b>91</b>      | <b>(4)</b>                    | (5%) | <b>U</b> |
| <b>Materials &amp; Contracts</b>   | <b>3,231</b>   | <b>3,168</b>   | <b>63</b>                     | 2%   | <b>F</b> |
| <b>Depreciation &amp; Amortisation</b>   | <b>1,930</b>   | <b>1,922</b>   | <b>8</b>                      | 0%   | <b>F</b> |
| <b>Other Expenses</b>  | <b>1,100</b>   | <b>1,108</b>   | <b>(8)</b>                    | (1%) | <b>U</b> |

| \$ '000 | 2010<br>Budget | 2010<br>Actual | 2010<br>----- Variance* ----- |  |  |
|---------|----------------|----------------|-------------------------------|--|--|
|---------|----------------|----------------|-------------------------------|--|--|

**Budget Variations relating to Council's Cash Flow Statement include:**

|   |                |                |                |        |          |
|---|----------------|----------------|----------------|--------|----------|
| <b>Cash Flows from Operating Activities</b>   | <b>765</b>     | <b>2,215</b>   | <b>1,450</b>   | 189.5% | <b>F</b> |
| Flood damage and roads construction contributions received \$1.3m late in financial year ,<br>2010/11 first quarter's FAG payment received early. |                |                |                |        |          |
| <b>Cash Flows from Investing Activities</b>   | <b>(1,610)</b> | <b>(3,286)</b> | <b>(1,676)</b> | 104.1% | <b>U</b> |
| Long Term Investment not Reinvested in 2009/10. Deferred Debtor repayments not included in Budget<br>Cash Flow.                                   |                |                |                |        |          |
| <b>Cash Flows from Financing Activities</b>   | <b>(188)</b>   | <b>(434)</b>   | <b>(246)</b>   | 130.9% | <b>U</b> |
| Budget included a proposed loan of \$250k which was not taken up during the year.   |                |                |                |        |          |

## Bogan Shire Council

### Notes to the Financial Statements for the financial year ended 30 June 2010

#### Note 17. Statement of Developer Contributions

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**\$ '000**

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Council currently has no S94 Developer Contribution Plans or S94 Funds on hand from prior years.



## Bogan Shire Council

### Notes to the Financial Statements for the financial year ended 30 June 2010

#### Note 18. Contingencies & Other Assets/Liabilities Not Recognised

\$ '000

The following assets and liabilities do not qualify for recognition in the Balance Sheet, but their knowledge & disclosure is considered relevant to the users of Council's Financial Report.

#### LIABILITIES NOT RECOGNISED:

##### 1. Guarantees

##### (i) Defined Benefit Superannuation Contribution Plans

Council participates in an employer sponsored Defined Benefit Superannuation Scheme, and makes contributions as determined by the Superannuation Scheme's Trustees.

Member Councils bear responsibility of ensuring there are sufficient funds available to pay out the required benefits as they fall due.

The Schemes most recent full actuarial review indicated that the Net Assets of the Scheme were not sufficient to meet the accrued benefits of the Schemes Defined Benefit member category and that member Councils will need to make significantly higher contributions from 2009/10 & beyond.

The Local Government Superannuation Scheme however is unable to provide Council with an accurate estimate of its share of the net deficit and accordingly Council has not recorded any net liability from it's Defined Benefit Scheme obligations in accordance with AASB 119.

Future contributions made to the defined benefit scheme to rectify the net deficit position will be recognised as an expense when they become payable - similar to the accounting for Defined Contributions Plans.

##### (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 Councils 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 of any increased prudential requirements of APRA.

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.

## Bogan Shire Council

### Notes to the Financial Statements

for the financial year ended 30 June 2010

#### Note 18. Contingencies & Other Assets/Liabilities Not Recognised (continued)

\$ '000

##### LIABILITIES NOT RECOGNISED (continued):

##### 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.

###### (ii) S94 Plans

Council levies Section 94/94A Contributions upon various development across the Council area through the required Contributions Plans.

As part of these Plans, Council has received funds for which it will be required to expend the monies in accordance with those Plans.

As well, these Plans indicate proposed future expenditure to be undertaken by Council, which will be funded by making levies and receipting funds in future years or where a shortfall exists by the use of Council's General Funds.

These future expenses do not yet qualify as liabilities as of the Reporting Date, but represent Councils intention to spend funds in the manner and timing set out in those Plans.

###### (iii) Provisions - Insurance Claims

Under 'Insurance Debtors' in the balance sheet is an amount of \$40,000 relating to an insurance claim that, at the reporting date, was not yet filed with the insurance company. No provision against this amount has been raised based on conversations with the Council's broker that indicates that the amount in all likeness will still be settled.

###### (iv) Potential Land Acquisitions due to Planning Restrictions imposed by Council

Council has classified a number of privately owned land parcels as Local Open Space or Bushland.

As a result, where notified in writing by the various owners, Council will be required to purchase these land parcels.

At reporting date, reliable estimates as to the value of any potential liability (& subsequent land asset) from such potential acquisitions has not been possible.

##### 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 & including 30/6/08.

###### (ii) Infringement Notices/Fines

Fines & Penalty Income, the result of Council issuing Infringement Notices is followed up and collected by the Infringement Processing Bureau.

Councils 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 updated 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.

## Bogan Shire Council

### Notes to the Financial Statements

for the financial year ended 30 June 2010

#### Note 19. Controlled Entities, Associated Entities & Interests in Joint Ventures

\$ '000

Council's objectives can and in some cases are best met through the use of separate entities & operations.

These operations and entities range from 100% ownership and control through to lower levels of ownership and control via co-operative arrangements with other Councils, Bodies and other Outside Organisations.

The accounting and reporting for these various entities, operations and arrangements varies in accordance with accounting standards, depending on the level of Councils (i) interest and (ii) control and the type (form) of entity/operation, as follows;

##### Subsidiaries

Note 19(a)

Operational Arrangements where Councils Control (but not necessarily Interest) exceeds 50%

##### Associated Entities & Joint Venture Entities

Note 19(b)(i)&(ii)

Arrangements in the form of a Separate Entity that deploys the resources of the operation itself. Under Associated Entities, Council significantly influences the operations (but does not control them, whilst for JV Entities, Council Jointly Controls the Operations with other parties.

##### Joint Venture Operations

Note 19(c)

Arrangements that do not comprise an actual individual entity which can deploy the resources of the individual participants. Under JV Operations, Council Jointly Controls the operations with the Other Parties involved.

##### Subsidiaries, Associated Entities and Joint Ventures Not Recognised

Note 19(d)

#### Accounting Recognition:

(i) Subsidiaries disclosed under Note 19(a), and Joint Venture Operations disclosed at Note 19(c), are accounted for on a Line by Line Consolidation basis within the Income Statement and Balance Sheet.

(ii) Associated Entities and Joint Venture Entities as per Notes 19(b)(i) & (ii) are accounted for using the Equity Accounting Method - and are disclosed as a 1 line entry in both the Income Statement and Balance Sheet.

|                        | Council's Share of Net Income |                | Council's Share of Net Assets |                |
|------------------------|-------------------------------|----------------|-------------------------------|----------------|
|                        | Actual<br>2010                | Actual<br>2009 | Actual<br>2010                | Actual<br>2009 |
| Associated Entities    | -                             | -              | -                             | -              |
| Joint Venture Entities | 31                            | (5)            | 73                            | 42             |
| <b>Total</b>           | <b>31</b>                     | <b>(5)</b>     | <b>73</b>                     | <b>42</b>      |

## Bogan Shire Council

### Notes to the Financial Statements for the financial year ended 30 June 2010

#### Note 19. Controlled Entities, Associated Entities & Interests in Joint Ventures

\$ '000

##### 19(a) Subsidiaries (ie. Entities & Operations controlled by Council)

Council has no interest in any Subsidiaries.

##### 19(b) Associated Entities & Joint Venture Entities

###### (i) ASSOCIATED ENTITIES

Council has no interest in any Associated Entities.

###### (ii) JOINT VENTURE ENTITIES

###### (a) Carrying Amounts

| Name of Entity   | Principal Activity         | 2010      | 2009      |
|--|----------------------------|-----------|-----------|
| North Western Regional Library                         | Community Library Services | 73        | 42        |
| <b>Total Carrying Amounts - Joint Venture Entities</b> |                            | <b>73</b> | <b>42</b> |

###### (b) Relevant Interests

| Name of Entity                 | Interest in Outputs |      | Interest in Ownership |      | Proportion of Voting Power |      |
|--------------------------------|---------------------|------|-----------------------|------|----------------------------|------|
|                                | 2010                | 2009 | 2010                  | 2009 | 2010                       | 2009 |
| North Western Regional Library | 25%                 | 25%  | 25%                   | 25%  | 25%                        | 25%  |

###### (c) Movement in Carrying Amounts

|  | North Western Regional Library |           |
|--|--------------------------------|-----------|
|  | 2010                           | 2009      |
| Opening Balance  | 42                             | 47        |
| Share in Operating Result                                | 31                             | (5)       |
| <b>Councils Equity Share in the Joint Venture Entity</b> | <b>73</b>                      | <b>42</b> |

## Bogan Shire Council

Notes to the Financial Statements  
for the financial year ended 30 June 2010

## Note 19. Controlled Entities, Associated Entities &amp; Interests in Joint Ventures

\$ '000

## 19(b) Associated Entities &amp; Joint Venture Entities (continued)

**(d) Share of Joint Ventures Assets & Liabilities**

|                                | Assets   |             | Liabilities |             | Net Assets |
|--------------------------------|----------|-------------|-------------|-------------|------------|
|                                | Current  | Non Current | Current     | Non Current |            |
| <b>2010</b>                    |          |             |             |             |            |
| North Western Regional Library | -        | 73          | -           | -           | 73         |
| <b>Totals</b>                  | <b>-</b> | <b>73</b>   | <b>-</b>    | <b>-</b>    | <b>73</b>  |
| <b>2009</b>                    |          |             |             |             |            |
| North Western Regional Library | -        | 42          | -           | -           | 42         |
| <b>Totals</b>                  | <b>-</b> | <b>42</b>   | <b>-</b>    | <b>-</b>    | <b>42</b>  |

**(e) Share of Joint Ventures Revenues, Expenses & Results**

|                                | 2010      |           |           | 2009      |           |            |
|--------------------------------|-----------|-----------|-----------|-----------|-----------|------------|
|                                | Revenues  | Expenses  | Result    | Revenues  | Expenses  | Result     |
| North Western Regional Library | 73        | 42        | 31        | 37        | 42        | (5)        |
| <b>Totals</b>                  | <b>73</b> | <b>42</b> | <b>31</b> | <b>37</b> | <b>42</b> | <b>(5)</b> |

**(f) Share of Joint Venture Entities Expenditure Commitments**

|                               | 2010 | 2009 |
|-------------------------------|------|------|
| Capital Commitments           | -    | -    |
| Other Expenditure Commitments | -    | -    |
| Lease Commitments             | -    | -    |

**(g) Contingent Liabilities of Joint Venture Entities**

|  | 2010 | 2009 |
|--|------|------|
| Share of Contingent Liabilities incurred jointly with other Participants | 25%  | 25%  |
| Share of Contingent Liabilities for which Council is severally liable    | 25%  | 25%  |

## 19(c) Joint Venture Operations

Council has no interest in any Joint Venture Operations.

## Bogan Shire Council

## Notes to the Financial Statements

for the financial year ended 30 June 2010

## Note 20. Equity - Retained Earnings and Revaluation Reserves

| \$ '000   | Notes  | Actual<br>2010 | Actual<br>2009 |
|---|--------|----------------|----------------|
| <b>a. Retained Earnings</b>   |        |                |                |
| <b>Movements in Retained Earnings were as follows:</b>                |        |                |                |
| Balance at beginning of Year (from previous years audited accounts)   |        | 101,204        | 101,427        |
| a. Correction of Prior Period Errors                                  | 20 (c) | 41,361         | 41,445         |
| b. Changes in Accounting Policies (Prior Period Effects)              | 20 (d) | -              | -              |
| c. Other Comprehensive Income (excl. direct to Reserves transactions) |        | -              | -              |
| d. Net Operating Result for the Year                                  |        | 568            | (307)          |
| e. Distributions to/(Contributions from) Minority Interests           |        | -              | -              |
| f. Transfers between Equity   |        | -              | -              |
| g. Other Changes  |        | -              | -              |
| <b>Balance at End of the Reporting Period</b>                         |        | <b>143,133</b> | <b>142,565</b> |

## b. Reserves

## (i) Reserves are represented by:

|   |                |               |
|---|----------------|---------------|
| - Infrastructure, Property, Plant & Equipment Revaluation Reserve | 226,442        | 17,198        |
| <b>Total</b>  | <b>226,442</b> | <b>17,198</b> |

## (ii). Reconciliation of movements in Reserves:

**Infrastructure, Property, Plant & Equipment Revaluation Reserve**

|                                 |                |               |
|---------------------------------|----------------|---------------|
| - Opening Balance               | 17,198         | 16,695        |
| - Revaluations for the year     | 9(a) 209,244   | 503           |
| <b>- Balance at End of Year</b> | <b>226,442</b> | <b>17,198</b> |

**TOTAL VALUE OF RESERVES**

|                |               |
|----------------|---------------|
| <b>226,442</b> | <b>17,198</b> |
|----------------|---------------|

## (iii). Nature &amp; Purpose of Reserves

**Infrastructure, Property, Plant & Equipment Revaluation Reserve**

- The Infrastructure, Property, Plant & Equipment Revaluation Reserve is used to record increments/decrements of Non Current Asset values due to their revaluation.



## Bogan Shire Council

### Notes to the Financial Statements

for the financial year ended 30 June 2010

#### Note 20. Equity - Retained Earnings and Revaluation Reserves (continued)

| \$ '000  | Notes | Actual<br>2010 | Actual<br>2009 |
|--|-------|----------------|----------------|
| <b>c. Correction of Error/s relating to a Previous Reporting Period</b>  |       |                |                |
| <b>Correction of Errors made in the previous reporting period:</b>   |       |                |                |
| - The reduction in the written down value of buildings previously overstated   |       |                | (277)          |
| - The increase in the written down value of plant previously understated   |       |                | 361            |
| As part of Council's transition to measuring all it's I,PP&E at Fair Values, Council this year reviewed and brought to account Fair Values for the following Asset Classes:  |       |                |                |
| - Roads, Bridges, Footpaths  |       |                |                |
| - Stormwater Drainage  |       |                |                |
| This reassessment has resulted in a material difference as to where some assets actually sit in relation to their asset life cycle relative to what the value of accumulated depreciation in Council's Financial Reports had previously indicated. |       |                |                |
| Council does not have sufficient and reliable information that will allow the restatement of information prior to 30/6/09 (the closing date for the comparative figures in this report).   |       |                |                |
| As a result, Council has adjusted the accumulated depreciation for the following asset classes as at 30/6/09 to reflect the correct value of accumulated depreciation;   |       |                |                |
| Roads, Bridges, Footpaths (increase)/decrease to accumulated depreciation  |       | 42,710         |                |
| Stormwater Drainage (increase)/decrease to accumulated depreciation  |       | (1,349)        |                |
| This adjustment resulted in net increase / (decrease) in Council's Accumulated Surplus as at 30/6/09.  |       |                |                |
| <b>In accordance with AASB 108 - Accounting Policies, Changes in Accounting Estimates and Errors, the above Prior Period Errors have been recognised retrospectively.</b>  |       |                |                |
| <b>These amounted to the following Equity Adjustments:</b>   |       |                |                |
| - Adjustments to Opening Equity - 1/7/08<br>(relating to adjustments for the 30/6/08 reporting year end and prior periods)   |       | 41,361         |                |
| - Adjustments to Closing Equity - 30/6/09<br>(relating to adjustments for the 30/6/09 year end)  |       |                | 84             |
| <b>Total Prior Period Adjustments - Prior Period Errors</b>  |       | <b>41,361</b>  | <b>84</b>      |

#### d. Voluntary Changes in Accounting Policies

Council made no voluntary changes in any accounting policies during the year.

## Bogan Shire Council

## Notes to the Financial Statements

for the financial year ended 30 June 2010

## Note 21. Financial Result &amp; Financial Position by Fund

| <b>Income Statement by Fund</b>  | <b>Actual</b> | <b>Actual</b> | <b>Actual</b>              |
|--|---------------|---------------|----------------------------|
| \$ '000  | 2010          | 2010          | 2010                       |
| <b><u>Continuing Operations</u></b>  | <b>Water</b>  | <b>Sewer</b>  | <b>General<sup>1</sup></b> |
| <b>Income from Continuing Operations</b>   |               |               |                            |
| Rates & Annual Charges   | 346           | 278           | 2,483                      |
| User Charges & Fees  | 423           | 162           | 427                        |
| Interest & Investment Revenue  | 8             | 48            | 273                        |
| Other Revenues   | 5             | 2             | 149                        |
| Grants & Contributions provided for Operating Purposes   | 108           | 8             | 5,071                      |
| Grants & Contributions provided for Capital Purposes   | 15            | -             | 776                        |
| <b>Other Income</b>  |               |               |                            |
| Net Gains from Disposal of Assets  | -             | -             | 50                         |
| Share of interests in Joint Ventures & Associates using the Equity Method                              | -             | -             | 31                         |
| <b>Total Income from Continuing Operations</b>   | <b>905</b>    | <b>498</b>    | <b>9,260</b>               |
| <b>Expenses from Continuing Operations</b>   |               |               |                            |
| Employee Benefits & on-costs   | 162           | 37            | 3,607                      |
| Borrowing Costs  | -             | 1             | 90                         |
| Materials & Contracts  | 459           | 274           | 2,435                      |
| Depreciation & Amortisation  | 347           | 159           | 1,416                      |
| Impairment   | -             | -             | -                          |
| Other Expenses   | 111           | 13            | 984                        |
| <b>Total Expenses from Continuing Operations</b>   | <b>1,079</b>  | <b>484</b>    | <b>8,532</b>               |
| <b>Operating Result from Continuing Operations</b>   | <b>(174)</b>  | <b>14</b>     | <b>728</b>                 |
| <b><u>Discontinued Operations</u></b>  |               |               |                            |
| Net Profit/(Loss) from Discontinued Operations   | -             | -             | -                          |
| <b>Net Operating Result for the Year</b>   | <b>(174)</b>  | <b>14</b>     | <b>728</b>                 |
| <b>Net Operating Result attributable to each Council Fund</b>  | <b>(174)</b>  | <b>14</b>     | <b>728</b>                 |
| <b>Net Operating Result attributable to Minority Interests</b>   | <b>-</b>      | <b>-</b>      | <b>-</b>                   |
| <b>Net Operating Result for the year before Grants and Contributions provided for Capital Purposes</b> | <b>(189)</b>  | <b>14</b>     | <b>(48)</b>                |

<sup>1</sup> General Fund refers to all Council's activities other than Water & Sewer.

NB. All amounts disclosed above are Gross - that is, they include internal charges & recoveries made between the Funds.

## Bogan Shire Council

Notes to the Financial Statements  
as at 30 June 2010

## Note 21. Financial Result &amp; Financial Position by Fund

| <b>Balance Sheet by Fund</b>                      | <b>Actual</b> | <b>Actual</b> | <b>Actual</b>              |
|---|---------------|---------------|----------------------------|
| <b>\$ '000</b>                                    | <b>2010</b>   | <b>2010</b>   | <b>2010</b>                |
| <b>ASSETS</b>                                     | <b>Water</b>  | <b>Sewer</b>  | <b>General<sup>1</sup></b> |
| <b>Current Assets</b>                             |               |               |                            |
| Cash & Cash Equivalents                           | 650           | 1,210         | 575                        |
| Investments                                       | -             | -             | 3,320                      |
| Receivables                                       | 149           | 64            | 1,146                      |
| Inventories                                       | -             | -             | 286                        |
| Other   | -             | 5             | 198                        |
| Non-current assets classified as "held for sale"  | -             | -             | -                          |
| <b>Total Current Assets</b>                       | <b>799</b>    | <b>1,279</b>  | <b>5,525</b>               |
| <b>Non-Current Assets</b>                         |               |               |                            |
| Investments                                       | -             | -             | -                          |
| Receivables                                       | 40            | 39            | 421                        |
| Inventories                                       | -             | -             | -                          |
| Infrastructure, Property, Plant & Equipment       | 10,431        | 7,027         | 346,261                    |
| Investments Accounted for using the equity method | -             | -             | 73                         |
| Investment Property                               | -             | -             | -                          |
| Intangible Assets                                 | -             | -             | -                          |
| Other   | -             | -             | -                          |
| <b>Total Non-Current Assets</b>                   | <b>10,471</b> | <b>7,066</b>  | <b>346,755</b>             |
| <b>TOTAL ASSETS</b>                               | <b>11,270</b> | <b>8,345</b>  | <b>352,280</b>             |
| <b>LIABILITIES</b>                                |               |               |                            |
| <b>Current Liabilities</b>                        |               |               |                            |
| Payables  | 42            | 21            | 528                        |
| Borrowings  | -             | 19            | 411                        |
| Provisions  | -             | -             | 868                        |
| <b>Total Current Liabilities</b>                  | <b>42</b>     | <b>40</b>     | <b>1,807</b>               |
| <b>Non-Current Liabilities</b>                    |               |               |                            |
| Payables  | -             | -             | -                          |
| Borrowings  | -             | -             | 379                        |
| Provisions  | -             | -             | 52                         |
| <b>Total Non-Current Liabilities</b>              | <b>-</b>      | <b>-</b>      | <b>431</b>                 |
| <b>TOTAL LIABILITIES</b>                          | <b>42</b>     | <b>40</b>     | <b>2,238</b>               |
| <b>Net Assets</b>                                 | <b>11,228</b> | <b>8,305</b>  | <b>350,043</b>             |
| <b>EQUITY</b>                                     |               |               |                            |
| Retained Earnings                                 | 6,634         | 6,385         | 130,114                    |
| Revaluation Reserves                              | 4,594         | 1,920         | 219,928                    |
| <b>Total Equity</b>                               | <b>11,228</b> | <b>8,305</b>  | <b>350,042</b>             |

<sup>1</sup> General Fund refers to all Council's activities other than Water & Sewer.

NB. All amounts disclosed above are Gross - that is, they include internal receivables &amp; payables between the Funds.

## Bogan Shire Council

### Notes to the Financial Statements for the financial year ended 30 June 2010

#### Note 22. "Held for Sale" Non Current Assets & Disposal Groups

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\$ '000

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Council did not classify any Non Current Assets or Disposal Groups as "Held for Sale".

#### Note 23. Events occurring after Balance Sheet Date

---

Events that occur after the reporting date of 30 June 2010, up to and including the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

Council has adopted the date of receipt of the Auditors' Report as the appropriate "authorised for issue" date relating to these General Purpose Financial Statements.

**Accordingly, the "authorised for issue" date is 08/12/10.**

Events that occur after the Reporting Date represent one of two types:

**(i) Events that have provided evidence of conditions that existed at the Reporting Date**

These financial statements (and the figures therein) incorporate all "adjusting events" that provided evidence of conditions that existed at 30 June 2010.

**(ii) Events that have provided evidence of conditions that arose after the Reporting Date**

These financial statements (and figures therein) do not incorporate any "non adjusting events" that have occurred after 30 June 2010 and which are only indicative of conditions that arose after 30 June 2010.

**Council is unaware of any material or significant "non adjusting events" that should be disclosed.**

#### Note 24. Discontinued Operations

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Council has not classified any of its Operations as "Discontinued".

#### Note 25. Intangible Assets

---

Intangible Assets represent identifiable non-monetary asset without physical substance.

Council is unaware of any control over Intangible Assets that warrant recognition in the Financial Statements, including either internally generated and developed assets or purchased assets.

#### Note 26. Reinstatement, Rehabilitation & Restoration Liabilities

---

Council has no outstanding obligations to make, restore, rehabilitate or reinstate any of its assets/operations.

## Bogan Shire Council

### Notes to the Financial Statements for the financial year ended 30 June 2010

#### Note 27. Additional Council Disclosures - Council Information

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**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**

8.30am to 4.30pm  
Monday to Friday

**Internet:** [www.bogan.local-e.nsw.gov.au](http://www.bogan.local-e.nsw.gov.au)

**Email:** [admin@boganshire.com](mailto:admin@boganshire.com)

**Officers****GENERAL MANAGER**

Michael Brady

**RESPONSIBLE ACCOUNTING OFFICER**

Michael Brady

**PUBLIC OFFICER**

Michael Brady

**AUDITORS**

Hill Rogers Spencer Steer  
Chartered Accountants

**Elected Members****MAYOR**

RL Donald

**COUNCILLORS**

JE Hampstead OAM (Deputy Mayor)

JL Douglas

LH Dutton

HJ Griffiths

AM Kennedy

EM McLaughlin

GRJ Neill

KM Ryan

**Other Information**

**ABN:** 68 886 242 083



Hill Rogers  
Spencer Steer

**BOGAN SHIRE COUNCIL**

**GENERAL PURPOSE FINANCIAL STATEMENTS**

**INDEPENDENT AUDITORS' REPORT**

---

**REPORT ON THE FINANCIAL STATEMENTS**

We have audited the accompanying *general purpose financial statements* of *Bogan Shire Council*, which comprises the Balance Sheet as at 30 June 2010, Income Statement, Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year ended on that date, a summary of significant accounting policies and other explanatory notes and the Statement by Councillors and Management. The financial statements include the consolidated financial statements of the economic entity and the entities it controlled at year end or from time to time during the year.

***Responsibility of Council for the Financial Statements***

The Council is responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Local Government Act 1993. This responsibility includes the maintenance of adequate accounting records and internal controls designed to prevent and detect fraud and error; designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

***Auditors' Responsibility***

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement. Our audit responsibility does not extend to the original budget information disclosed in the Income Statement, Statement of Cash Flows, and Note 2(a) or the budget variation explanations disclosed in Note 16. Nor does our responsibility extend to the projected future developer contributions and costs disclosed in Note 17. Accordingly, no opinion is expressed on these matters.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Council, as well as evaluating the overall presentation of the financial statements.

**Assurance Partners**

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Practising as Hill Rogers Spencer  
Steer Assurance Partners

ABN 56 435 338 966



Hill Rogers  
Spencer Steer

Our audit did not involve an analysis of the prudence of business decisions made by Council or management.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Independence***

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

***Auditor's Opinion***

In our opinion,


- (a) 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; and
- (b) the financial statements:
  - (i) have been presented in accordance with the requirements of this Division;
  - (ii) are consistent with the Council's accounting records;
  - (iii) present fairly the Council's financial position, the results of its operations and its cash flows; and
  - (iv) are in accordance with applicable Accounting Standards and other mandatory professional reporting requirements in Australia.
- (c) all information relevant to the conduct of the audit has been obtained; and
- (d) there are no material deficiencies in the accounting records or financial statements that we have become aware of during the course of the audit.

***Emphasis of Matter***

Without qualification to the opinion expressed above, we draw attention to following matter.

It is a mandatory requirement to prepare financial reports and have them audited within four (4) months of the end of the financial year. The Division of Local Government approved an extension of time to 30 November 2010.

**HILL ROGERS SPENCER STEER**



**Gary F. MOTTAU**  
Partner

Dated at Sydney this 8th day of December 2010

Hill Rogers  
Spencer Steer

8 December 2010

The Mayor  
Bogan Shire Council  
PO Box 221  
NYNGAN NSW 2825

Mayor,

### **Audit Report - Year Ended 30 June 2010**

We are pleased to advise completion of the audit of Council's books and records for the year ended 30 June 2010 and that all information required by us was readily available. We have signed our reports as required under Section 417(1) of the Local Government Act, 1993 and the Local Government Code of Accounting Practice and Financial Reporting to the General and Special Purpose Financial Statements.

Our audit has been conducted in accordance with Australian Auditing Standards so as to express an opinion on both the General and Special Purpose Financial Statements of the Council. We have ensured that the accounts have been prepared in accordance with Australian equivalents to International Financial Reporting Standards (AIFRS) and the Local Government Code of Accounting Practice and Financial Reporting.

This report on the conduct of the audit is also issued under Section 417(1) and we now offer the following comments on the financial statements and the audit;

#### **1. RESULTS FOR THE YEAR**

##### **1.1 Operating Result**

The operating result for the year was a surplus of \$568,000 as compared with a deficit of \$307,000 in the previous year.

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The following table sets out the results for the year and the extent (%) that each category of revenue and expenses contributed to the total.

|   | 2010          | % of<br>Total | 2009          | % of<br>Total | Increase<br>(Decrease) |
|---|---------------|---------------|---------------|---------------|------------------------|
|   | \$000         |               | \$000         |               | \$000                  |
| <b>Revenues before capital items</b>                      |               |               |               |               |                        |
| Rates & annual charges                                    | 3,107         | 31%           | 2,944         | 30%           | 163                    |
| User charges, fees & other revenues                       | 1,249         | 13%           | 1,255         | 13%           | (6)                    |
| Grants & contributions provided for<br>operating purposes | 5,187         | 53%           | 5,218         | 53%           | (31)                   |
| Interest & investment revenue                             | 329           | 3%            | 362           | 4%            | (33)                   |
|   | <b>9,872</b>  | <b>100%</b>   | <b>9,779</b>  | <b>100%</b>   | <b>93</b>              |
| <b>Expenses</b>   |               |               |               |               |                        |
| Employee benefits & costs                                 | 3,806         | 38%           | 3,905         | 38%           | (99)                   |
| Materials, contracts & other expenses                     | 4,276         | 42%           | 4,319         | 42%           | (43)                   |
| Depreciation, amortisation & impairment                   | 1,922         | 19%           | 1,875         | 18%           | 47                     |
| Borrowing costs   | 91            | 1%            | 125           | 1%            | (34)                   |
|   | <b>10,095</b> | <b>100%</b>   | <b>10,224</b> | <b>100%</b>   | <b>(129)</b>           |
| <b>Surplus(Deficit) before capital items</b>              | <b>(223)</b>  |               | <b>(445)</b>  |               | <b>222</b>             |
| Grants & contributions provided for capital<br>purposes   | 791           |               | 138           |               | 653                    |
| <b>Net Surplus(Deficit) for the year</b>                  | <b>568</b>    |               | <b>(307)</b>  |               | <b>875</b>             |

## 1.2 Funding Result

The operating result does not take into account all revenues and all expenditures and in reviewing the overall financial performance of Council it is useful to take into account the total source of revenues and where they were spent during the year which is illustrated in the table below.



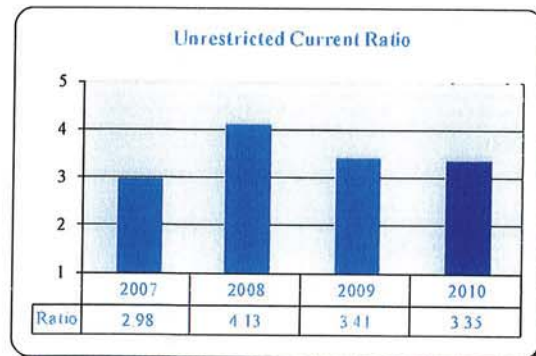
|   | 2010<br>\$'000 | 2009<br>\$'000 |
|---|----------------|----------------|
| <b>Funds were provided by:-</b>                         |                |                |
| <b>Operating Result (as above)</b>                      | <b>568</b>     | <b>(307)</b>   |
| Add back non funding items:-                            |                |                |
| - Depreciation, amortisation & impairment               | 1,922          | 1,875          |
| - Book value of non current assets sold                 | 196            | 249            |
| - (Surplus)Deficit in joint ventures                    | (31)           | 5              |
|   | 2,655          | 1,822          |
| Transfers from internal reserves (net)                  | 213            | 0              |
| Repayments from deferred debtors                        | 209            | 205            |
| Net Changes in current/non current assets & liabilities | 100            | 0              |
|   | <b>3,177</b>   | <b>2,027</b>   |
| <b>Funds were applied to:-</b>                          |                |                |
| Purchase and construction of assets                     | (1,605)        | (1,744)        |
| Principal repaid on loans                               | (434)          | (461)          |
| Transfers to externally restricted assets (net)         | (896)          | (42)           |
| Transfers to internal reserves (net)                    | 0              | (161)          |
| Advances to deferred debtors                            | (2)            | (56)           |
| Net Changes in current/non current assets & liabilities | 0              | (96)           |
|   | <b>(2,937)</b> | <b>(2,560)</b> |
| <b>Increase(Decrease) in Available Working Capital</b>  | <b>240</b>     | <b>(533)</b>   |

## 2. FINANCIAL POSITION

### 2.1 Unrestricted Current Ratio

The Unrestricted Current Ratio is a financial indicator specific to local government and represents Council's ability to meet its debts and obligations as they fall due.

After eliminating externally restricted assets and current liabilities not expected to be paid within the next 12 months net current assets amounted to \$3.073 million representing a factor of 3.35 to 1.



### 2.2 Available Working Capital – (Working Funds)

A more meaningful financial indicator specific to local government is the level of **Available Working Capital**. Net Current Assets are adjusted by eliminating both external and internal reserves held for future purposes.

At the close of the year the Available Working Capital of Council stood at \$1.690 million as detailed below;

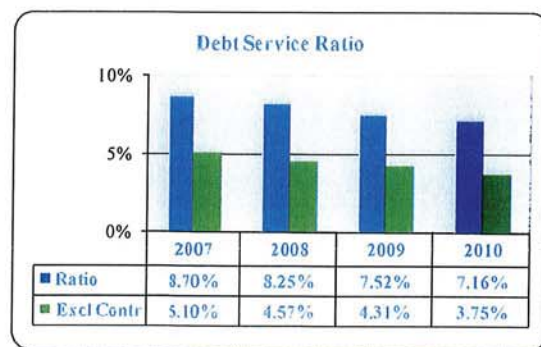
|  | 2010<br>\$'000 | 2009<br>\$'000 | Change<br>\$'000 |
|--|----------------|----------------|------------------|
| <b>Net Current Assets (Working Capital) as per Accounts</b>  | <b>5,714</b>   | <b>4,812</b>   | <b>902</b>       |
| <i>Add:</i> Payables & provisions not expected to be realised in the next 12 months included above | 500            | 423            | 77               |
| <b>Adjusted Net Current Assets</b>   | <b>6,214</b>   | <b>5,235</b>   | <b>979</b>       |
| <i>Add:</i> Budgeted & expected to pay in the next 12 months                                       |                |                |                  |
| - Borrowings   | 430            | 454            | (24)             |
| - Employees leave entitlements   | 368            | 387            | (19)             |
| - Deferred debtors   | (233)          | (220)          | (13)             |
| <i>Less:</i> Externally restricted assets  | (3,141)        | (2,245)        | (896)            |
| <i>Less:</i> Internally restricted assets  | (1,948)        | (2,161)        | 213              |
| <b>Available Working Capital as at 30 June</b>   | <b>1,690</b>   | <b>1,450</b>   | <b>240</b>       |

The balance of Available Working Capital should be at a level to manage Council's day to day operations including the financing of hard core debtors, stores and to provide a buffer against unforeseen and unbudgeted expenditures. Taking into consideration the nature and level of the internally restricted assets (Reserves) set aside we are of the opinion that Available Working Capital as at 30 June 2010 was sound.

### 2.3 Debt

Operating revenue (excluding special purpose grants and contributions) required to service debt (loan repayments) was 7.16%. This ratio includes the repayment of \$250,000 toward the Yarrandale Road works loan which Council receives full reimbursement.

The exclusion of this repayment reduces this ratio to 3.75%.



### 2.4 Summary

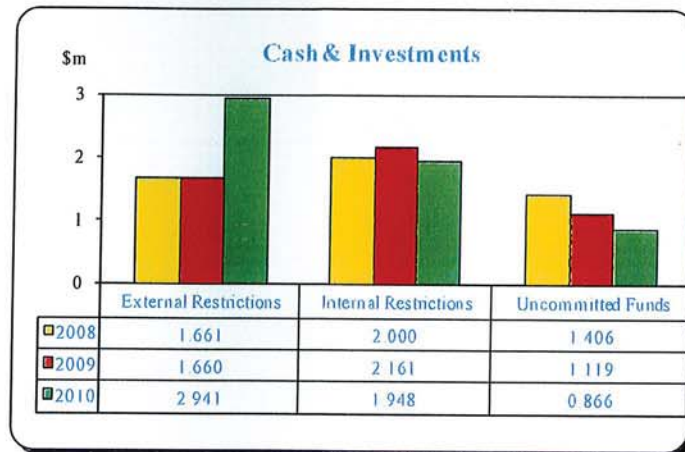
Council's overall financial position, when taking into account the above financial indicators was, in our opinion, sound.

### 3. CASH ASSETS

#### 3.1 Cash & Investments

Cash and investments held at the close of the year amounted to \$5.755 million as compared with \$4.940 million and \$5.067 million at the close of financial years 2009 and 2008 respectively.

The table alongside summarises the purposes for which cash and investments were held.



**Externally restricted cash and investments** are restricted in their use by externally imposed requirements and consisted of unexpended grant funding of \$917,000, unexpended loans of \$163,000 and water and sewerage funds of \$1.861 million.

**Internally restricted cash and investments** have been restricted in their use by resolution or policy of Council to reflect forward plans, identified programs of works, and are, in fact, Council's "**Reserves**". These Reserves totalled \$1.948 million and their purposes are more fully disclosed in Note 6 of the financial statements.

**Unrestricted cash and investments** amounted to \$866,000, which is available to provide liquidity for day to day operations.

#### 3.2 Cash Flows

The Statement of Cash Flows illustrates the flow of cash moving in and out of Council during the year and reveals that Cash Assets decreased by \$1.505 million to \$2.435 million at the close of the year.

In addition to operating activities which contributed net cash of \$2.269 million were the proceeds from the sale of assets (\$386,000) and repayments by deferred debtors (\$251,000). Cash outflows other than operating activities were used to repay loans (\$434,000), make advances to deferred debtors (\$2,000), purchase investment securities (\$2.320 million) and purchase and construct assets (\$1.655 million).



**4. RECEIVABLES**

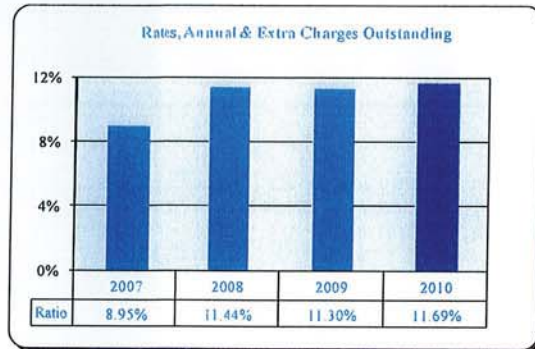
**4.1 Rates & Annual Charges (excluding interest & extra charges)**

Net rates and annual charges levied during the year totalled \$3.107 million and represented 29.14% of Council's total revenues. Including arrears, the total rates and annual charges collectible was \$3.411 million of which \$3.075 million (90.15%) was collected.

**4.2 Rates, Annual & Extra Charges**

Arrears of rates, annual & extra charges stood at \$413,000 at the end of the year and represented 11.69% of those receivables.

The continuing trend in these arrears, as illustrated in the accompanying graph, indicates a need to implement follow up procedures to recovery outstanding balances.



**4.3 Other Receivables**

Receivables (other than rates, annual & extra charges) amounted to \$1.428 million and consisted mainly of user charges, fees & contributions to works (\$360,000), government grants and subsidies (\$357,000) and the contribution in respect to Yarrandale Road (\$456,000).

Those considered to be uncertain of collection have been provided for as doubtful debts and this provision amounted to \$9,000.

**5. PAYABLES**

**Employees Leave Entitlements** Council's provision for its liability toward employees leave entitlements and associated on costs amounted to \$920,000.

A cash reserve of \$291,000 was held at year end representing 32% of this liability and, was in our opinion, sufficient to enable Council to meet unbudgeted and unanticipated retirements.

**6. REVALUATION OF ASSETS**

The valuation at 'fair value' of Council's infrastructure, property, plant and equipment is being introduced in a staged approach. In previous years several asset categories, including operational land and buildings, water and sewerage infrastructure, plant and equipment have been revalued.

This year, roads, bridges, footpaths and stormwater drainage infrastructure were revalued. The revaluation process resulted in a net increase to equity of \$250.605 million. Further details of the revaluation is provided in Notes 1(j) and 9 to the Financial Statements.

Revaluation to fair value for the remaining asset categories, including community land, other structures and land under roads, will be required as at 30 June 2011.

**7. CONCLUSION**

We wish to record our appreciation to your General Manager and his staff for their ready co-operation and the courtesies extended to us during the conduct of the audit.

Yours faithfully,

**HILL ROGERS SPENCER STEER**



**Gary F. MOTTAU**  
Partner

# Bogan Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2010

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Comfortable Country Living

## Bogan Shire Council

### Special Purpose Financial Statements

for the financial year ended 30 June 2010

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#### Background

- (i) These Special Purpose Financial Statements have been prepared for the use by both Council and the Division 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 & 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 over \$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 & debt guarantee fees (where the business benefits from councils borrowing position by comparison with commercial rates).
-

# Bogan Shire Council

## Special Purpose Financial Statements

for the financial year ended 30 June 2010

### 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 & Costing for Council Businesses - A Guide to Competitive Neutrality"
- The Local Government Code of Accounting Practice and Financial Reporting.
- The NSW Office of Water (Department of Environment, Climate Change and Water) Guidelines - "Best Practice Management of Water and Sewerage".

To the best of our knowledge and belief, these Financial Statements:

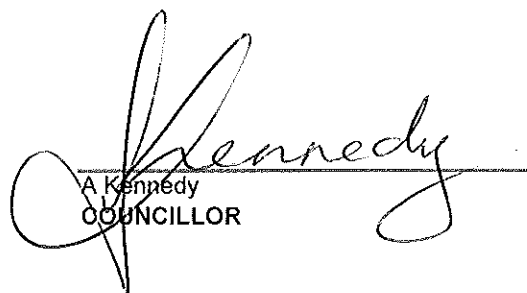
- Present fairly the Operating Result and Financial Position for each of Council's declared Business Activities for the year, and
- Accord with Council's accounting and other records.

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 23 September 2010.



R L Donald  
MAYOR



A Kennedy  
COUNCILLOR



M Brady  
GENERAL MANAGER



M Brady  
RESPONSIBLE ACCOUNTING OFFICER

## Bogan Shire Council

## Income Statement of Council's Water Supply Business Activity

for the financial year ended 30 June 2010

| \$ '000  | Actual<br>2010 | Actual<br>2009 | Actual<br>2008 |
|--|----------------|----------------|----------------|
| <b>Income from continuing operations</b>                                   |                |                |                |
| Access charges   | 346            | 315            | 253            |
| User charges   | 423            | 372            | 287            |
| Fees   | -              | -              | -              |
| Interest   | 8              | 18             | 34             |
| Grants and contributions provided for non capital purposes                 | 108            | 9              | 258            |
| Profit from the sale of assets   | -              | -              | -              |
| Other income   | 5              | -              | 8              |
| <b>Total income from continuing operations</b>                             | <b>890</b>     | <b>714</b>     | <b>840</b>     |
| <b>Expenses from continuing operations</b>                                 |                |                |                |
| Employee benefits and on-costs   | 162            | 161            | 124            |
| Borrowing costs  | -              | -              | -              |
| Materials and contracts  | 459            | 500            | 664            |
| Depreciation and impairment  | 347            | 336            | 319            |
| Water purchase charges   | 58             | 52             | 22             |
| Loss on sale of assets   | -              | -              | -              |
| Calculated taxation equivalents  | -              | -              | -              |
| Debt guarantee fee (if applicable)   | -              | -              | -              |
| Other expenses   | 53             | 45             | -              |
| <b>Total expenses from continuing operations</b>                           | <b>1,079</b>   | <b>1,094</b>   | <b>1,129</b>   |
| <b>Surplus (deficit) from Continuing Operations before capital amounts</b> | <b>(189)</b>   | <b>(380)</b>   | <b>(289)</b>   |
| Grants and contributions provided for capital purposes                     | 15             | -              | -              |
| <b>Surplus (deficit) from Continuing Operations after capital amounts</b>  | <b>(174)</b>   | <b>(380)</b>   | <b>(289)</b>   |
| Surplus (deficit) from Discontinued Operations                             | -              | -              | -              |
| <b>Surplus (deficit) from ALL Operations before tax</b>                    | <b>(174)</b>   | <b>(380)</b>   | <b>(289)</b>   |
| less: Corporate Taxation Equivalent (30%) [based on result before capital] | -              | -              | -              |
| <b>SURPLUS (DEFICIT) AFTER TAX</b>   | <b>(174)</b>   | <b>(380)</b>   | <b>(289)</b>   |
| plus Opening Retained Profits  | 6,808          | 7,188          | 7,477          |
| plus/less: Prior Period Adjustments  | -              | -              | -              |
| plus Adjustments for amounts unpaid:                                       |                |                |                |
| - Taxation equivalent payments   | -              | -              | -              |
| - Debt guarantee fees  | -              | -              | -              |
| - Corporate taxation equivalent  | -              | -              | -              |
| less:  |                |                |                |
| - Tax Equivalent Dividend paid   | -              | -              | -              |
| - Surplus dividend paid  | -              | -              | -              |
| <b>Closing Retained Profits</b>  | <b>6,634</b>   | <b>6,808</b>   | <b>7,188</b>   |
| <b>Return on Capital %</b>   | <b>-1.8%</b>   | <b>-3.6%</b>   | <b>-2.8%</b>   |
| <b>Subsidy from Council</b>  | <b>721</b>     | <b>957</b>     | <b>942</b>     |
| <b>Calculation of dividend payable:</b>                                    |                |                |                |
| Surplus (deficit) after tax  | (174)          | (380)          | (289)          |
| less: Capital grants and contributions (excluding developer contributions) | (15)           | -              | -              |
| <b>Surplus for dividend calculation purposes</b>                           | <b>-</b>       | <b>-</b>       | <b>-</b>       |
| <b>Potential Dividend calculated from surplus</b>                          | <b>-</b>       | <b>-</b>       | <b>-</b>       |



## Bogan Shire Council

## Income Statement of Council's Sewerage Business Activity

for the financial year ended 30 June 2010

| \$ '000  | Actual<br>2010 | Actual<br>2009 | Actual<br>2008 |
|--|----------------|----------------|----------------|
| <b>Income from continuing operations</b>                                   |                |                |                |
| Access charges   | 278            | 269            | -              |
| User charges   | 162            | 196            | 291            |
| Liquid Trade Waste Charges   | -              | -              | 1              |
| Fees   | -              | -              | -              |
| Interest   | 48             | 63             | 49             |
| Grants and contributions provided for non capital purposes                 | 8              | 8              | 8              |
| Profit from the sale of assets   | -              | -              | -              |
| Other income   | 2              | -              | 2              |
| <b>Total income from continuing operations</b>                             | <b>498</b>     | <b>536</b>     | <b>351</b>     |
| <b>Expenses from continuing operations</b>                                 |                |                |                |
| Employee benefits and on-costs   | 37             | 33             | 184            |
| Borrowing costs  | 1              | 4              | 5              |
| Materials and contracts  | 274            | 260            | 109            |
| Depreciation and impairment  | 159            | 86             | 73             |
| Loss on sale of assets   | -              | -              | -              |
| Calculated taxation equivalents  | -              | -              | -              |
| Debt guarantee fee (if applicable)   | -              | -              | -              |
| Other expenses   | 13             | 14             | -              |
| <b>Total expenses from continuing operations</b>                           | <b>484</b>     | <b>397</b>     | <b>371</b>     |
| <b>Surplus (deficit) from Continuing Operations before capital amounts</b> | <b>14</b>      | <b>139</b>     | <b>(20)</b>    |
| Grants and contributions provided for capital purposes                     | -              | -              | -              |
| <b>Surplus (deficit) from Continuing Operations after capital amounts</b>  | <b>14</b>      | <b>139</b>     | <b>(20)</b>    |
| Surplus (deficit) from discontinued operations                             | -              | -              | -              |
| <b>Surplus (deficit) from ALL Operations before tax</b>                    | <b>14</b>      | <b>139</b>     | <b>(20)</b>    |
| less: Corporate Taxation Equivalent (30%) [based on result before capital] | (4)            | (42)           | -              |
| <b>SURPLUS (DEFICIT) AFTER TAX</b>   | <b>10</b>      | <b>97</b>      | <b>(20)</b>    |
| plus Opening Retained Profits  | 6,371          | 6,232          | 6,252          |
| plus/less: Prior Period Adjustments  | -              | -              | -              |
| plus Adjustments for amounts unpaid:                                       |                |                |                |
| - Taxation equivalent payments   | -              | -              | -              |
| - Debt guarantee fees  | -              | -              | -              |
| - Corporate taxation equivalent  | 4              | 42             | -              |
| less:  |                |                |                |
| - Tax Equivalent Dividend paid   | -              | -              | -              |
| - Surplus dividend paid  | -              | -              | -              |
| <b>Closing Retained Profits</b>  | <b>6,385</b>   | <b>6,371</b>   | <b>6,232</b>   |
| <b>Return on Capital %</b>   | <b>0.2%</b>    | <b>2.1%</b>    | <b>-0.2%</b>   |
| <b>Subsidy from Council</b>  | <b>343</b>     | <b>238</b>     | <b>427</b>     |
| <b>Calculation of dividend payable:</b>                                    |                |                |                |
| Surplus (deficit) after tax  | 10             | 97             | (20)           |
| less: Capital grants and contributions (excluding developer contributions) | -              | -              | -              |
| <b>Surplus for dividend calculation purposes</b>                           | <b>10</b>      | <b>97</b>      | <b>-</b>       |
| <b>Potential Dividend calculated from surplus</b>                          | <b>5</b>       | <b>49</b>      | <b>-</b>       |

## Bogan Shire Council

## Balance Sheet of Council's Water Supply Business Activity

as at 30 June 2010

| \$ '000  | Actual<br>2010 | Actual<br>2009 |
|--|----------------|----------------|
| <b>ASSETS</b>                                  |                |                |
| <b>Current Assets</b>                          |                |                |
| Cash and cash equivalents                      | 650            | 138            |
| Investments                                    | -              | -              |
| Receivables                                    | 149            | 656            |
| Inventories                                    | -              | -              |
| Other  | -              | -              |
| Non-current assets classified as held for sale | -              | -              |
| <b>Total Current Assets</b>                    | <b>799</b>     | <b>794</b>     |
| <b>Non-Current Assets</b>                      |                |                |
| Investments                                    | -              | -              |
| Receivables                                    | 40             | 57             |
| Inventories                                    | -              | -              |
| Infrastructure, property, plant and equipment  | 10,431         | 10,422         |
| Investments accounted for using equity method  | -              | -              |
| Investment property                            | -              | -              |
| Other  | -              | -              |
| <b>Total non-Current Assets</b>                | <b>10,471</b>  | <b>10,479</b>  |
| <b>TOTAL ASSETS</b>                            | <b>11,270</b>  | <b>11,273</b>  |
| <b>LIABILITIES</b>                             |                |                |
| <b>Current Liabilities</b>                     |                |                |
| Bank Overdraft                                 | -              | -              |
| Payables                                       | 42             | 184            |
| Interest bearing liabilities                   | -              | -              |
| Provisions                                     | -              | -              |
| <b>Total Current Liabilities</b>               | <b>42</b>      | <b>184</b>     |
| <b>Non-Current Liabilities</b>                 |                |                |
| Payables                                       | -              | -              |
| Interest bearing liabilities                   | -              | -              |
| Provisions                                     | -              | -              |
| <b>Total Non-Current Liabilities</b>           | <b>-</b>       | <b>-</b>       |
| <b>TOTAL LIABILITIES</b>                       | <b>42</b>      | <b>184</b>     |
| <b>NET ASSETS</b>                              | <b>11,228</b>  | <b>11,089</b>  |
| <b>EQUITY</b>                                  |                |                |
| Retained earnings                              | 6,634          | 6,808          |
| Revaluation reserves                           | 4,594          | 4,281          |
| Council equity interest                        | 11,228         | 11,089         |
| Minority equity interest                       | -              | -              |
| <b>TOTAL EQUITY</b>                            | <b>11,228</b>  | <b>11,089</b>  |

## Bogan Shire Council

## Balance Sheet of Council's Sewerage Business Activity

as at 30 June 2010

| \$ '000  | Actual<br>2010 | Actual<br>2009 |
|--|----------------|----------------|
| <b>ASSETS</b>                                  |                |                |
| <b>Current Assets</b>                          |                |                |
| Cash and cash equivalents                      | 1,210          | 1,135          |
| Investments                                    | -              | -              |
| Receivables                                    | 64             | 76             |
| Inventories                                    | -              | -              |
| Other  | 5              | -              |
| Non-current assets classified as held for sale | -              | -              |
| <b>Total Current Assets</b>                    | <b>1,279</b>   | <b>1,211</b>   |
| <b>Non-Current Assets</b>                      |                |                |
| Investments                                    | -              | -              |
| Receivables                                    | 39             | 31             |
| Inventories                                    | -              | -              |
| Infrastructure, property, plant and equipment  | 7,027          | 6,883          |
| Investments accounted for using equity method  | -              | -              |
| Investment property                            | -              | -              |
| Other  | -              | -              |
| <b>Total non-Current Assets</b>                | <b>7,066</b>   | <b>6,914</b>   |
| <b>TOTAL ASSETS</b>                            | <b>8,345</b>   | <b>8,125</b>   |
| <b>LIABILITIES</b>                             |                |                |
| <b>Current Liabilities</b>                     |                |                |
| Bank Overdraft                                 | -              | -              |
| Payables                                       | 21             | -              |
| Interest bearing liabilities                   | 19             | 18             |
| Provisions                                     | -              | -              |
| <b>Total Current Liabilities</b>               | <b>40</b>      | <b>18</b>      |
| <b>Non-Current Liabilities</b>                 |                |                |
| Payables                                       | -              | -              |
| Interest bearing liabilities                   | -              | 19             |
| Provisions                                     | -              | -              |
| <b>Total Non-Current Liabilities</b>           | <b>-</b>       | <b>19</b>      |
| <b>TOTAL LIABILITIES</b>                       | <b>40</b>      | <b>37</b>      |
| <b>NET ASSETS</b>                              | <b>8,305</b>   | <b>8,088</b>   |
| <b>EQUITY</b>                                  |                |                |
| Retained earnings                              | 6,385          | 6,371          |
| Revaluation reserves                           | 1,920          | 1,717          |
| Council equity interest                        | 8,305          | 8,088          |
| Minority equity interest                       | -              | -              |
| <b>TOTAL EQUITY</b>                            | <b>8,305</b>   | <b>8,088</b>   |

## Bogan Shire Council

### Special Purpose Financial Statements

for the financial year ended 30 June 2010

#### Contents of the Notes accompanying the Financial Statements

| <b>Note</b> | <b>Details</b>   | <b>Page</b> |
|-------------|--|-------------|
| 1           | Summary of Significant Accounting Policies                             | 8           |
| 2           | Water Supply Business Best Practice Management disclosure requirements | 11          |
| 3           | Sewerage Business Best Practice Management disclosure requirements     | 13          |

## Bogan Shire Council

### Notes to the Special Purpose Financial Statements

for the financial year ended 30 June 2010

#### Note 1. Significant Accounting Policies

These financial statements are a Special Purpose Financial Statements (SPFS) prepared for use by Council and the Division of Local Government.

For the purposes of these statements, the Council's business activities (reported herein) are not reporting entities.

These special purpose financial statements, unless otherwise stated, have been prepared in accordance with;

- applicable Australian Accounting Standards,
- other authoritative pronouncements of the Australian Accounting Standards Board,
- Australian Accounting Interpretations,
- the Local Government Act and Regulation, and
- the Local Government Code of Accounting Practice and Financial Reporting.

The statements are also prepared on an accruals basis. They are based on historic costs and do not take into account changing money values nor current values of non-current assets (except where specifically stated).

Certain taxes and other costs (appropriately described) have been imputed for the purposes of the National Competition Policy.

#### National Competition Policy

Council has adopted the principle of 'competitive neutrality' to 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 Government Policy statement on the "Application of National Competition Policy to Local Government".

The "Pricing & Costing for Council Businesses A Guide to Competitive Neutrality" issued by the Division of Local Government in July 1997 has also been adopted.

The pricing & costing guidelines outline the process for identifying and allocating costs to activities and provide a standard of disclosure requirements. These

disclosures are reflected in Council's pricing and/or financial reporting systems and include taxation equivalents; council subsidies; return on investments (rate of return); and dividends paid.

#### Declared Business Activities

In accordance with *Pricing & 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)

Nil

##### Category 2

(where gross operating turnover is less than \$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.

#### b. Bogan Shire Council Sewerage Service

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

#### Monetary Amounts

Amounts shown in the financial statements are in Australian currency and rounded to the nearest one thousand dollars, with the exception of some figures disclosed in Note 2 (Water Supply Best Practice Management Disclosures) and Note 3 (Sewerage Best Practice Management Disclosures).

As required by the NSW Office of Water (Department of Environment, Climate Change and Water) some amounts shown in Notes 2 and Note 3 are disclosed in whole dollars.

#### (i) Taxation Equivalent Charges

Council is liable to pay various taxes and financial duties in undertaking its business activities. Where this is the case, they are disclosed in these

## Bogan Shire Council

### Notes to the Special Purpose Financial Statements

for the financial year ended 30 June 2010

#### Note 1. Significant Accounting Policies (continued)

statements as a cost of operations just like all other costs.

However, where Council is exempt from paying taxes which are generally paid by private sector businesses (such as income tax), equivalent tax payments have been applied to all Council nominated business activities and are reflected in these 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 – 30%

Land Tax – The first **\$376,000** of combined land values attracts **0%**. From \$376,001 to \$2,299,000 the rate is **1.6% + \$100**. For the remaining combined land value that exceeds \$2,299,000, a premium marginal rate of **2.0%** applies.

Payroll Tax – **5.65%** on the value of taxable salaries and wages in excess of \$638,000.

In accordance with the guidelines for Best Practice Management of Water Supply and Sewerage, 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 in the Best Practice Management of Water Supply and Sewerage Guides to as a "Dividend for Taxation equivalent", may be applied for any purpose allowed under the Local Government Act, 1993.

Achievement of substantial compliance against the guidelines for Best Practice Management of Water Supply and Sewerage 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.

Whilst income tax is not a specific cost for the purpose of pricing a good or service, it needs to be taken into account of 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 30%.

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

Since this taxation equivalent is notional - that is, it is payable to the "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 Council's GPFS.

The rate applied of 30% is the equivalent company tax rate prevalent as at balance date. No adjustments have been made for variations that have occurred during the year.

#### Local Government Rates & Charges

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

#### Loan & 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 the council's borrowing rate for its business activities.

#### (ii) Subsidies

Government policy requires that subsidies provided to customers and the funding of those subsidies must be explicitly disclosed.



## Bogan Shire Council

### Notes to the Special Purpose Financial Statements

for the financial year ended 30 June 2010

#### Note 1. Significant Accounting Policies (continued)

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.

Accordingly, Subsidies disclosed (in relation to National Competition Policy) represents the difference between revenue generated from 'rate of return' pricing and revenue generated from prices set by the council in any given financial year.

The overall effect of subsidies is contained within the Income Statement of Business Activities.

#### (iii) Return on Investments (Rate of Return)

The 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".

Such funds are subsequently available for meeting commitments or financing future investment strategies.

The Rate of Return on Capital is calculated as follows:

#### Operating Result before Capital Income + Interest Expense

##### Written Down Value of I,PP&E as at 30 June

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 5.10% at 30/6/10.

The actual rate of return achieved by each business activity is disclosed at the foot of each respective Income Statement.

#### (iv) Dividends

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

Local Government Water Supply and Sewerage Businesses are permitted to pay an annual dividend from its water supply or sewerage business surplus.

The dividend, calculated and approved in accordance with the Best Practice Management Guidelines, must not exceed either **(i)** 50% of this surplus in any one year, or **(ii)** the number of water supply or sewerage assessments at 30 June 2010 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

In accordance with the guidelines for Best Practice Management of Water Supply and Sewerage, a Dividend Payment form, Statement of Compliance, Unqualified Independent Financial Audit Report and Compliance Audit Report are required to be submitted to the NSW Office of Water prior to making the dividend and only after it has approved its payment.

## Bogan Shire Council

### Notes to the Special Purpose Financial Statements for the financial year ended 30 June 2010

#### Note 2. Water Supply Business Best Practice Management disclosure requirements

Dollars Amounts shown below are in WHOLE DOLLARS (unless otherwise indicated)

2010

##### 1. Calculation and Payment of Tax-Equivalents

[All Local Government Local Water Utilities must pay this dividend for tax-equivalents]

|       |  |       |
|-------|--|-------|
| (i)   | Calculated Tax Equivalents                                   | -     |
| (ii)  | No of assessments multiplied by \$3/assessment               | 3,063 |
| (iii) | Amounts payable for Tax Equivalents [lesser of (i) and (ii)] | -     |
| (iv)  | Amounts actually paid for Tax Equivalents                    | -     |

##### 2. Dividend from Surplus

|  |   |               |              |               |              |           |              |           |  |  |               |   |               |   |
|--|---|---------------|--------------|---------------|--------------|-----------|--------------|-----------|--|--|---------------|---|---------------|---|
| (i)  | 50% of Surplus before Dividends<br>[Calculated in accordance with Best Practice Management for Water Supply and Sewerage Guidelines]    | -             |              |               |              |           |              |           |  |  |               |   |               |   |
| (ii)   | No. of assessments multiplied by \$30/assessment, less tax equivalent charges/assessment  | 30,630        |              |               |              |           |              |           |  |  |               |   |               |   |
| (iii)  | Cumulative surplus before Dividends for the 3 years to 30 June 2010, less the cumulative dividends paid for the 2 years to 30 June 2008 | (858,000)     |              |               |              |           |              |           |  |  |               |   |               |   |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%;">2010 Surplus</td> <td style="width: 25%; text-align: center;">(189,000)</td> <td style="width: 25%;">2009 Surplus</td> <td style="width: 25%; text-align: center;">(380,000)</td> <td style="width: 25%;">2008 Surplus</td> <td style="width: 25%; text-align: center;">(289,000)</td> </tr> <tr> <td></td> <td></td> <td>2009 Dividend</td> <td style="text-align: center;">-</td> <td>2008 Dividend</td> <td style="text-align: center;">-</td> </tr> </table> |   |               | 2010 Surplus | (189,000)     | 2009 Surplus | (380,000) | 2008 Surplus | (289,000) |  |  | 2009 Dividend | - | 2008 Dividend | - |
| 2010 Surplus   | (189,000)   | 2009 Surplus  | (380,000)    | 2008 Surplus  | (289,000)    |           |              |           |  |  |               |   |               |   |
|  |   | 2009 Dividend | -            | 2008 Dividend | -            |           |              |           |  |  |               |   |               |   |
| (iv)   | Maximum dividend from surplus [least of (i), (ii) and (iii) above]  | n/a           |              |               |              |           |              |           |  |  |               |   |               |   |
| (v)  | Dividend actually paid from surplus [refer below for required pre-dividend payment Criteria]  | -             |              |               |              |           |              |           |  |  |               |   |               |   |

##### 3. Required outcomes for 6 Criteria

[To be eligible for the payment of a "Dividend from Surplus", ALL the Criteria below need a "YES"]

|       |  |     |
|-------|--|-----|
| (i)   | Completion of Strategic Business Plan (including Financial Plan)   | No  |
| (ii)  | Full Cost Recovery, without significant cross subsidies<br>[Refer Item 2(a) in Table 1 on page 22 of the Best Practice Guidelines] | No  |
|       | - Complying charges [Item 2(b) in Table 1]   | YES |
|       | - DSP with Commercial Developer Charges [Item 2(e) in Table 1]   | NO  |
|       | - If Dual Water Supplies, Complying Charges [Item 2(g) in Table 1]   | NO  |
| (iii) | Sound Water Conservation and Demand Management implemented   | YES |
| (iv)  | Sound Drought Management implemented   | NO  |
| (v)   | Complete Performance Reporting Form (by 15 September each year)  | YES |
| (vi)  | a. Integrated Water Cycle Management Evaluation  | NO  |
|       | b. Complete and implement Integrated Water Cycle Management Strategy   | NO  |

## Bogan Shire Council

Notes to the Special Purpose Financial Statements  
for the financial year ended 30 June 2010Note 2. Water Supply Business  
Best Practice Management disclosure requirements (continued)

| Dollars Amounts shown below are in WHOLE DOLLARS (unless otherwise indicated) |   | 2010  |
|---|---|---|
| <b>National Water Initiative (NWI) Financial Performance Indicators</b>       |   |   |
| <b>NWI F1</b>   | Total Revenue (Water)<br>Total Income (w13) - Grants for the Acquisition of Assets (w11a) - Interest Income (w9)  | \$'000 <span style="border: 1px solid black; padding: 2px;">882</span>    |
| <b>NWI F4</b>   | Revenue from Residential Usage Charges (Water)<br>Income from Residential Usage Charges (w6b) x 100 divided by the sum of<br>[Income from Residential Usage Charges (w6a) + Income from Residential<br>Access Charges (w6b)]  | % <span style="border: 1px solid black; padding: 2px;">55.01%</span>      |
| <b>NWI F9</b>   | Written Down Replacement Cost of Fixed Assets (Water)<br>Written down current cost of system assets (w47)   | \$'000 <span style="border: 1px solid black; padding: 2px;">10,431</span> |
| <b>NWI F11</b>  | Operating Cost (OMA) (Water)<br>Management Expenses (w1) + Operational & Maintenance Expenses (w2)  | \$'000 <span style="border: 1px solid black; padding: 2px;">732</span>    |
| <b>NWI F14</b>  | Capital Expenditure (Water)<br>Acquisition of fixed assets (w16)  | \$'000 <span style="border: 1px solid black; padding: 2px;">43</span>     |
| <b>NWI F17</b>  | Economic Real Rate of Return (Water)<br>[Total Income (w13) - Interest Income (w9) - Grants for acquisition of assets (w11a) -<br>Operating Costs (NWI F11) - Current Cost Depreciation (w3)] x 100 divided by<br>[Written Down Current Cost of System Assets (w47) + Plant & Equipment (w33b)] | % <span style="border: 1px solid black; padding: 2px;">-1.89%</span>      |
| <b>NWI F26</b>  | Capital Works Grants (Water)<br>Grants for the Acquisition of Assets (w11a)   | \$'000 <span style="border: 1px solid black; padding: 2px;">15</span>     |

- Notes:
- References to w (eg. w12) refer to item numbers within Special Schedules No. 3 & 4 of Council's Annual Financial Statements.
  - The NWI Performance Indicators are based upon the National Performance Framework Handbook for Urban Performance Reporting Indicators & Definitions.

## Bogan Shire Council

### Notes to the Special Purpose Financial Statements for the financial year ended 30 June 2010

#### Note 3. Sewerage Business Best Practice Management disclosure requirements

Dollars Amounts shown below are in **WHOLE DOLLARS** (unless otherwise indicated)

**2010**

##### 1. Calculation and Payment of Tax-Equivalents

[All Local Government Local Water Utilities must pay this dividend for tax-equivalents]

|       |  |       |
|-------|--|-------|
| (i)   | Calculated Tax Equivalents                                   | -     |
| (ii)  | No of assessments multiplied by \$3/assessment               | 2,829 |
| (iii) | Amounts payable for Tax Equivalents [lesser of (i) and (ii)] | -     |
| (iv)  | Amounts actually paid for Tax Equivalents                    | -     |

##### 2. Dividend from Surplus

|       |   |        |
|-------|---|--------|
| (i)   | 50% of Surplus before Dividends<br>[Calculated in accordance with Best Practice Management for Water Supply and Sewerage Guidelines]    | 4,900  |
| (ii)  | No. of assessments x (\$30 less tax equivalent charges per assessment)  | 28,290 |
| (iii) | Cumulative surplus before dividends for the 3 years to 30 June 2010, less the cumulative dividends paid for the 2 years to 30 June 2008 | 87,100 |

|              |       |               |        |               |          |
|--------------|-------|---------------|--------|---------------|----------|
| 2010 Surplus | 9,800 | 2009 Surplus  | 97,300 | 2008 Surplus  | (20,000) |
|              |       | 2009 Dividend | -      | 2008 Dividend | -        |

|      |  |       |
|------|--|-------|
| (iv) | Maximum dividend from surplus [least of (i), (ii) and (iii) above]                           | 4,900 |
| (v)  | Dividend actually paid from surplus [refer below for required pre-dividend payment Criteria] | -     |

##### 3. Required outcomes for 4 Criteria

[To be eligible for the payment of a "Dividend from Surplus", ALL the Criteria below need a "YES"]

|       |   |     |
|-------|---|-----|
| (i)   | Completion of Strategic Business Plan (including Financial Plan)  | NO  |
| (ii)  | Pricing with full cost-recovery, without significant cross subsidies<br>[Refer Item 2(a) in Table 1 on page 22 of the Best Practice Guidelines] | NO  |
|       | Complying charges (a) Residential [Item 2(c) in Table 1]  | YES |
|       | (b) Non Residential [Item 2(c) in Table 1]  | NO  |
|       | (c) Trade Waste [Item 2(d) in Table 1]  | NO  |
|       | DSP with Commercial Developer Charges [Item 2(e) in Table 1]  | NO  |
|       | Liquid Trade Waste Approvals & Policy [Item 2(f) in Table 1]  | NO  |
| (iii) | Complete Performance Reporting Form (by 15 September each year)   | YES |
| (iv)  | a. Integrated Water Cycle Management Evaluation   | NO  |
|       | b. Complete and implement Integrated Water Cycle Management Strategy  | NO  |

## Bogan Shire Council

Notes to the Special Purpose Financial Statements  
for the financial year ended 30 June 2010Note 3. Sewerage Business  
Best Practice Management disclosure requirements (continued)

| Dollars Amounts shown below are in WHOLE DOLLARS (unless otherwise indicated)                            |  | 2010   |
|--|--|--|
| <b>National Water Initiative (NWI) Financial Performance Indicators</b>                                  |  |  |
| <b>NWI F2</b>  | Total Revenue (Sewerage)<br>Total Income (s14) - Grants for Acquisition of Assets (s12a) - Interest Income (s10)   | \$'000 <span style="border: 1px solid black; padding: 2px;">455</span>   |
| <b>NWI F10</b>   | Written Down Replacement Cost of Fixed Assets (Sewerage)<br>Written down current cost of system assets (s48)   | \$'000 <span style="border: 1px solid black; padding: 2px;">7,027</span> |
| <b>NWI F12</b>   | Operating Cost (Sewerage)<br>Management Expenses (s1) + Operational & Maintenance Expenses (s2)  | \$'000 <span style="border: 1px solid black; padding: 2px;">324</span>   |
| <b>NWI F15</b>   | Capital Expenditure (Sewerage)<br>Acquisition of Fixed Assets (s17)  | \$'000 <span style="border: 1px solid black; padding: 2px;">99</span>    |
| <b>NWI F18</b>   | Economic Real Rate of Return (Sewerage)<br>[Total Income (s14) - Interest Income (s10) - Grants for acquisition of Assets (s12a) - Operating cost (NWI F12) - Current cost depreciation (s3)] x 100 divided by [Written down current cost (ie. WDCC) of System Assets (s48) + Plant & Equipment (s34b)]  | % <span style="border: 1px solid black; padding: 2px;">-0.40%</span>     |
| <b>NWI F27</b>   | Capital Works Grants (Sewerage)<br>Grants for the Acquisition of Assets (12a)  | \$'000 <span style="border: 1px solid black; padding: 2px;">-</span>     |
| <b>National Water Initiative (NWI) Financial Performance Indicators<br/>Water &amp; Sewer (combined)</b> |  |  |
| <b>NWI F3</b>  | Total Income (Water & Sewerage)<br>Total Income (w13 + s14) + Gain/Loss on disposal of assets (w14 + s15) minus Grants for acquisition of assets (w11a + s12a) - Interest Income (w9 + s10)  | \$'000 <span style="border: 1px solid black; padding: 2px;">1,337</span> |
| <b>NWI F8</b>  | Revenue from Community Service Obligations (Water & Sewerage)<br>Community Service Obligations (NWI F25) x 100 divided by Total Income (NWI F3)  | % <span style="border: 1px solid black; padding: 2px;">1.27%</span>      |
| <b>NWI F16</b>   | Capital Expenditure (Water & Sewerage)<br>Acquisition of Fixed Assets (w16 + s17)  | \$'000 <span style="border: 1px solid black; padding: 2px;">142</span>   |
| <b>NWI F19</b>   | Economic Real Rate of Return (Water & Sewerage)<br>[Total Income (w13 + s14) - Interest Income (w9 + s10) - Grants for acquisition of assets (w11a + s12a) - Operating Cost (NWI F11 + NWI F12) - Current cost depreciation (w3 + s3)] x 100 divided by [Written down replacement cost of fixed assets (NWI F9 + NWI F10) + Plant & equipment (w33b + s34b)] | % <span style="border: 1px solid black; padding: 2px;">-1.29%</span>     |
| <b>NWI F20</b>   | Dividend (Water & Sewerage)<br>Dividend paid from surplus (2(v) of Note 2 + 2(v) of Note 3)  | \$'000 <span style="border: 1px solid black; padding: 2px;">-</span>     |
| <b>NWI F21</b>   | Dividend Payout Ratio (Water & Sewerage)<br>Dividend (NWI F20) x 100 divided by Net Profit after tax (NWI F24)   | % <span style="border: 1px solid black; padding: 2px;">0.00%</span>      |

## Bogan Shire Council

Notes to the Special Purpose Financial Statements  
for the financial year ended 30 June 2010Note 3. Sewerage Business  
Best Practice Management disclosure requirements (continued)

Dollars Amounts shown below are in WHOLE DOLLARS (unless otherwise indicated)

2010

National Water Initiative (NWI) Financial Performance Indicators  
Water & Sewer (combined)

|                |  |        |        |
|----------------|--|--------|--------|
| <b>NWI F22</b> | Net Debt to Equity (Water & Sewerage)<br>Overdraft (w36 + s37) + Borrowings (w38 + s39) - Cash & Investments (w30 + s31)<br>x 100 divided by [Total Assets (w35 + s36) - Total Liabilities (w40 + s41)]  | %      | -9.43% |
| <b>NWI F23</b> | Interest Cover (Water & Sewerage)<br>Earnings before Interest & Tax (EBIT) divided by Net Interest<br><br>Earnings before Interest & Tax (EBIT):<br>Operating Result (w15a + s16a) + Interest expense (w4a + s4a) - Interest Income (w9 + s10)<br>- Gain/Loss on disposal of assets (w14 + s15) + Miscellaneous Expenses (w4b + w4c + s4b + s4c)<br><br>Net Interest:<br>Interest Expense (w4a + s4a) - Interest Income (w9 + s10) |        | -      |
| <b>NWI F24</b> | Net Profit After Tax (Water & Sewerage)<br>Surplus before dividends (w15a + s16a) - Tax equivalents paid (Note 2-1(iv) + Note 3-1(iv))   | \$'000 | (175)  |
| <b>NWI F25</b> | Community Service Obligations (Water & Sewerage)<br>Grants for Pensioner Rebates (w11b + s12b)   | \$'000 | 17     |

- Notes:
- References to w (eg. s12) refer to item numbers within Special Schedules No. 5 & 6 of Council's Annual Financial Statements.
  - The NWI Performance Indicators are based upon the National Performance Framework Handbook for Urban Performance Reporting Indicators & Definitions.



BOGAN SHIRE COUNCIL  
SPECIAL PURPOSE FINANCIAL STATEMENTS  
INDEPENDENT AUDITORS' REPORT

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**REPORT ON THE FINANCIAL STATEMENTS**

We have audited the accompanying *special purpose financial statements of Bogan Shire Council*, which comprises the Balance Sheet as at 30 June 2010, Income Statement for the year ended on that date, a summary of significant accounting policies and other explanatory notes and the Statement by Councillors and Management.

***Responsibility of Council for the Financial Statements***

The Council is responsible for the preparation and fair presentation of the financial statements in accordance with the Local Government Act 1993 and have determined that the accounting policies described in Note 1 to the financial statements, which form part of the financial statements, are appropriate to meet the financial reporting requirements of the Division of Local Government. This responsibility includes the maintenance of adequate accounting records and internal controls designed to prevent and detect fraud and error; designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

***Auditors' Responsibility***

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement. Our audit responsibility does not extend to the best practice management disclosures in Notes 2 and 3 and, accordingly, no opinion is expressed on these disclosures.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Council, as well as evaluating the overall presentation of the financial statements.

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Hill Rogers  
Spencer Steer

The financial statements have been prepared for distribution to the Council and the Division of Local Government for the purpose of fulfilling the requirements of National Competition Policy reporting. We disclaim any assumption of responsibility for any reliance on this report or on the financial statements to which it relates to any person other than the Council or the Division of Local Government, or for any purpose other than that for which they were prepared.

Our audit did not involve an analysis of the prudence of business decisions made by Council or management.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Independence***

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

***Auditor's Opinion***

In our opinion, the special purpose financial statements of the Council are presented fairly in accordance with the requirements of those applicable Accounting Standards detailed in Note 1 and the Local Government Code of Accounting Practice and Financial Reporting.

**HILL ROGERS SPENCER STEER**



**Gary F. MOTTAU**  
**Partner**

Dated at Sydney this 8th day of December 2010

# Bogan Shire Council

SPECIAL SCHEDULES  
for the year ended 30 June 2010

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Comfortable Country Living

# Bogan Shire Council

## Special Schedules

for the financial year ended 30 June 2010

### Contents

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#### Special Schedules<sup>1</sup>

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| - Special Schedule No. 2(a)            | Statement of Long Term Debt (all purposes)          | 4   |
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| - Special Schedule No. 3               | Water Supply - Income Statement                     | 5   |
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<sup>1</sup> Special Purpose Schedules are not audited.

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#### Background

- (i) These Special Schedules have been designed to meet the requirements of special purpose users such as;
- the NSW Grants Commission
  - the Australian Bureau of Statistics (ABS),
  - the NSW Office of Water,
  - the Department of Environment, Climate Change and Water, and
  - the Division of Local Government (DLG).
- (ii) The financial data is collected for various uses including;
- the allocation of Financial Assistance Grants,
  - the incorporation of Local Government financial figures in national statistics,
  - the monitoring of loan approvals,
  - the allocation of borrowing rights, and
  - the monitoring of the financial activities of specific services.

## Bogan Shire Council

## Special Schedule No. 1 - Net Cost of Services

for the financial year ended 30 June 2010

\$'000

| Function or Activity                                   | Expenses from continuing operations | Income from continuing operations |           | Net Cost of Services |
|--|-------------------------------------|-----------------------------------|-----------|----------------------|
|  |                                     | Non Capital                       | Capital   |                      |
| <b>Administration</b>                                  | <b>1,905</b>                        | <b>174</b>                        | <b>-</b>  | <b>(1,731)</b>       |
| <b>Public Order and Safety</b>                         |                                     |                                   |           |                      |
| Fire Service Levy, Fire Protection, Emergency Services | 187                                 | 116                               | -         | (71)                 |
| Beach Control  | -                                   | -                                 | -         | -                    |
| Enforcement of Local Govt Regs                         | -                                   | -                                 | -         | -                    |
| Animal Control   | 78                                  | 5                                 | -         | (73)                 |
| Other  | -                                   | -                                 | -         | -                    |
| <b>Total Public Order &amp; Safety</b>                 | <b>265</b>                          | <b>121</b>                        | <b>-</b>  | <b>(144)</b>         |
| <b>Health</b>  | <b>60</b>                           | <b>46</b>                         | <b>-</b>  | <b>(14)</b>          |
| <b>Environment</b>                                     |                                     |                                   |           |                      |
| Noxious Plants and Insect/Vermin Control               | 23                                  | -                                 | -         | (23)                 |
| Other Environmental Protection                         | -                                   | 3                                 | -         | 3                    |
| Solid Waste Management                                 | 258                                 | 257                               | -         | (1)                  |
| Street Cleaning  | 28                                  | -                                 | -         | (28)                 |
| Drainage   | 132                                 | -                                 | -         | (132)                |
| Stormwater Management                                  | 79                                  | -                                 | -         | (79)                 |
| <b>Total Environment</b>                               | <b>520</b>                          | <b>260</b>                        | <b>-</b>  | <b>(260)</b>         |
| <b>Community Services and Education</b>                |                                     |                                   |           |                      |
| Administration & Education                             | 5                                   | -                                 | -         | (5)                  |
| Social Protection (Welfare)                            | -                                   | -                                 | -         | -                    |
| Aged Persons and Disabled                              | 2                                   | 3                                 | -         | 1                    |
| Childrens Services                                     | 262                                 | 289                               | -         | 27                   |
| <b>Total Community Services &amp; Education</b>        | <b>269</b>                          | <b>292</b>                        | <b>-</b>  | <b>23</b>            |
| <b>Housing and Community Amenities</b>                 |                                     |                                   |           |                      |
| Public Cemeteries                                      | 93                                  | 26                                | -         | (67)                 |
| Public Conveniences                                    | 83                                  | -                                 | -         | (83)                 |
| Street Lighting  | 61                                  | 14                                | -         | (47)                 |
| Town Panning   | 59                                  | 55                                | -         | (4)                  |
| Other Community Amenities                              | 6                                   | -                                 | -         | (6)                  |
| <b>Total Housing and Community Amenities</b>           | <b>302</b>                          | <b>95</b>                         | <b>-</b>  | <b>(207)</b>         |
| <b>Water Supplies</b>                                  | <b>1,078</b>                        | <b>893</b>                        | <b>15</b> | <b>(170)</b>         |
| <b>Sewerage Services</b>                               | <b>483</b>                          | <b>497</b>                        | <b>-</b>  | <b>14</b>            |



## Bogan Shire Council

## Special Schedule No. 1 - Net Cost of Services (continued)

for the financial year ended 30 June 2010

\$'000

| Function or Activity  | Expenses from continuing operations | Income from continuing operations |            | Net Cost of Services |
|---|-------------------------------------|-----------------------------------|------------|----------------------|
|   |                                     | Non Capital                       | Capital    |                      |
| <b>Recreation and Culture</b>   |                                     |                                   |            |                      |
| Public Libraries  | 207                                 | 25                                | -          | (182)                |
| Museums   | 166                                 | 7                                 | -          | (159)                |
| Art Galleries   | -                                   | -                                 | -          | -                    |
| Community Centres and Halls   | 111                                 | 4                                 | -          | (107)                |
| Performing Arts Venues  | -                                   | -                                 | -          | -                    |
| Other Performing Arts   | -                                   | -                                 | -          | -                    |
| Other Cultural Services   | -                                   | -                                 | -          | -                    |
| Sporting Grounds and Venues   | 152                                 | 3                                 | 28         | (121)                |
| Swimming Pools  | 236                                 | -                                 | -          | (236)                |
| Parks & Gardens (Lakes)   | 298                                 | -                                 | -          | (298)                |
| Other Sport and Recreation  | 12                                  | -                                 | -          | (12)                 |
| <b>Total Recreation and Culture</b>   | <b>1,182</b>                        | <b>39</b>                         | <b>28</b>  | <b>(1,115)</b>       |
| <b>Fuel &amp; Energy</b>  | -                                   | -                                 | -          | -                    |
| <b>Agriculture</b>  | -                                   | -                                 | -          | -                    |
| <b>Mining, Manufacturing and Construction</b>                                       |                                     |                                   |            |                      |
| Building Control  | -                                   | -                                 | -          | -                    |
| Other Mining, Manufacturing & Construction  | 2                                   | 61                                | -          | 59                   |
| <b>Total Mining, Manufacturing and Const.</b>                                       | <b>2</b>                            | <b>61</b>                         | -          | <b>59</b>            |
| <b>Transport and Communication</b>  |                                     |                                   |            |                      |
| Urban Roads (UR) - Local  | 742                                 | -                                 | 8          | (734)                |
| Urban Roads - Regional  | -                                   | -                                 | -          | -                    |
| Sealed Rural Roads (SRR) - Local  | 243                                 | -                                 | 590        | 347                  |
| Sealed Rural Roads - Regional   | 278                                 | 89                                | -          | (189)                |
| Unsealed Rural Roads (URR) - Local  | 1,318                               | 1,218                             | -          | (100)                |
| Unsealed Rural Roads (URR) - Regional   | 777                                 | 737                               | 150        | 110                  |
| Bridges on UR - Local   | -                                   | -                                 | -          | -                    |
| Bridges on SRR - Local  | -                                   | -                                 | -          | -                    |
| Bridges on URR - Local  | -                                   | -                                 | -          | -                    |
| Bridges on Regional Roads   | -                                   | -                                 | -          | -                    |
| Parking Areas   | 37                                  | -                                 | -          | (37)                 |
| Footpaths   | 68                                  | -                                 | -          | (68)                 |
| Aerodromes  | 247                                 | -                                 | -          | (247)                |
| Other Transport & Communication   | 35                                  | 35                                | -          | -                    |
| <b>Total Transport and Communication</b>  | <b>3,745</b>                        | <b>2,079</b>                      | <b>748</b> | <b>(918)</b>         |
| <b>Economic Affairs</b>   |                                     |                                   |            |                      |
| Camping Areas & Caravan Parks   | -                                   | -                                 | -          | -                    |
| Other Economic Affairs  | 284                                 | 172                               | -          | (112)                |
| <b>Total Economic Affairs</b>   | <b>284</b>                          | <b>172</b>                        | -          | <b>(112)</b>         |
| <b>Totals – Functions</b>   | <b>10,095</b>                       | <b>4,729</b>                      | <b>791</b> | <b>(4,575)</b>       |
| <b>General Purpose Revenues<sup>(1)</sup></b>                                       |                                     | <b>5,112</b>                      | -          | <b>5,112</b>         |
| <b>Share of interests - joint ventures &amp; associates using the equity method</b> | -                                   | <b>31</b>                         |            | <b>31</b>            |
| <b>NET OPERATING RESULT FOR YEAR</b>  | <b>10,095</b>                       | <b>9,872</b>                      | <b>791</b> | <b>568</b>           |

(1) Includes: Rates &amp; Annual Charges (incl. Ex Gratia), Untied General Purpose Grants &amp; Interest on Investments (excl. Restricted Assets)



# Bogan Shire Council

## Special Schedule No. 2(a) - Statement of Long Term Debt (all purpose)

for the financial year ended 30 June 2010

\$'000

| Classification of Debt      | Principal outstanding at beginning of the year |             |              | New Loans raised during the year | Debt redemption during the year |               | Transfers to Sinking Funds | Interest applicable for Year | Principal outstanding at the end of the year |             |            |
|-----------------------------|--|-------------|--------------|----------------------------------|---------------------------------|---------------|----------------------------|------------------------------|--|-------------|------------|
|                             | Current  | Non Current | Total        |                                  | From Revenue                    | Sinking Funds |                            |                              | Current                                      | Non Current | Total      |
| <b>Loans (by Source)</b>    |  |             |              |                                  |                                 |               |                            |                              |  |             |            |
| Commonwealth Government     | -  | -           | -            |                                  |                                 |               |                            |                              |  | -           | -          |
| Treasury Corporation        | -  | -           | -            |                                  |                                 |               |                            |                              |  | -           | -          |
| Other State Government      | -  | -           | -            |                                  |                                 |               |                            |                              |  | -           | -          |
| Public Subscription         | -  | -           | -            |                                  |                                 |               |                            |                              |  | -           | -          |
| Financial Institutions      | 454  | 789         | 1,243        | -                                | 434                             | -             | -                          | 91                           | 473  | 336         | 809        |
| Other                       | -  | -           | -            |                                  |                                 |               |                            |                              |  | -           | -          |
| <b>Total Loans</b>          | <b>454</b>                                     | <b>789</b>  | <b>1,243</b> | <b>-</b>                         | <b>434</b>                      | <b>-</b>      | <b>-</b>                   | <b>91</b>                    | <b>473</b>                                   | <b>336</b>  | <b>809</b> |
| <b>Other Long Term Debt</b> |  |             |              |                                  |                                 |               |                            |                              |  |             |            |
| Ratepayers Advances         | -  | -           | -            |                                  |                                 |               |                            |                              |  | -           | -          |
| Government Advances         | -  | -           | -            |                                  |                                 |               |                            |                              |  | -           | -          |
| Finance Leases              | -  | -           | -            |                                  |                                 |               |                            |                              |  | -           | -          |
| Deferred Payments           | -  | -           | -            |                                  |                                 |               |                            |                              |  | -           | -          |
| <b>Total Long Term Debt</b> | <b>-</b>                                       | <b>-</b>    | <b>-</b>     | <b>-</b>                         | <b>-</b>                        | <b>-</b>      | <b>-</b>                   | <b>-</b>                     | <b>-</b>                                     | <b>-</b>    | <b>-</b>   |
| <b>Total Debt</b>           | <b>454</b>                                     | <b>789</b>  | <b>1,243</b> | <b>-</b>                         | <b>434</b>                      | <b>-</b>      | <b>-</b>                   | <b>91</b>                    | <b>473</b>                                   | <b>336</b>  | <b>809</b> |

Notes: Excludes (i) Internal Loans & (ii) Principal Inflows/Outflows relating to Loan Re-Financing.

This Schedule is prepared using the Face Value of debt obligations, rather than Fair Value (as per the GPFS's).

## Bogan Shire Council

## Special Schedule No. 3 - Water Supply Income Statement

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.  
for the financial year ended 30 June 2010

| \$'000   | Actuals<br>2010 | Actuals<br>2009 |
|--|-----------------|-----------------|
| <b>A Expenses and Income</b>                     |                 |                 |
| <b>Expenses</b>                                  |                 |                 |
| <b>1. Management expenses</b>                    |                 |                 |
| a. Administration                                | 198             | 188             |
| b. Engineering and Supervision                   | -               | -               |
| <b>2. Operation and Maintenance expenses</b>     |                 |                 |
| <b>- Dams &amp; Weirs</b>                        |                 |                 |
| a. Operation expenses                            | -               | -               |
| b. Maintenance expenses                          | 3               | 2               |
| <b>- Mains</b>                                   |                 |                 |
| c. Operation expenses                            | -               | -               |
| d. Maintenance expenses                          | 65              | 56              |
| <b>- Reservoirs</b>                              |                 |                 |
| e. Operation expenses                            | -               | -               |
| f. Maintenance expenses                          | 34              | -               |
| <b>- Pumping Stations</b>                        |                 |                 |
| g. Operation expenses (excluding energy costs)   | 18              | 7               |
| h. Energy costs                                  | 19              | 18              |
| i. Maintenance expenses                          | 10              | 13              |
| <b>- Treatment</b>                               |                 |                 |
| j. Operation expenses (excluding chemical costs) | 121             | 51              |
| k. Chemical costs                                | 72              | 79              |
| l. Maintenance expenses                          | 30              | 26              |
| <b>- Other</b>                                   |                 |                 |
| m. Operation expenses                            | -               | -               |
| n. Maintenance expenses                          | 105             | 266             |
| o. Purchase of water                             | 57              | 52              |
| <b>3. Depreciation expenses</b>                  |                 |                 |
| a. System assets                                 | 347             | 336             |
| b. Plant and equipment                           | -               | -               |
| <b>4. Miscellaneous expenses</b>                 |                 |                 |
| a. Interest expenses                             | -               | -               |
| b. Revaluation Decrements                        | -               | -               |
| c. Other expenses                                | -               | -               |
| d. Tax Equivalents Dividends (actually paid)     | -               | -               |
| <b>5. Total expenses</b>                         | <b>1,079</b>    | <b>1,094</b>    |

## Bogan Shire Council

## Special Schedule No. 3 - Water Supply Income Statement (continued)

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.  
for the financial year ended 30 June 2010

| \$'000   | Actuals<br>2010 | Actuals<br>2009 |
|--|-----------------|-----------------|
| <b>Income</b>  |                 |                 |
| <b>6. Residential charges</b>  |                 |                 |
| a. Access (including rates)  | 346             | 315             |
| b. Usage charges   | 423             | 372             |
| <b>7. Non-residential charges</b>                                    |                 |                 |
| a. Access (including rates)  | -               | -               |
| b. Usage charges   | -               | -               |
| <b>8. Extra charges</b>  | -               | -               |
| <b>9. Interest income</b>  | 8               | 18              |
| <b>10. Other income</b>  | 5               | -               |
| <b>11. Grants</b>  |                 |                 |
| a. Grants for acquisition of assets                                  | 15              | -               |
| b. Grants for pensioner rebates                                      | 9               | 9               |
| c. Other grants  | -               | -               |
| <b>12. Contributions</b>   |                 |                 |
| a. Developer charges   | -               | -               |
| b. Developer provided assets   | -               | -               |
| c. Other contributions   | 99              | -               |
| <b>13. Total income</b>  | <u>905</u>      | <u>714</u>      |
| <b>14. Gain or loss on disposal of assets</b>                        | -               | -               |
| <b>15. Operating Result</b>  | <u>(174)</u>    | <u>(380)</u>    |
| <b>15a. Operating Result (less grants for acquisition of assets)</b> | (189)           | (380)           |

## Bogan Shire Council

## Special Schedule No. 3 - Water Supply Income Statement (continued)

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.  
for the financial year ended 30 June 2010

| \$'000   | Actuals<br>2010 | Actuals<br>2009 |
|--|-----------------|-----------------|
| <b>B Capital transactions</b>                                      |                 |                 |
| <b>Non-operating expenditures</b>                                  |                 |                 |
| <b>16. Acquisition of Fixed Assets</b>                             |                 |                 |
| a. Subsidised scheme   | -               | -               |
| b. Other new system assets   | -               | 5               |
| c. Renewals  | -               | -               |
| d. Plant and equipment   | 43              | -               |
| <b>17. Repayment of debt</b>                                       |                 |                 |
| a. Loans   | -               | -               |
| b. Advances  | -               | -               |
| c. Finance leases  | -               | -               |
| <b>18. Transfer to sinking fund</b>                                | -               | -               |
| <b>19. Totals</b>  | <b>43</b>       | <b>5</b>        |
| <b>Non-operating funds employed</b>                                |                 |                 |
| <b>20. Proceeds from disposal of assets</b>                        | -               | -               |
| <b>21. Borrowing utilised</b>                                      |                 |                 |
| a. Loans   | -               | -               |
| b. Advances  | -               | -               |
| c. Finance leases  | -               | -               |
| <b>22. Transfer from sinking fund</b>                              | -               | -               |
| <b>23. Totals</b>  | -               | -               |
| <b>C Rates and charges</b>   |                 |                 |
| <b>24. Number of assessments</b>                                   |                 |                 |
| a. Residential (occupied)  | 891             | 891             |
| b. Residential (unoccupied, ie. vacant lot)                        |                 | -               |
| c. Non-residential (occupied)                                      | 130             | 130             |
| d. Non-residential (unoccupied, ie. vacant lot)                    |                 | -               |
| <b>25. Number of ETs for which developer charges were received</b> | - ET            | - ET            |
| <b>26. Total amount of pensioner rebates (actual dollars)</b>      | \$ 16,362       | \$ 17,194       |

## Bogan Shire Council

## Special Schedule No. 3 - Water Supply Cross Subsidies

for the financial year ended 30 June 2010

| \$'000  | Yes                          | No                          | Amount                         |
|---|------------------------------|-----------------------------|--------------------------------|
| <b>D Best practice annual charges and developer charges*</b>  |                              |                             |                                |
| <b>27. Annual charges</b>   |                              |                             |                                |
| a. Does Council have best-practice water supply annual charges and usage charges*?  | <input type="checkbox"/> Yes | <input type="checkbox"/>    |                                |
| If Yes, go to 28a.  |                              |                             |                                |
| If No, please report if council has removed <b>land value</b> from access charges (ie rates)?   |                              |                             |                                |
| <p><b>NB.</b> Such charges for both residential customers and non-residential customers comply with section 3.2 of Water Supply, Sewerage and Trade Waste Pricing Guidelines, NSW Office of Water, December, 2002. Such charges do not involve significant cross subsidies.</p> |                              |                             |                                |
| b. Cross-subsidy <b>from</b> residential customers using less than allowance (page 25 of Guidelines)  |                              |                             | <input type="text"/>           |
| c. Cross-subsidy <b>to</b> non-residential customers (page 24 of Guidelines)  |                              |                             | <input type="text"/>           |
| d. Cross-subsidy <b>to</b> large connections in unmetered supplies (page 26 of Guidelines)  |                              |                             | <input type="text"/>           |
| <b>28. Developer charges</b>  |                              |                             |                                |
| a. Has council completed a water supply Development Servicing** Plan?   | <input type="checkbox"/>     | <input type="checkbox"/> No |                                |
| b. Total cross-subsidy in water supply developer charges for 2009/10 (page 47 of Guidelines)  |                              |                             | <input type="text"/>           |
| ** In accordance with page 9 of Developer Charges Guidelines for Water Supply, Sewerage and Stormwater, NSW Office of Water, December, 2002.  |                              |                             |                                |
| <b>29. Disclosure of cross-subsidies</b>  |                              |                             |                                |
| <b>Total of cross-subsidies (27b +27c + 27d + 28b)</b>  |                              |                             | <input type="text" value="-"/> |

\* Councils which have not yet implemented best practice water supply pricing should disclose cross-subsidies in items 27b, 27c and 27d above.

However, disclosure of cross-subsidies is **not** required where a Council has implemented best practice pricing and is phasing in such pricing over a period of 3 years.

## Bogan Shire Council

## Special Schedule No. 4 - Water Supply Balance Sheet

Includes INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.  
as at 30 June 2010

| \$'000  | Actuals<br>Current | Actuals<br>Non Current | Actuals<br>Total |
|---|--------------------|------------------------|------------------|
| <b>ASSETS</b>   |                    |                        |                  |
| <b>30. Cash and investments</b>                                   |                    |                        |                  |
| a. Developer charges  | -                  | -                      | -                |
| b. Special purpose grants   | -                  | -                      | -                |
| c. Accrued leave  | -                  | -                      | -                |
| d. Unexpended loans   | -                  | -                      | -                |
| e. Sinking fund   | -                  | -                      | -                |
| f. Other  | 651                | -                      | 651              |
| <b>31. Receivables</b>  |                    |                        |                  |
| a. Specific purpose grants  | -                  | -                      | -                |
| b. Rates and charges  | 65                 | 39                     | 104              |
| c. Other  | 84                 | -                      | 84               |
| <b>32. Inventories</b>  | -                  | -                      | -                |
| <b>33. Property, plant and equipment</b>                          |                    |                        |                  |
| a. System assets  | 10,431             | -                      | 10,431           |
| b. Plant and equipment  | -                  | -                      | -                |
| <b>34. Other assets</b>   | -                  | -                      | -                |
| <b>35. Total assets</b>   | <u>11,231</u>      | <u>39</u>              | <u>11,270</u>    |
| <b>LIABILITIES</b>  |                    |                        |                  |
| <b>36. Bank overdraft</b>   | -                  | -                      | -                |
| <b>37. Creditors</b>  | 42                 | -                      | 42               |
| <b>38. Borrowings</b>   |                    |                        |                  |
| a. Loans  | -                  | -                      | -                |
| b. Advances   | -                  | -                      | -                |
| c. Finance leases   | -                  | -                      | -                |
| <b>39. Provisions</b>   |                    |                        |                  |
| a. Tax equivalents  | -                  | -                      | -                |
| b. Dividend   | -                  | -                      | -                |
| c. Other  | -                  | -                      | -                |
| <b>40. Total liabilities</b>                                      | <u>42</u>          | <u>-</u>               | <u>42</u>        |
| <b>41. NET ASSETS COMMITTED</b>                                   | <u>11,189</u>      | <u>39</u>              | <u>11,228</u>    |
| <b>EQUITY</b>   |                    |                        |                  |
| <b>42. Accumulated surplus</b>                                    |                    |                        | 6,634            |
| <b>43. Asset revaluation reserve</b>                              |                    |                        | 4,594            |
| <b>44. TOTAL EQUITY</b>   |                    |                        | <u>11,228</u>    |
| <b>Note to system assets:</b>                                     |                    |                        |                  |
| <b>45. Current replacement cost</b> of system assets              |                    |                        | 25,444           |
| <b>46. Accumulated current cost</b> depreciation of system assets |                    |                        | (15,013)         |
| <b>47. Written down current cost</b> of system assets             |                    |                        | <u>10,431</u>    |



## Bogan Shire Council

### Special Schedule No. 5 - Sewerage Income Statement

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.  
for the financial year ended 30 June 2010

| \$'000  | Actuals<br>2010 | Actuals<br>2009 |
|---|-----------------|-----------------|
| <b>A Expenses and Income</b>  |                 |                 |
| <b>Expenses</b>   |                 |                 |
| <b>1. Management expenses</b>   |                 |                 |
| a. Administration   | 186             | 186             |
| b. Engineering and Supervision  | -               | -               |
| <b>2. Operation and Maintenance expenses</b>  |                 |                 |
| <b>- Mains</b>  |                 |                 |
| a. Operation expenses   | -               | -               |
| b. Maintenance expenses   | 16              | 22              |
| <b>- Pumping Stations</b>   |                 |                 |
| c. Operation expenses (excluding energy costs)  | 55              | 16              |
| d. Energy costs   | 11              | 9               |
| e. Maintenance expenses   | 16              | 13              |
| <b>- Treatment</b>  |                 |                 |
| f. Operation expenses (excl. chemical, energy, effluent & biosolids management costs) | 14              | 13              |
| g. Chemical costs   | -               | -               |
| h. Energy costs   | 4               | 5               |
| i. Effluent Management  | -               | 33              |
| j. Biosolids Management   | -               | -               |
| k. Maintenance expenses   | 10              | 10              |
| <b>- Other</b>  |                 |                 |
| l. Operation expenses   | 12              | -               |
| m. Maintenance expenses   | -               | -               |
| <b>3. Depreciation expenses</b>   |                 |                 |
| a. System assets  | 159             | 86              |
| b. Plant and equipment  | -               | -               |
| <b>4. Miscellaneous expenses</b>  |                 |                 |
| a. Interest expenses  | 1               | 4               |
| b. Revaluation Decrements   | -               | -               |
| c. Other expenses   | -               | -               |
| d. Tax Equivalent Dividends (actually paid)   | -               | -               |
| <b>5. Total expenses</b>  | <b>484</b>      | <b>397</b>      |

## Bogan Shire Council

## Special Schedule No. 5 - Sewerage Income Statement (continued)

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.  
for the financial year ended 30 June 2010

| \$'000   | Actuals<br>2010 | Actuals<br>2009 |
|--|-----------------|-----------------|
| <b>Income</b>  |                 |                 |
| <b>6. Residential charges</b> (including rates)                      | 440             | 465             |
| <b>7. Non-residential charges</b>                                    |                 |                 |
| a. Access (including rates)  | -               | -               |
| b. Usage charges   | -               | -               |
| <b>8. Trade Waste Charges</b>  |                 |                 |
| a. Annual Fees   | -               | -               |
| b. Usage charges   | -               | -               |
| c. Excess mass charges   | -               | -               |
| d. Re-inspection fees  | -               | -               |
| <b>9. Extra charges</b>  | 5               | -               |
| <b>10. Interest income</b>   | 43              | 63              |
| <b>11. Other income</b>  | 2               | -               |
| <b>12. Grants</b>  |                 |                 |
| a. Grants for acquisition of assets                                  | -               | -               |
| b. Grants for pensioner rebates                                      | 8               | 8               |
| c. Other grants  | -               | -               |
| <b>13. Contributions</b>   |                 |                 |
| a. Developer charges   | -               | -               |
| b. Developer provided assets   | -               | -               |
| c. Other contributions   | -               | -               |
| <b>14. Total income</b>  | <u>498</u>      | <u>536</u>      |
| <b>15. Gain or loss on disposal of assets</b>                        | -               | -               |
| <b>16. Operating Result</b>  | <u>14</u>       | <u>139</u>      |
| <b>16a. Operating Result (less grants for acquisition of assets)</b> | 14              | 139             |

## Bogan Shire Council

## Special Schedule No. 5 - Sewerage Income Statement (continued)

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.  
for the financial year ended 30 June 2010

| \$'000   | Actuals<br>2010 | Actuals<br>2009 |
|--|-----------------|-----------------|
| <b>B Capital transactions</b>                                      |                 |                 |
| <b>Non-operating expenditures</b>                                  |                 |                 |
| <b>17. Acquisition of Fixed Assets</b>                             |                 |                 |
| a. Subsidised scheme   | -               | -               |
| b. Other new system assets   | 33              | 185             |
| c. Renewals  | -               | -               |
| d. Plant and equipment   | 66              | -               |
| <b>18. Repayment of debt</b>                                       |                 |                 |
| a. Loans   | 18              | 17              |
| b. Advances  | -               | -               |
| c. Finance leases  | -               | -               |
| <b>19. Transfer to sinking fund</b>                                | -               | -               |
| <b>20. Totals</b>  | <b>117</b>      | <b>202</b>      |
| <b>Non-operating funds employed</b>                                |                 |                 |
| <b>21. Proceeds from disposal of assets</b>                        | -               | -               |
| <b>22. Borrowing utilised</b>                                      |                 |                 |
| a. Loans   | -               | -               |
| b. Advances  | -               | -               |
| c. Finance leases  | -               | -               |
| <b>23. Transfer from sinking fund</b>                              | -               | -               |
| <b>24. Totals</b>  | -               | -               |
| <b>C Rates and charges</b>   |                 |                 |
| <b>25. Number of assessments</b>                                   |                 |                 |
| a. Residential (occupied)  | 823             | 823             |
| b. Residential (unoccupied, ie. vacant lot)                        |                 | -               |
| c. Non-residential (occupied)                                      | 120             | 120             |
| d. Non-residential (unoccupied, ie. vacant lot)                    |                 | -               |
| <b>26. Number of ETs for which developer charges were received</b> | - ET            | - ET            |
| <b>27. Total amount of pensioner rebates (actual dollars)</b>      | \$ 14,175       | \$ 14,853       |

## Bogan Shire Council

Special Schedule No. 5 - Sewerage Cross Subsidies  
for the financial year ended 30 June 2010

| \$'000   | Yes                          | No                          | Amount                         |
|--|------------------------------|-----------------------------|--------------------------------|
| <b>D Best practice annual charges and developer charges*</b>   |                              |                             |                                |
| <b>28. Annual charges</b>  |                              |                             |                                |
| <b>a.</b> Does Council have best-practice sewerage annual charges, usage charges and trade waste fees & charges*?  | <input type="checkbox"/> Yes | <input type="checkbox"/>    |                                |
| If Yes, go to 29a.   |                              |                             |                                |
| If No, please report if council has removed <b>land value</b> from access charges (ie rates)?  | <input type="checkbox"/>     | <input type="checkbox"/>    |                                |
| <b>NB.</b> Such charges for both residential customers and non-residential customers comply with section 4.2 & 4.3 of the Water Supply, Sewerage and Trade Waste Pricing Guidelines, NSW Office of Water, December, 2002. Such charges do not involve significant cross subsidies. |                              |                             |                                |
| <b>b.</b> Cross-subsidy <b>to</b> non-residential customers (page 45 of Guidelines)  |                              |                             | <input type="text"/>           |
| <b>c.</b> Cross-subsidy <b>to</b> trade waste discharges (page 46 of Guidelines)   |                              |                             | <input type="text"/>           |
| <b>29. Developer charges</b>   |                              |                             |                                |
| <b>a.</b> Has council completed a sewerage Development Servicing** Plan?   | <input type="checkbox"/>     | <input type="checkbox"/> No |                                |
| <b>b.</b> Total cross-subsidy in sewerage developer charges for 2009/10 (page 47 of Guidelines)  |                              |                             | <input type="text" value="-"/> |
| <b>**</b> In accordance with page 9 of Developer Charges Guidelines for Water Supply, Sewerage and Stormwater, NSW Office of Water, December, 2002.  |                              |                             |                                |
| <b>30. Disclosure of cross-subsidies</b>   |                              |                             |                                |
| <b>Total of cross-subsidies (28b + 28c + 29b)</b>  |                              |                             | <input type="text" value="-"/> |

\* Councils which have not yet implemented best practice sewer pricing & liquid waste pricing should disclose cross-subsidies in items 28b and 28c above.

However, disclosure of cross-subsidies is **not** required where a Council has implemented best practice sewerage and liquid waste pricing and is phasing in such pricing over a period of 3 years.

## Bogan Shire Council

## Special Schedule No. 6 - Sewerage Balance Sheet

Includes INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.  
as at 30 June 2010

| \$'000  | Actuals<br>Current | Actuals<br>Non Current | Actuals<br>Total |
|---|--------------------|------------------------|------------------|
| <b>ASSETS</b>   |                    |                        |                  |
| <b>31. Cash and investments</b>                                   |                    |                        |                  |
| a. Developer charges  | -                  | -                      | -                |
| b. Special purpose grants   | -                  | -                      | -                |
| c. Accrued leave  | -                  | -                      | -                |
| d. Unexpended loans   | -                  | -                      | -                |
| e. Sinking fund   | -                  | -                      | -                |
| f. Other  | 1,210              | -                      | 1,210            |
| <b>32. Receivables</b>  |                    |                        |                  |
| a. Specific purpose grants  | -                  | -                      | -                |
| b. Rates and charges  | 64                 | 39                     | 103              |
| c. Other  | 5                  | -                      | 5                |
| <b>33. Inventories</b>  | -                  | -                      | -                |
| <b>34. Property, plant and equipment</b>                          |                    |                        |                  |
| a. System assets  | 7,027              | -                      | 7,027            |
| b. Plant and equipment  | -                  | -                      | -                |
| <b>35. Other assets</b>   | -                  | -                      | -                |
| <b>36. Total Assets</b>   | <b>8,306</b>       | <b>39</b>              | <b>8,345</b>     |
| <b>LIABILITIES</b>  |                    |                        |                  |
| <b>37. Bank overdraft</b>   | -                  | -                      | -                |
| <b>38. Creditors</b>  | 21                 | -                      | 21               |
| <b>39. Borrowings</b>   |                    |                        |                  |
| a. Loans  | 19                 | -                      | 19               |
| b. Advances   | -                  | -                      | -                |
| c. Finance leases   | -                  | -                      | -                |
| <b>40. Provisions</b>   |                    |                        |                  |
| a. Tax equivalents  | -                  | -                      | -                |
| b. Dividend   | -                  | -                      | -                |
| c. Other  | -                  | -                      | -                |
| <b>41. Total Liabilities</b>                                      | <b>40</b>          | <b>-</b>               | <b>40</b>        |
| <b>42. NET ASSETS COMMITTED</b>                                   | <b>8,266</b>       | <b>39</b>              | <b>8,305</b>     |
| <b>EQUITY</b>   |                    |                        |                  |
| <b>42. Accumulated surplus</b>                                    |                    |                        | 6,385            |
| <b>44. Asset revaluation reserve</b>                              |                    |                        | 1,920            |
| <b>45. TOTAL EQUITY</b>   |                    |                        | <b>8,305</b>     |
| <b>Note to system assets:</b>                                     |                    |                        |                  |
| <b>46. Current replacement cost</b> of system assets              |                    |                        | 10,094           |
| <b>47. Accumulated current cost</b> depreciation of system assets |                    |                        | (3,067)          |
| <b>48. Written down current cost</b> of system assets             |                    |                        | 7,027            |

## Bogan Shire Council

### Notes to Special Schedule No.'s 3 & 5

for the financial year ended 30 June 2010

#### Administration <sup>(1)</sup>

(item 1a of Special Schedules 3 and 5) comprises the following:

- Administration staff:
  - Salaries and allowance
  - Travelling expenses
  - Accrual of leave entitlements
  - Employment overheads.
- Meter reading.
- Bad and doubtful debts.
- Other administrative/corporate support services.

#### Engineering and supervision <sup>(1)</sup>

(item 1b of Special Schedules 3 and 5) comprises the following:

- Engineering staff:
  - Salaries and allowance
  - Travelling expenses
  - Accrual of leave entitlements
  - Employment overheads.
- Other technical and supervision staff:
  - Salaries and allowance
  - Travelling expenses
  - Accrual of leave entitlements
  - Employment overheads.

**Operational expenses** (item 2 of Special Schedules 3 and 5) comprise the day to day operational expenses excluding maintenance expenses.

**Maintenance expenses** (item 2 of Special Schedules 3 and 5) comprise the day to day repair and maintenance expenses. (Refer to Section 5 of the Local Government Asset Accounting Manual regarding capitalisation principles and the distinction between capital and maintenance expenditure).

**Other expenses** (item 4c of Special Schedules 3 and 5) includes all expenses not recorded elsewhere.

**Revaluation decrements** (item 4b of Special Schedules 3 and 5) is to be used when I,PP&E decreases in FV.

**Residential charges** <sup>(2)</sup> (items 6a, 6b and item 6 of Special Schedules 3 and 5 respectively) include all income from residential charges. Item 6 of Schedule 3 should be separated into 6a Access Charges (including rates if applicable) and 6b Usage Charges.

**Non-residential charges** <sup>(2)</sup> (items 7a, 7b of Special Schedules 3 and 5) include all income from non-residential charges separated into 7a Access Charges (including rates if applicable) and 7b Usage Charges.

**Trade waste charges** (item 8 of Special Schedule 5) include all income from trade waste charges separated into 8a Annual Fees, 8b Usage Charges and 8c Excess Mass Charges and 8d Re-inspection Fees.

**Other income** (items 10 and 11 of Special Schedules 3 and 5 respectively) include all income not recorded elsewhere.

**Other contributions** (items 12c and 13c of Special Schedules 3 and 5 respectively) include capital contributions for water supply or sewerage services received by Council under Section 565 of the Local Government Act.

#### Notes:

<sup>(1)</sup> Administration and engineering costs for the development of capital works projects should be reported as part of the capital cost of the project and not as part of the recurrent expenditure (ie. in item 16 for water supply and item 17 for sewerage, and **not** in items 1a and 1b).

<sup>(2)</sup> To enable accurate reporting of **residential revenue from usage charges**, it is essential for councils to accurately separate their residential (item 6) charges and non-residential (item 7) charges.









## Bogan Shire Council

Special Schedule No. 8 - Financial Projections  
as at 30 June 2010

| \$'000   | Actual <sup>(1)</sup><br>09/10 | Forecast<br>10/11 | Forecast<br>11/12 | Forecast <sup>(3)</sup><br>12/13 | Forecast <sup>(3)</sup><br>13/14 |
|--|--------------------------------|-------------------|-------------------|----------------------------------|----------------------------------|
| <b>(i) RECURRENT BUDGET</b>                        |                                |                   |                   |                                  |                                  |
| Income from continuing operations                  | 10,663                         | 11,594            | 11,942            |                                  |                                  |
| Expenses from continuing operations                | 10,095                         | 11,965            | 12,324            |                                  |                                  |
| <b>Operating Result from Continuing Operations</b> | <b>568</b>                     | <b>(371)</b>      | <b>(382)</b>      | <b>-</b>                         | <b>-</b>                         |
| <b>(ii) CAPITAL BUDGET</b>                         |                                |                   |                   |                                  |                                  |
| New Capital Works <sup>(2)</sup>                   | 217                            | 5,826             | 1,000             |                                  |                                  |
| Replacement/Refurbishment of Existing Assets       | 655                            | 893               | 800               |                                  |                                  |
| <b>Total Capital Budget</b>                        | <b>872</b>                     | <b>6,719</b>      | <b>1,800</b>      | <b>-</b>                         | <b>-</b>                         |
| <b>Funded by:</b>                                  |                                |                   |                   |                                  |                                  |
| – Loans  | -                              | 850               | -                 |                                  |                                  |
| – Asset sales                                      | -                              | -                 | -                 |                                  |                                  |
| – Reserves   | 8                              | -                 | -                 |                                  |                                  |
| – Grants/Contributions                             | 110                            | 4,760             | 1,000             |                                  |                                  |
| – Recurrent revenue                                | 754                            | 1,109             | 800               |                                  |                                  |
| – Other  | -                              | -                 | -                 |                                  |                                  |
|  | <b>872</b>                     | <b>6,719</b>      | <b>1,800</b>      | <b>-</b>                         | <b>-</b>                         |

**Notes:**

(1) From 09/10 Income Statement.

(2) New Capital Works are major non-recurrent projects, eg new Leisure Centre, new Library, new Swimming pool etc.

(3) If Council has only adopted 3 years of projections then only show 3 years.



# Annexure Two

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Objectives & Performance

*“Comfortable Country Living”*



**BOGAN SHIRE COUNCIL  
2009-2012 MANAGEMENT PLAN  
PERFORMANCE AND OBJECTIVES  
JUNE 2010**

| <b>PRINCIPAL ACTIVITY</b>   | <b>R.O.</b> | <b>STRATEGIES</b>  | <b>PERFORMANCE INDICATORS</b>  | <b>OUTCOMES<br/>(Progressive)</b>   |
|---|-------------|--|--|---|
| <b><i>1 – ADMINISTRATION</i></b>  |             |  |  |   |
|   |             | To manage the affairs and resources of Council and meet statutory requirements to reflect the view and best interests of ratepayers in the most cost effective manner.<br>Administration incorporates: Governance; Financial Management; Human Resources; and Information Technology |  |   |
| <b><i>1.1 – GOVERNANCE</i></b>  |             |  |  |   |
| <i>1.1.1 Governance is open and transparent</i>                               | GM          | Ensure governance complies with spirit and intent of Local Government Act  | <ul style="list-style-type: none"> <li>• Community Satisfaction</li> <li>• Number of complaints</li> </ul>   | No complaints received on Council's approach to Governance  |
| <i>1.1.2 Appropriate policies and plans in place to effect sustainability</i> | GM          | Review Policies and Plans to ensure they meet current and strategic environment  | <ul style="list-style-type: none"> <li>• Policies reviewed 30/06/10</li> <li>• Community sustainability plan developed</li> </ul>  | Review of policies in underway. Sustainability plan delayed due to other more urgent work commitments.  |
| <i>1.1.3 Community involvement in decision making</i>                         | GM          | Review community communication strategy  | <ul style="list-style-type: none"> <li>• Regular information provided</li> <li>• Increased community engagement</li> </ul>   | New web site operational. Increased community engagement occurs according to need e.g. water, roads Council & Mayor's column provide regular information to community |
| <i>1.1.4 Timely distribution of business paper</i>                            | GM          | Staff reports provided 10 days prior to meetings   | <ul style="list-style-type: none"> <li>• Distributed 7 days prior to meeting date</li> <li>• Available to community</li> </ul>   | Business paper distributed predominantly 7 days prior to meetings   |
| <i>1.1.5 Community</i>  | GM          | Review community communication strategy. Review s355 committees  | <ul style="list-style-type: none"> <li>• Regular information provided</li> <li>• Increased community engagement</li> <li>• s355 committees properly constituted and delegated functions</li> </ul> | Strategy to be developed as part of Integrated Planning process. S355 Committees – Constitutions currently being prepared.  |



**BOGAN SHIRE COUNCIL  
2009-2012 MANAGEMENT PLAN  
PERFORMANCE AND OBJECTIVES  
JUNE 2010**

| <b>PRINCIPAL ACTIVITY</b>  | <b>R.O.</b> | <b>STRATEGIES</b>   | <b>PERFORMANCE INDICATORS</b>   | <b>OUTCOMES (Progressive)</b>   |
|--|-------------|---|---|---|
| <i>involvement in decision making</i>                                    |             |   |   |   |
| <i>1.1.6 Adequate insurance cover provided</i>                           | MCS         | Cover reviewed annually with broker   | <ul style="list-style-type: none"> <li>Insurance placed with satisfactory risk level</li> </ul>   | Completed for current year  |
| <i>1.1.7 Records compliant with State Records Requirements</i>           | GM          | Utilise internal/external resources to develop information management system  | <ul style="list-style-type: none"> <li>Complies with legislation</li> </ul>   | Council's TRIM system continues to undergo a review to ensure compliance with State Records requirements. |
| <b>1.2 - FINANCIAL MANAGEMENT</b>  |             |   |   |   |
| <i>1.2.1 Ensure Compliance with legislative &amp; other requirements</i> | MCS         | Annual statements audited<br>Budget review completed<br>GST Activity Statement,<br>FBT returns completed<br>Rates returns completed,<br>audited | <ul style="list-style-type: none"> <li>Lodged on time</li> <li>Completed monthly &amp; within 4 weeks of quarter end</li> <li>Lodged on time</li> <li>Lodged on time</li> </ul> | All returns completed on time as and when required.   |
| <i>1.2.2 Maintain long term financial viability</i>                      | MCS         | Analysis of Council's financial position  | <ul style="list-style-type: none"> <li>Regular updates provided to council</li> </ul>   | Council kept informed through quarterly reviews   |
| <i>1.2.3 Annual budget incorporated in management plan</i>               | MCS         | Staff and council input to plan   | <ul style="list-style-type: none"> <li>Completed and presented to May council meeting annually</li> </ul>   | Completed on time   |
|  |             |   |   |   |

**BOGAN SHIRE COUNCIL  
2009-2012 MANAGEMENT PLAN  
PERFORMANCE AND OBJECTIVES  
JUNE 2010**

| <b>PRINCIPAL ACTIVITY</b>   | <b>R.O.</b> | <b>STRATEGIES</b>                          | <b>PERFORMANCE INDICATORS</b>   | <b>OUTCOMES (Progressive)</b>  |
|---|-------------|--|---|--|
| <i>1.2.4 Ongoing improvement to reporting systems</i>                         | MCS         | Review of reporting tools managerial needs | <ul style="list-style-type: none"> <li>• User Satisfaction</li> </ul>   | Internal survey to be undertaken after the Civica conversion and is working to management's satisfaction.  |
| <i>1.2.5 Pursue recovery of all revenues raised by council</i>                | MCS         | Internal and external recovery activity    | <ul style="list-style-type: none"> <li>• % of outstanding debts declines each year</li> </ul>   | Significant recovery action is continuing  |
| <b>1.3 - HUMAN RESOURCES</b>  |             |  |   |  |
| <i>1.3.1 Review organisation structure to ensure effectiveness of Council</i> | GM          | Review of organisational structure         | <ul style="list-style-type: none"> <li>• Organisation structure meets needs of Council</li> <li>• Organisation structure is understood by all staff</li> <li>• Staff understand where their position fits into the structure</li> </ul> | Completed.<br>Individual letters sent to all staff members.  |
| <i>1.3.2 H.R. Policies meet legislative and organisational needs</i>          | GM          | Review of HR policies                      | <ul style="list-style-type: none"> <li>• HR policies and procedures comply with legislation and meet needs of Council</li> </ul>  | Review has commenced, however, other competing priorities such as Integrated Planning Legislation are delaying progress planned for March 2010. Civica conversion is further delaying this process |
| <i>1.3.3 Maintain status as an EEO employer</i>                               | GM          | Review EEO policy<br>Develop EEO plan      | <ul style="list-style-type: none"> <li>• EEO policy adopted by Council</li> <li>• EEO plan adopted by Council</li> </ul>  | Review deferred due to other work commitments  |
|   |             |  |   |  |

**BOGAN SHIRE COUNCIL  
2009-2012 MANAGEMENT PLAN  
PERFORMANCE AND OBJECTIVES  
JUNE 2010**

| <b>PRINCIPAL ACTIVITY</b>   | <b>R.O.</b> | <b>STRATEGIES</b>   | <b>PERFORMANCE INDICATORS</b>   | <b>OUTCOMES (Progressive)</b>   |
|---|-------------|---|---|---|
| <i>1.3.4 Develop and maintain induction procedures and comprehensive training plan</i>  | MES         | Skill gaps identified and individual development assessments performed    | <ul style="list-style-type: none"> <li>• Training plan developed with implementation in progress</li> <li>• Induction procedures developed</li> <li>• All staff undertake induction within specified timeframe</li> </ul> | OHS induction, Code of Conduct training undertaken for new staff. Engineering staff training reviewed annually and input to budget. Reviews are being undertaken of positions affected by organisational structure changes – some completed. Extending reviews to other positions ahead of salary system review and introduction of performance appraisals. |
| <i>1.3.5 Maintain consultation procedures on safety matters within the organisation</i> | MES         | Ongoing consultative processes between staff and management               | <ul style="list-style-type: none"> <li>• Quarterly meetings held,</li> <li>• Salary progression rules reviewed</li> </ul>   | OHS committee now meeting monthly.<br>Salary progression review – see 1.3.9.  |
| <i>1.3.6 Introduce effective communications process</i>                                 | GM          | Communicate policy and procedures to staff                                | <ul style="list-style-type: none"> <li>• All staff included in communication process</li> <li>• Managers and supervisors aware of dissemination of information</li> </ul>   | Information communicated through fortnightly staff & toolbox meetings. All staff are undergoing the induction process.  |
| <i>1.3.7 Continue</i>   | MES         | Quarterly meetings, review of existing procedures, review safety handbook | <ul style="list-style-type: none"> <li>• Number of lost time accidents reduced</li> </ul>   | Meetings held monthly. New members trained. OHS systems continue to improve. Some improvement reflected by Insurer's OHS audit. Selected policies and procedures are  |

**BOGAN SHIRE COUNCIL  
2009-2012 MANAGEMENT PLAN  
PERFORMANCE AND OBJECTIVES  
JUNE 2010**

| <b>PRINCIPAL ACTIVITY</b>                           | <b>R.O.</b> | <b>STRATEGIES</b>   | <b>PERFORMANCE INDICATORS</b>   | <b>OUTCOMES (Progressive)</b>   |
|---|-------------|---|---|---|
| <i>improvement to OH&amp;S systems</i>              |             |   |   | periodically reviewed and updated. Safe Work Method Statements developed or updated as necessary. Standing Operational Procedures reviewed as resources allow. Safety handbook review completed and reissued.             |
| <i>1.3.8 Current job Descriptions Maintained</i>    | MCS         | Job descriptions reviewed with annual performance appraisal               | <ul style="list-style-type: none"> <li>• Job descriptions current</li> </ul>  | All Job descriptions to be reviewed as part of organisational restructure process but delays are expected as Integrated Planning Legislation & Civica conversion are a competing priority.                                |
| <i>1.3.9 Develop new salary system</i>              | GM          | Develop new salary system reflecting Government Policy, industrial awards | <ul style="list-style-type: none"> <li>• New system to draft stage within 12 months of new workplace legislation being introduced</li> </ul>                    | MANEX agreed can now proceed. Visiting other councils and obtaining samples with the view to reviewing effectiveness of their systems. Draft not anticipated this financial year as Integrated Planning has the priority. |
| <b>1.4 - INFORMATION TECHNOLOGY</b>                 |             |   |   |   |
| <i>1.4.1 IT resource plan reflects requirements</i> | MCS         | Internal/external review of IT requirements                               | <ul style="list-style-type: none"> <li>• Plan developed reviewed annually</li> <li>• Ensure system capable of meeting needs of GIS and communication</li> </ul> | Draft Plan completed by consultant and staff. Part implemented. Further review required once Civica   |

**BOGAN SHIRE COUNCIL  
2009-2012 MANAGEMENT PLAN  
PERFORMANCE AND OBJECTIVES  
JUNE 2010**

| <b>PRINCIPAL ACTIVITY</b>  | <b>R.O.</b>  | <b>STRATEGIES</b>   | <b>PERFORMANCE INDICATORS</b>   | <b>OUTCOMES (Progressive)</b>   |
|--|--|---|---|---|
|  |  |   | technology  | conversion completed  |
| <i>1.4.2 Explore resource sharing options with other Councils</i>                              | MCS  | Interaction with neighbouring Shires                            | <ul style="list-style-type: none"> <li>Feasibility determined, interest ascertained</li> </ul>      | Council has established an active resource sharing agreement with Narromine Shire. New Alliance on water & sewer with Wellington, Dubbo, Narromine, Warren, Cobar, Bourke & Brewarrina Councils |
| <i>1.4.3 Maximise benefits of IT resources</i>   | MCS  | Provision of internal/external training linked to training plan | <ul style="list-style-type: none"> <li>Increased flexibility and use of IT resources</li> </ul>     | DA template updated & associated statistical data gathering process automated. TRIM upgrade imminent to ensure compatibility with Civica  |
| <b>2 - PUBLIC ORDER AND SAFETY</b>   |  |   |   |   |
|  | To manage and control infrastructure and coordinate activities to prevent injury to residents or property in the event of fire, flood or man-made incident.<br>Public Order and Safety incorporates: Bush Fire Control; Animal Control; and Emergency Services |   |   |   |
| <b>2.1 - BUSH FIRE CONTROL</b>   |  |   |   |   |
| <i>2.1.1 Liaise with RFS to provide fire protection to Bogan Shire area at affordable cost</i> | GM   | Ongoing protection services provided                            | <ul style="list-style-type: none"> <li>Service level agreement signed, reviewed annually</li> </ul> | Current agreement extended for a further twelve months  |
| <b>2.2 - ANIMAL CONTROL</b>  |  |   |   |   |

**BOGAN SHIRE COUNCIL  
2009-2012 MANAGEMENT PLAN  
PERFORMANCE AND OBJECTIVES  
JUNE 2010**

| <b>PRINCIPAL ACTIVITY</b>                                   | <b>R.O.</b> | <b>STRATEGIES</b>   | <b>PERFORMANCE INDICATORS</b>  | <b>OUTCOMES (Progressive)</b>   |
|---|-------------|---|--|---|
| <i>2.2.1 Enhance level of control of stray animals</i>      | ESM         | Ranger activity is used effectively   | <ul style="list-style-type: none"> <li>• Stray animal complaints reduced on previous year</li> </ul>                                     | Level of complaint reduced due to increased ranger patrols.   |
| <i>2.2.2 Minimise public nuisance of animals</i>            | ESM         | Identify areas for companion animal activity  | <ul style="list-style-type: none"> <li>• Companion animals plan developed and reviewed annually</li> </ul>                               | Deferred due to other work commitments  |
| <b>2.3 - EMERGENCY SERVICES</b>                             |             |   |  |   |
| <i>2.3.1 Increase existing level of contribution to SES</i> | MES         | SES continuing operation to the benefit of the local community  | <ul style="list-style-type: none"> <li>• Funding levels increased to include vehicle operating costs</li> </ul>                          | Budget provided. Support provided as required. New funding arrangements similar to RFS are being introduced – effects yet to be determined.   |
| <i>2.3.2 Continue existing level of support to LEMC</i>     | MES         | LEMC continuing operation to the benefit of the local community   | <ul style="list-style-type: none"> <li>• Support services provided</li> <li>• Active participation continues</li> </ul>                  | LEMC meetings held quarterly, with support provided.  |
| <i>2.3.3 Upgrade existing SES premises</i>                  | MES         | Develop a plan to repair the museum/SES building and improve accessibility and safety. Research options, feasibility and potential funding sources to upgrade present site & facilities to meet safety training and operational | <ul style="list-style-type: none"> <li>• Provide options report including estimated cost, funding sources and likely timeline</li> </ul> | Building repairs undertaken by landlord (Rail Authority) for water damage. Volunteer grants not applicable to infrastructure such as buildings, so requires a stronger approach to the landlord. New consolidated Commonwealth emergency management grants system to be investigated for infrastructure |



**BOGAN SHIRE COUNCIL  
2009-2012 MANAGEMENT PLAN  
PERFORMANCE AND OBJECTIVES  
JUNE 2010**

| <b>PRINCIPAL ACTIVITY</b>  | <b>R.O.</b>  | <b>STRATEGIES</b>   | <b>PERFORMANCE INDICATORS</b>   | <b>OUTCOMES (Progressive)</b>   |
|--|--|---|---|---|
|  |  | needs   |   | upgrades.   |
| <b>3 – HEALTH</b>  |  |   |   |   |
|  | To provide a healthy environment and a level of service equivalent to community expectations.<br>Health incorporates: Health Centres; Food Compliance; and Noxious Weeds |   |   |   |
| <b>3.1 – HEALTH CENTRES</b>  |  |   |   |   |
| <i>3.1.1 Continue existing level of assistance to medical facilities within the Shire.</i>       | ESM  | Consultation with community and health care providers       | <ul style="list-style-type: none"> <li>Continued high standard of medical service to the Shire</li> </ul>                             | Council provides rental subsidies to two medical practices and housing subsidies                |
| <i>3.1.2 Ensure level of dental services meet local requirements</i>                             | GM   | Consultation with health service providers                  | <ul style="list-style-type: none"> <li>Dental service available</li> </ul>  | Council equipment and rental subsidy provided to dental clinic.                                 |
| <i>3.1.3 Inspection annually and as required of food handling premises</i>                       | ESM  | Program of inspection developed                             | <ul style="list-style-type: none"> <li>Compliance with Safe Foods Standards</li> </ul>  | ESM to introduce program in concert with other local Shires                                     |
| <b>3.2 - NOXIOUS WEEDS</b>   |  |   |   |   |
| <i>3.2.1 Ensure Council's obligations under the Noxious Weeds Act 1993 are met in respect to</i> | ESM  | Meet Council's obligations under the Noxious Weeds Act 1993 | <ul style="list-style-type: none"> <li>Preparation of a rolling inspection plan to cover the whole Shire by December 2009.</li> </ul> | Grant funding received and Weeds Officer to be appointed.<br>State Government have reconfigured |

**BOGAN SHIRE COUNCIL  
2009-2012 MANAGEMENT PLAN  
PERFORMANCE AND OBJECTIVES  
JUNE 2010**

| <b>PRINCIPAL ACTIVITY</b>  | <b>R.O.</b>  | <b>STRATEGIES</b>   | <b>PERFORMANCE INDICATORS</b>  | <b>OUTCOMES (Progressive)</b>  |
|--|--|---|--|--|
| <i>maintenance of noxious weed density and distribution</i>  |  | with respect to noxious weeds present on Council, State and privately owned land.<br>Prepare program of noxious weed control works. | <ul style="list-style-type: none"> <li>• Inspections and records accepted by Department of Primary Industries</li> <li>• Delivery of programmed noxious weed control activities</li> </ul> | the funding in conjunction with Macquarie Valley Weeds Advisory Committee. Program delayed due to other work commitments |
| <i>3.2.2 Ensure Council operations are in accordance with endorsed Regional Weed Control Plans</i> | ESM  | Comply with Plans   | <ul style="list-style-type: none"> <li>• Inspections and records accepted by Department of Primary Industries</li> </ul>   | See 3.2.1  |
| <i>3.2.3 Preparation of Shire and weed specific Control Plans for targeted noxious weeds</i>       | ESM  | Plans prepared and endorsed by Council and State Agencies   | <ul style="list-style-type: none"> <li>• Plans adopted by Council by December 2009</li> </ul>  | See 3.2.1  |
| <b>4 - COMMUNITY SERVICE &amp; EDUCATION</b>   |  |   |  |  |
|  | To provide community services which are accessible to all, meeting the social and personal needs of residents – particularly those who are unable to meet their own needs.<br>Community Service and Education incorporates: Youth Services; Aged and Disabled; Education; and other services |   |  |  |
| <b>4.1 - YOUTH SERVICES</b>  |  |   |  |  |
| <i>4.1.1 Maintain youth week activities</i>  | CPO  | Identification and application for funding  | <ul style="list-style-type: none"> <li>• Funding sourced</li> </ul>  | Funding identified. Program being developed with community assistance.   |

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| <b>PRINCIPAL ACTIVITY</b>                                    | <b>R.O.</b> | <b>STRATEGIES</b>   | <b>PERFORMANCE INDICATORS</b>   | <b>OUTCOMES (Progressive)</b>  |
|--|-------------|---|---|--|
| <i>4.1.2 Consult with youth on service requirements</i>      | CPO         | Youth ideas sought  | <ul style="list-style-type: none"> <li>Proposals considered in Management Plan 2010/2011</li> </ul>   | <p>School holiday programs continue.</p> <p>Councillors representing to youth on behalf of council</p> |
| <b><i>4.2 - AGED &amp; DISABLED</i></b>                      |             |   |   |  |
| <i>4.2.1 Maintain existing level of support</i>              | CPO         | Recognition of contribution of senior citizens                              | <ul style="list-style-type: none"> <li>Centre maintained and accessible</li> <li>Senior Citizens luncheon well attended</li> </ul>                            | Program funded in Council budget   |
| <b><i>4.3 – EDUCATION</i></b>                                |             |   |   |  |
| <i>4.3.1 Maintain funding for Bush Mobile service</i>        | ESM         | Ongoing provision of services; Consult with stakeholders                    | <ul style="list-style-type: none"> <li>Obtain and acquit funding</li> <li>Meeting held at least every quarter</li> </ul>                                      | Funding will be acquitted at year end in accordance with agreement<br>Meetings occur as per agreement  |
| <i>4.3.2 Provide Education Assistance</i>                    | GM          | Funding provided for educational scholarships                               | <ul style="list-style-type: none"> <li>Scholarships awarded annually</li> </ul>   | Funding allocated in budget.<br>Scholarships awarded   |
| <b><i>4.4 - OTHER COMMUNITY SERVICES</i></b>                 |             |   |   |  |
| <i>4.4.1 Maintain Social Plan reflecting community needs</i> | GM          | Internal/external resources<br>Consult with community and service providers | <ul style="list-style-type: none"> <li>Social Plan adopted by Council</li> <li>Plan identifies &amp; provides linkages to support service agencies</li> </ul> | Plan incorporated with New Planning Legislation & Draft MOU with Pittwater Council                     |
| <b><i>5 - HOUSING &amp; COMMUNITY AMENITIES</i></b>          |             |   |   |  |

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|---|--|--|---|--|
|   | To provide financial and technical resource to deliver the planning and development control, waste management and community amenities required by the community<br>Housing & Community Amenities incorporates: Waste Management; Town Planning; Buildings; and Other Community Amenities |  |   |  |
| <i>5.1 - WASTE MANAGEMENT</i>   |  |  |   |  |
| <i>5.1.1 Efficient collection service</i>                                   | ESM  | Weekly collection provided   | <ul style="list-style-type: none"> <li>No complaints received</li> </ul>                            | There have been no complaints regarding the service.   |
| <i>5.1.2 Provide garbage depot that is safe and environmentally managed</i> | ESM  | Regular monitoring<br>OH&S inspections                                   | <ul style="list-style-type: none"> <li>No incidents</li> <li>Satisfy OH&amp;S inspection</li> </ul> | There have been no incidents at the waste depots.<br>Council now required to develop strategies for Nyngan Waste Depot and Village tips. This will have a significant impact on our workload and budget. |
| <i>5.2 - TOWN PLANNING</i>  |  |  |   |  |
| <i>5.2.1 Land Use Study</i>   | ESM  | Participation in Regional Land Use Study Project leading to a new LEP to | <ul style="list-style-type: none"> <li>LEP adopted</li> </ul>                                       | The land use strategy has been completed and awaiting Dept Planning completion of our comprehensive LEP  |

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|---|-------------|--|---|---|
|   |             | comply with new legislation  |   |   |
| <i>5.2.2 Undertake Heritage Study</i>               | ESM         | Heritage study prerequisite for new LEP  | <ul style="list-style-type: none"> <li>Heritage report produced 30/06/11</li> </ul>                   | Council received funding to conduct a Local Based heritage study for Bogan Shire. |
| <i>5.2.3 Flood Plain Management study</i>           | MES         | Prepare flood plain Management Plan – prerequisite for new LEP and for risk management | <ul style="list-style-type: none"> <li>Flood Plain Management Plan adopted by 30/06/10</li> </ul>     | Nil progress to date. Not funded.   |
| <b>5.3 – BUILDINGS</b>                              |             |  |   |   |
| <i>5.3.1 Building Inspected Annually</i>            | ESM         | Inspected prior to budget  | <ul style="list-style-type: none"> <li>Building fit for purpose</li> </ul>                            | Inspection process delayed due to other work commitments                          |
| <i>5.3.2 Building Used Appropriately</i>            | ESM         | Building management plans reviewed   | <ul style="list-style-type: none"> <li>Building maintenance plan adopted 30/06/10</li> </ul>          | Nil progress to date due to other more urgent matters in Dept.                    |
| <b>5.4 - OTHER COMMUNITY AMENITIES</b>              |             |  |   |   |
| <i>5.4.1 Provide clean and pleasant streetscape</i> | ESM         | CBD streets cleaned<br>Street sweeping continued                                       | <ul style="list-style-type: none"> <li>Number of complaints</li> <li>Visual impact on Town</li> </ul> | Complaints addressed within budgetary constraints.                                |
| <i>5.4.2 Cemetery operations are carried</i>        | ESM         | Regular inspection of cemetery   | <ul style="list-style-type: none"> <li>Clean and tidy surrounds – number of complaints</li> </ul>     | Maintenance undertaken.<br>Improvements include timer controlled                  |





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| <b>PRINCIPAL ACTIVITY</b>   | <b>R.O.</b> | <b>STRATEGIES</b>   | <b>PERFORMANCE INDICATORS</b>  | <b>OUTCOMES (Progressive)</b>  |
|---|-------------|---|--|--|
| <i>6.1.1 Mains replacement program based on Asset Management Plan and Strategic Business Plan</i> | MES         | Replacement of mains based on a needs assessment  | <ul style="list-style-type: none"> <li>• Level of complaints</li> <li>• Asset management plan adopted 30/06/11</li> <li>• Strategic Business Plan completed by 31/12/09</li> </ul> | No complaints. Mains not failing often. Most in good condition for age. Delaying mains replacements to fund other work. Asset management plan deferred for inclusion in overall asset management program.  |
| <i>6.1.2 Provision of permanent potable water to consumers in Nyngan</i>                          | MES         | Treatment of water to meet National Health Guidelines<br>Respond to main breaks within 1 hour | <ul style="list-style-type: none"> <li>• Level of complaint</li> <li>• Testing results meet guidelines</li> </ul>  | No recorded complaints. Testing is ongoing. Some test results have exceeded limits, but are attributed to sampling error in one case and in another was a mix up by the laboratory. Operators respond immediately to callouts. Some general verbal complaints in conversation of muddy tasting water – treatment system is designed to filter out solids and remove bugs, not designed to greatly change taste so the end user taste depends on the raw water input. |
| <i>6.1.3 Maintain financial viability</i>   | MCS         | Review pricing structure each year<br>Review budget each year                                 | <ul style="list-style-type: none"> <li>• Water funds remains viable</li> <li>• Review of operations presented to April Council meeting annually</li> </ul>                         | Review undertaken a few years ago and will need to be looked at in new year. Water fund operations reported as part of budget review.  |

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| <b>PRINCIPAL ACTIVITY</b>                     | <b>R.O.</b> | <b>STRATEGIES</b>   | <b>PERFORMANCE INDICATORS</b>  | <b>OUTCOMES<br/>(Progressive)</b>   |
|---|-------------|---|--|---|
| <i>6.1.4 Enhance security of water supply</i> | MES         | Weir & channel project underway<br>Investigate options to reduce water losses.<br>Seek grant funds to implement approved projects<br>Develop drought management plan<br>Develop demand management plan<br>Develop an integrated Water Cycle Management Plan | <ul style="list-style-type: none"> <li>• Completion of current scheduled actions</li> <li>• Develop project for piping Albert Priest channel with other stakeholders</li> <li>• Undertake approved activities</li> <li>• Drought management plan adopted</li> <li>• Demand management plan adopted</li> <li>• IWCM Plan adopted</li> </ul> | Weir & channel project actions nearly complete, including additional investigation reports completed. Developing into new project below. Further work identified in reports and government funds being pursued. Eg. Commonwealth promised \$12M support for piping of the channel. Lower Macquarie Water Utilities Alliance consultant is undertaking regional demand management, drought management and IWCM plans. Annual reporting by Alliance members has been coordinated and greatly improved, so expect better results in benchmark analysis. Expecting to extend work to other “best practice” plans. Adopted Water Restrictions table will be amended to fit a common model across LMWUA councils. |
| <i>6.1.5 Asset Management</i>                 | MES         | Component level of water assets recorded & valued   | <ul style="list-style-type: none"> <li>• Components recorded at value</li> <li>• Assets revalued annually</li> </ul>   | Water asset valuations completed as required in 2007. Next major review due in 3 years. Break down further to   |

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| <b>PRINCIPAL ACTIVITY</b>                           | <b>R.O.</b>  | <b>STRATEGIES</b>  | <b>PERFORMANCE INDICATORS</b>  | <b>OUTCOMES<br/>(Progressive)</b>   |
|---|--|--|--|---|
|   |  |  |  | component level then. Other asset groups have earlier revaluation deadlines set by government.  |
| <i>6.1.6 Provision of potable water to villages</i> | MES  | Investigate feasibility of a treated water supply for the villages | <ul style="list-style-type: none"> <li>• Investigate potential options as and when possibilities emerge (ongoing)</li> </ul>                                 | Some indications from Public Works that each village might be serviced with treated water for around \$150,000 (more now with rising costs) but contrary views also heard on likely costs. A more definitive investigation is now budgeted but may need to be carried forward to 2010/11 due to work load and staff movements. A number of private companies have visited and shown interest in providing a solution. |
| <b>7 - SEWERAGE INFRASTRUCTURE</b>                  |  |  |  |   |
|   | To provide an adequate and safe sewerage system for all customers.<br>Sewerage Infrastructure incorporates: Sewerage Service |  |  |   |
| <b>7.1 - SEWERAGE SERVICE</b>                       |  |  |  |   |
| <i>7.1.1 Ensure compliance with EPA license</i>     | MES  | Regular testing of waste water<br>Upgrade treated effluent         | <ul style="list-style-type: none"> <li>• Test results comply with guidelines</li> <li>• Nil discharge to waterway – completion of effluent re-use</li> </ul> | Testing is ongoing. Re-use project to redirect treated effluent from Box Cowal is progressing. New storage  |

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|--|-------------|--|---|---|
|  |             | disposal with re-use                                 | project   | constructed. Liaising with DECCW and Office of Water on final requirements.<br><br>Consultant has undertaken more detailed investigation of irrigation site soil, recalculated the water balance figures. Agreement with landholder still being negotiated. Easement for power line being arranged. |
| <i>7.1.2 Maintain financial viability</i>            | MCS         | Review sewer pricing<br>Review budget                | <ul style="list-style-type: none"> <li>• Sewer Fund remains viable</li> <li>• Review of operations presented to April Council meeting annually</li> </ul> | Review undertaken 2006/2007 & needs a further review. Using financial model from draft Strategic Business Plan.   |
| <i>7.1.3 Ensure management of liquid trade waste</i> | ESM         | Develop liquid trade waste policy                    | <ul style="list-style-type: none"> <li>• Trade waste policy adopted 30/06/10</li> </ul>   | Policy development delayed due to backlog of other work. LMWUA is considering a group project to share costs.   |
| <i>7.1.4 Asset Management</i>                        | MES         | Component level of sewerage assets recorded & valued | <ul style="list-style-type: none"> <li>• Components recorded at value</li> <li>• Assets revalued annually</li> </ul>                                      | Sewerage asset valuations completed as required for 2006/7. Next major review due in 3 years. Break down further to component level then. Other   |

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|--|-------------|--|---|---|
|  |             |  |   | asset groups have earlier revaluation deadlines set by government.                    |
| <b>8 - RECREATION &amp; CULTURE</b>  |             |  |   |   |
|  |             | Provide a variety of high quality facilities to meet the recreational and library needs for a wide cross section of the Shire population<br>Recreation & Culture incorporates: Libraries, Museums and Halls; Swimming Pools; Parks Gardens and Sportsgrounds; and Other Recreational and Cultural Services |   |   |
| <b>8.1 - LIBRARIES, MUSEUMS AND HALLS</b>  |             |  |   |   |
| <i>8.1.1 Provide public with access to information in library management system via electronic means</i> | MCS         | Information is available at the Library and via the internet   | <ul style="list-style-type: none"> <li>• Comprehensive subject material available</li> <li>• Customer comment &amp; number of complaints</li> </ul> | Free internet access available to all users.<br>Survey of customers completed.        |
| <i>8.1.2 Provide the facility to satisfy the needs of the community</i>                                  | MCS         | Maintain book stock<br>Maintain technology to current standards  | <ul style="list-style-type: none"> <li>• Customer satisfaction &amp; number of complaints</li> </ul>  | Survey of customers completed.  |
| <i>8.1.3 Maintain North West Library Service</i>   | MCS         | Participate in Library management  | <ul style="list-style-type: none"> <li>• North West Library meets needs of the community</li> </ul>   | Survey of customers completed.  |
| <i>8.1.4 Focus on community needs</i>  | MCS         | Conduct reading program<br>Maintain membership and circulation   | <ul style="list-style-type: none"> <li>• Customer comment</li> <li>• Increased participation</li> </ul>   | Reading program well received by parents and children. Survey of customers completed. |

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|---|-------------|---|---|---|
| <i>8.2 - SWIMMING POOLS</i>   |             |   |   |   |
| <i>8.2.1 Ensure health regulations are complied with</i>                                | ESM         | Monitor water quality daily   | <ul style="list-style-type: none"> <li>• Testing meets guidelines</li> </ul>  | Pool operator tests water daily. Updated test equipment. Pool closed when standards not met to protect the public (see next item).          |
| <i>8.2.2 Maintain and operate complex in efficient manner</i>                           | ESM         | Provide supervision<br>Consult with user groups prior to season commencement                | <ul style="list-style-type: none"> <li>• No adverse incidents</li> <li>• Customer satisfaction increased usage of facility</li> </ul> | General maintenance will occur throughout the year to ensure there is minimal disruption to users.  |
| <i>8.3 - PARKS, GARDENS &amp; SPORTSGROUNDS</i>   |             |   |   |   |
| <i>8.3.1 Implement Parks &amp; Gardens Management Plan</i>                              | ESM         | Implementation of Parks and Gardens Management Plan   | <ul style="list-style-type: none"> <li>• Plan of Management (POM) adopted 30/06/10</li> </ul>   | POM delayed by other work.  |
| <i>8.3.2 Continue existing level of maintenance of parks, gardens and sportsgrounds</i> | ESM         | Continue existing standard of maintenance parks, gardens and sportsgrounds within the Shire | <ul style="list-style-type: none"> <li>• Number of complaints</li> </ul>  | All complaints are actively pursued with budgetary constraints.   |
| <i>8.3.3 Maintain Showground to ensure reasonable standard of facility is provided</i>  | ESM         | Grounds/buildings maintained prior to events/show<br>Use committee structure to             | <ul style="list-style-type: none"> <li>• Number of complaints</li> </ul>  | Facilities are maintained and prepared for events to satisfactory standards with no recorded complaints. Improvements to facilities include |

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|--|--|---|--|--|
| <i>8.3.4 Maximise use of parks and showgrounds</i>   |  | advise on management  |  | extension of electrical outlets at the Showground.   |
|  | ESM  | Develop parks/sportsgrounds management plan   | <ul style="list-style-type: none"> <li>POM adopted by Council 30/06/10</li> </ul>                  | Nil progress t date  |
| <i>8.4 – OTHER RECREATIONAL &amp; CULTURAL SERVICES</i>  |  |   |  |  |
| <i>8.4.1 Continue existing provision of other recreational and cultural services to their current levels</i> | CPO  | Continue standard of provision of other recreational and cultural services within the Shire | <ul style="list-style-type: none"> <li>Cultural exhibitions and performances take place</li> </ul> | Significant ongoing support to events and programs through the provision of staff and other council resources. |
| <b>9 - MINING, MANUFACTURING &amp; CONSTRUCTION</b>  |  |   |  |  |
|  | To effectively and responsibly manage quarry and gravel burrow pits, manufacturing and building activities within the Shire to promote sustainable growth to the area<br>Mining, Manufacturing and Construction incorporates: Quarry Operations; and Building Controls |   |  |  |
| <i>9.1 - QUARRY OPERATIONS</i>   |  |   |  |  |
| <i>9.1.1 Maintain capacity</i>   | MES  | Adequate transfer to  | <ul style="list-style-type: none"> <li>Reserve funds maintained to meet</li> </ul>                 | Transfer to reserve dependent on   |



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|---|--|---|--|---|
| <i>to reinstate pits</i>  |  | reserve funds   | reinstatement commitment   | available funds   |
| <i>9.1.2 Comply with mining legislation</i>                           | MES  | Comply with Mines Act and Mines OH&S Act for gravel pit operation | <ul style="list-style-type: none"> <li>• Pits registered by 01/09/10</li> <li>• Development consents for pits completed by 01/09/10</li> <li>• Required statutory positions filled and nominated to Dept. of Primary Industries</li> </ul> | Pits registered with Dept. of Primary Industries. Development consents still outstanding. Statutory positions have been nominated to DPI. |
| <b>9.2 - BUILDING CONTROLS</b>  |  |   |  |   |
| <i>9.2.1 Ensure compliance with NSW Building Certification Scheme</i> | ESM  | Inspections carried out, advice available                         | <ul style="list-style-type: none"> <li>• No significant compliance issues</li> </ul>   | Reviewing past activities and have identified some old non-compliance issues that will need to be resolved over time as resources allow.  |
| <i>9.2.2 Over the counter/ telephone/email advice to customers</i>    | ESM  | Provision of timely advice  | <ul style="list-style-type: none"> <li>• Few complaints of lack of advice available</li> </ul>   | No recorded complaints  |
| <b>10 - TRANSPORT AND COMMUNICATION</b>                               |  |   |  |   |
|   | To provide sustainable and cost effective transport infrastructure that allows safe vehicle and pedestrian movement within the Shire<br>Transport and Communication incorporates: Roads (Urban Roads; Sealed Rural Roads; Unsealed Rural Roads; Regional Roads; and State Highways); and Other Transport and Communication |   |  |   |
| <b>10.1 – ROADS</b>   |  |   |  |   |
| <b>10.1.1 - Urban Roads</b>   |  |   |  |   |

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|--|-------------|---|---|---|
| <i>10.1.1.1 Adoption of Asset Management Plans for urban roads</i>         | MES         | Utilise resources to document and prioritise future works       | <ul style="list-style-type: none"> <li>Asset Management Plan developed and adopted 31/12/10</li> </ul>  | Progressing in increments. Roads policy adopted. Urban streets grouped for level of service so far. Traffic counting underway. Expand policy to AMP when asset management is further advanced. Asset Management personnel appointments completed and data collection is underway. |
| <i>10.1.1.2 Maintain urban roads in accordance with accepted standards</i> | MES         | Resources utilised to achieve standard, subject to availability | <ul style="list-style-type: none"> <li>Works completed on time within budget</li> </ul>   | Patching undertaken in accordance with needs.   |
| <i>10.1.1.3 Asset Management</i>   | MES         | Recording & valuation of local urban road assets                | <ul style="list-style-type: none"> <li>Assets recorded &amp; valued</li> <li>Included in annual report</li> <li>Provides input to strategic planning process</li> </ul> | Asset management via Institute of Public Works Engineering Australia NAMS.PLUS program started on roads to improve prioritising.  |
| <i>10.1.2 - Sealed Rural Roads</i>   |             |   |   |   |
| <i>10.1.2.1 Adoption of Asset management Plan for sealed rural roads</i>   | MES         | Utilise resources to document and prioritise future works       | <ul style="list-style-type: none"> <li>Asset Management Plan developed and adopted 31/12/10</li> </ul>  | Incremental progress. Roads policy adopted. Sealed rural roads grouped for level of service so far. Traffic counting underway. Expand policy to AMP when asset management is  |

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|---|-------------|--|---|---|
| <p><i>10.1.2.2 Complete bitumen resealing program</i></p> <p><i>10.1.2.3 Maintain roads in accordance with accepted standards</i></p> <p><i>10.1.2.4 Asset Management</i></p> |             |  |   | further advanced. Based on preliminary data, the 2009/10 budget sets desired level of reseal funds – needs to be maintained at this level with CPI adjustments to keep up to required level of service. Adjust funding level once asset management planning is completed. |
|   | MES         | Internal/external resources used to undertake works                      | <ul style="list-style-type: none"> <li>• Annual resealing program completed within budget</li> </ul>  | Reseals undertaken as per schedule.   |
|   | MES         | Utilise plant/staff to achieve outcomes, subject to resource limitations | <ul style="list-style-type: none"> <li>• Works completed on time within budget</li> </ul>   | Patching undertaken according to needs.   |
|   | MES         | Recording & valuation of local road assets                               | <ul style="list-style-type: none"> <li>• Assets recorded &amp; valued</li> <li>• Included in annual report</li> <li>• Provides input to strategic planning process</li> </ul> | Asset management via IPWEA NAMS.PLUS program started on roads to improve prioritising. GPS equipment acquisition in March quarter will improve data capture capability.   |
| <i>10.1.3 - Unsealed Rural Roads</i>  |             |  |   |   |

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|--|-------------|--|--|---|
| <i>10.1.3.1 Adoption of Asset Management Plan for unsealed rural roads</i> | MES         | Utilise resources to document and prioritise future works                | <ul style="list-style-type: none"> <li>Asset Management Plan developed and adopted 31/12/10</li> </ul> | Roads policy has been adopted. Includes revised levels of service related to traffic volumes. To be refined with input of asset management and traffic counting data. Frequency of maintenance grades and resheets vary with road priority. To be reviewed as asset management program advances.              |
| <i>10.1.3.2 Complete annual gravel re-sheeting program</i>                 | MES         | Internal/external resources used to complete works                       | <ul style="list-style-type: none"> <li>Re-sheeting program completed 30/06/10</li> </ul>               | Resheeting program is completed<br>Includes Roads to Recovery projects. Slowed by need to undertake flood damage repairs.   |
| <i>10.1.3.3 Maintain roads within acceptable standards</i>                 | MES         | Utilise plant/staff to achieve standard, subject to resource limitations | <ul style="list-style-type: none"> <li>Works completed on time within budget</li> </ul>                | Grader crews progressing around areas with the most damage. Some roads damaged by local storms. Budget increased from reserve, so including some extra projects.<br>Repaired and resheeted part of Westlyne Rd. Aim to do similar on Tubba Villa Rd – condition dictates some repairs despite low priority in |

**BOGAN SHIRE COUNCIL  
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PERFORMANCE AND OBJECTIVES  
JUNE 2010**

| <b>PRINCIPAL ACTIVITY</b>  | <b>R.O.</b> | <b>STRATEGIES</b>   | <b>PERFORMANCE INDICATORS</b>   | <b>OUTCOMES<br/>(Progressive)</b>  |
|--|-------------|---|---|--|
|  |             |   |   | Roads Policy.  |
| <i>10.1.3.4 Asset Management</i>                                     | MES         | Recording & valuation of local road assets                | <ul style="list-style-type: none"> <li>• Assets recorded &amp; valued</li> <li>• Included in annual report</li> <li>• Provides input to strategic planning process</li> </ul> | Commenced asset management project via IPWEA NAMS.PLUS program to break roads down in smaller segments to add data & enable better prioritising and budgeting. New GPS equipment has improved data capture.  |
| <i>10.1.4 - Regional Roads</i>                                       |             |   |   |  |
| <i>10.1.4.1 Adoption of Asset Management Plan for regional roads</i> | MES         | Utilise resources to document and prioritise future works | <ul style="list-style-type: none"> <li>• Asset Management Plan developed and adopted 31/12/10</li> </ul>  | Roads policy has been adopted. Regional roads grouped with high priority and level of service – segregate as asset mgt progresses. Application for REPAIR funds for MR228 Hermidale-Nymagee Road was successful & 2.5km construction is completed (budget adjusted as it had assumed a 5km project). |
| <i>10.1.4.2 Complete bitumen re-sealing program</i>                  | MES         | Internal/external resources used to undertake work        | <ul style="list-style-type: none"> <li>• Re-sealing program completed within budget 30/06/10</li> </ul>   | First round completed. Another round of reseals due in autumn.   |
| <i>10.1.4.3 Complete gravel</i>                                      | MES         | Internal/external resources                               | <ul style="list-style-type: none"> <li>• Gravel re-sheeting program</li> </ul>  | Gravel resheeting is ongoing. Trial with Rock Breaker on MR61 last year  |

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| <b>PRINCIPAL ACTIVITY</b>   | <b>R.O.</b> | <b>STRATEGIES</b>  | <b>PERFORMANCE INDICATORS</b>   | <b>OUTCOMES (Progressive)</b>   |
|---|-------------|--|---|---|
| <i>re-sheeting program</i>  |             | used to undertake work   | completed within budget 30/06/10  | - expensive but excellent pavement is still holding up well even after the December storms.   |
| <i>10.1.4.4 Maintain roads in accordance with accepted standards</i>                        | MES         | Utilise plant/staff to achieve standard, subject to resource limitations | <ul style="list-style-type: none"> <li>Works completed on time within budget</li> </ul> | Maintenance grading is ongoing.   |
| <i>10.1.5 - State Highways</i>  |             |  |   |   |
| <i>10.1.5.1 Undertake work on State Highways under Routine Maintenance Council Contract</i> | MES         | Internal/external resources used to achieve target                       | <ul style="list-style-type: none"> <li>Contract requirements are met</li> </ul>         | Road Maintenance Council Contract (RMCC) requirements are met. RTA audits Council regularly.  |
| <i>10.1.5.2 Maintain professional relationship with RTA</i>                                 | MES         | Completion of documentation<br>Works proposals submitted                 | <ul style="list-style-type: none"> <li>Documentation submitted when required</li> </ul> | Routine work only so far. Level of activity on MR70 will reduce.  |
| <i>10.2 - OTHER TRANSPORT &amp; COMMUNICATION</i>   |             |  |   |   |
| <i>10.2.1 Maintain Certification of aerodrome to CASA Regulations</i>                       | MES         | Inspections carried out, maintained to standards                         | <ul style="list-style-type: none"> <li>Certification maintained</li> </ul>              | Inspections and maintenance undertaken. CASA certification upgrade only required if regular passenger transport service occurs. Airport manual reviewed and currently with CASA. Regular charter flights have ceased due to changes in mining activities. |

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JUNE 2010**

| <b>PRINCIPAL ACTIVITY</b>  | <b>R.O.</b> | <b>STRATEGIES</b>                                   | <b>PERFORMANCE INDICATORS</b>  | <b>OUTCOMES (Progressive)</b>   |
|--|-------------|---|--|---|
| <i>10.2.2 Provide and maintain safe and adequate footpath system</i>                 | MES         | Inspection of footpaths on regular basis            | <ul style="list-style-type: none"> <li>Defects identified programmed for action subject to resources</li> </ul>  | Inspections were undertaken, next round due soon. Several high priority repairs have been undertaken and more are programmed.   |
| <i>10.2.3 Maintain and upgrade Kerb and Guttering system</i>                         | MES         | Maintain efficiency of Kerb and Guttering system    | <ul style="list-style-type: none"> <li>Defects identified programmed for action</li> </ul>   | Budgeted and repairs are undertaken periodically rather than continuously to minimise costs. Some gutters hold water but only need reconstruction where this backs up water sufficient to create problems for vehicles or pedestrians. Starting to get some complaints about gutters holding water and will aim for a small program in a batch - more efficient to do periodically, preferably combining funds from 2 years if issues are of nuisance value more than safety. |
| <i>10.2.4 Provide adequate street lighting for developed areas of towns/villages</i> | MES         | Facilities provided & maintained by energy provider | <ul style="list-style-type: none"> <li>Specific response to requests/inspections including fault reporting and new services where appropriate</li> </ul> | Country Energy maintains the lights. Costs are rising.  |
|  |             |   |  |   |



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JUNE 2010**

| <b>PRINCIPAL ACTIVITY</b>   | <b>R.O.</b>   | <b>STRATEGIES</b>   | <b>PERFORMANCE INDICATORS</b>  | <b>OUTCOMES<br/>(Progressive)</b>   |
|---|---|---|--|---|
| <i>10.2.5 Identify and implement local road safety issues</i>             | MES   | Seek grant funding for pedestrian, cyclist and road user projects where appropriate.<br>Liaison through local traffic committee | <ul style="list-style-type: none"> <li>Grant funds obtained, projects completed</li> </ul> | Traffic facility grant approved for blisters at intersection adjacent to the pre-school, preliminary estimate up to \$20,000.<br>Offer received from Country Energy for lighting at corner of Derrybong St and Flashman Ave near hostel – in conjunction with footpath project.<br>Liaising with RTA via Traffic Committee on school precincts. |
| <b>11 - ECONOMIC AFFAIRS</b>  |   |   |  |   |
|   | To effectively and responsibly manage, maintain and develop Council's entrepreneurial activities to maximise returns for the economic benefit of the local community and to facilitate the economic development of the district.<br>Economics Affairs incorporates: Economic Development; and Tourism and Marketing |   |  |   |
| <b>11.1 - ECONOMIC DEVELOPMENT</b>  |   |   |  |   |
| <i>11.1.1 Support business growth and infrastructure development</i>      | CPO   | Support establishment & operation of Tourism committee  | <ul style="list-style-type: none"> <li>Number of meetings missed</li> </ul>                | New Tourism Group has been formed & is actively supported by council.<br>Staff present at all meetings  |
| <i>11.1.2 Support relevant activities of existing community groups in</i> | CPO   | Assist with funding application   | <ul style="list-style-type: none"> <li>Number of successful grant applications</li> </ul>  | Application submitted on an as need basis eg. Motor Homes Rally. Grant  |

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| <b>PRINCIPAL ACTIVITY</b>   | <b>R.O.</b> | <b>STRATEGIES</b>  | <b>PERFORMANCE INDICATORS</b>   | <b>OUTCOMES (Progressive)</b>                                    |
|---|-------------|--|---|--|
| <i>Shire</i>  |             |  |   | program is an extremely competitive process.                     |
| <i>11.1.3 Assist business to participate in promotional activities locally and regionally</i>           | CPO         | Liaise with local service clubs, community organisations and traders             | <ul style="list-style-type: none"> <li>Business directory published and distributed</li> </ul>                                    | Completed.   |
| <b>11.2 TOURISM &amp; MARKETING</b>   |             |  |   |  |
| <i>11.2.1 Identify areas of potential tourism growth, prepare a 'business prospectus' for the Shire</i> | CPO         | Research trends & forecasts of future visitors<br>Business prospectus complete   | <ul style="list-style-type: none"> <li>Business prospectus complete</li> </ul>  | Completed  |
| <i>11.2.2 Explore opportunities for new tourism product</i>   | CPO         | Product audit/gap analysis   | <ul style="list-style-type: none"> <li>Report provided to Council 30/06/10</li> </ul>   | Report deferred pending review of CPO's role.                    |
| <i>11.2.3 Create system to update visitor information regularly</i>                                     | CPO         | Tourist information updated<br>Bogan Shire brochures available at regional VIC's | <ul style="list-style-type: none"> <li>Information is current and accurate</li> <li>System in place for future updates</li> </ul> | Visitor Information brochures have been updated and distributed. |
| <i>11.2.4 Website used for communication</i>  | MCS         | Update website weekly  | <ul style="list-style-type: none"> <li>Current information</li> <li>Number of complaints</li> </ul>                               | Web site is current with no recorded complaints.                 |

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| <b>PRINCIPAL ACTIVITY</b>  | <b>R.O.</b> | <b>STRATEGIES</b>                        | <b>PERFORMANCE INDICATORS</b>  | <b>OUTCOMES (Progressive)</b>   |
|--|-------------|--|--|---|
| <i>11.2.5 Signage, branding for Shire, new entry signs</i>             | CPO         | Investigate sign entrance to town        | <ul style="list-style-type: none"> <li>• Council adoption of concept 30/06/10</li> </ul>   | To be considered as part of Strategic Planning process  |
| <i>11.2.6 Tourism plan</i>   | CPO         | Develop tourism business plan            | <ul style="list-style-type: none"> <li>• Plan adopted by council 30/06/10</li> </ul>   | See 11.2.5  |
| <i>11.2.7 Promote shire through Outback Regional Tourism Committee</i> | CPO         | Maintain membership of body              | <ul style="list-style-type: none"> <li>• Attend meetings of organisation</li> </ul>  | Membership recently reactivated   |
| <i>11.2.8 Assist Events with marketing and promotion</i>               | CPO         | Meet with organising committee of events | <ul style="list-style-type: none"> <li>• Number of events assisted</li> </ul>  | GM & CPO represent Council on various committees. Senior staff actively assist Ago Expo, Nyngan Show, Duck Creek Races, Hermidale Volleyball event. |
| <i>11.2.9 Develop media kit for Bogan Shire</i>                        | CPO         | Review material available                | <ul style="list-style-type: none"> <li>• Media Kit produced</li> <li>• Quality of information and promotional material improved</li> </ul> | Material being reviewed by CPO.   |



# Annexure Three

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State of the Environment Report  
*"Comfortable Country Living"*







# Acknowledgements



The preparation of the Regional State of the Environment (SoE) Report 2009-10 was funded by the Central West Catchment Management Authority with contributions from the 17 participating local Councils. It should be noted that this is a Supplementary SoE Report and shows trends, where possible, in relation to the data from the Supplementary Report first produced in 2007-08 for the region and the Comprehensive Report produced in 2008-09.

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# Abbreviations



|         |  |
|---------|--|
| ANZECC  | Australian and New Zealand Conservation Council          |
| AQTF    | Australian Qualifications Training Framework             |
| CANFA   | Conservation Agriculture and No-till Farming Association |
| CAP     | Catchment Action Plan                                    |
| Centroc | Central West Regional Organisation of Councils           |
| CMA     | Catchment Management Authority                           |
| DECCW   | Department of Environment, Climate Change and Water      |
| DII     | Department of Industry and Investment                    |
| DUSLIP  | Dubbo Urban Salinity Landscape Interpretation Project    |
| EC      | Electrical Conductivity                                  |
| EEC     | Endangered Ecological Community                          |
| ESD     | Ecologically Sustainable Development                     |
| GHG     | Greenhouse Gas   |
| GL      | Gigalitre  |
| GPT     | Gross Pollutant Trap                                     |
| ha      | Hectare  |
| HGL     | Hydrogeological Landscapes                               |
| INFFER  | Investment Framework for Environmental Resources         |
| KL      | Kilolitre  |
| LBL     | Load-based Licensing                                     |
| LEP     | Local Environmental Plan                                 |
| LGA     | Local Government Area                                    |
| ML      | Megalitre  |
| NPI     | National Pollutant Inventory                             |
| NRM     | Natural Resource Management                              |
| NSW     | New South Wales  |
| PAS     | Priorities Action Statement                              |
| PoEO    | Protection of the Environment Operations                 |
| PVP     | Property Vegetation Plan                                 |
| RTO     | Registered Training Organisation                         |
| REC     | Roadside Environment Committee                           |
| RVMP    | Roadside Vegetation Management Plan                      |
| SES     | State Emergency Service                                  |
| SoE     | State of the Environment                                 |
| TAFE    | Technical and Further Education                          |
| WONS    | Weeds of National Significance                           |
| WTP     | Water Treatment Plant                                    |

# Message from the Chairman

The Central West Catchment Management Authority (CMA) is again pleased to support the 17 regional Councils in the preparation of a Regional State of the Environment Report.



**ABOVE** Tom Gavel, Chairman, Central West Catchment Management Authority

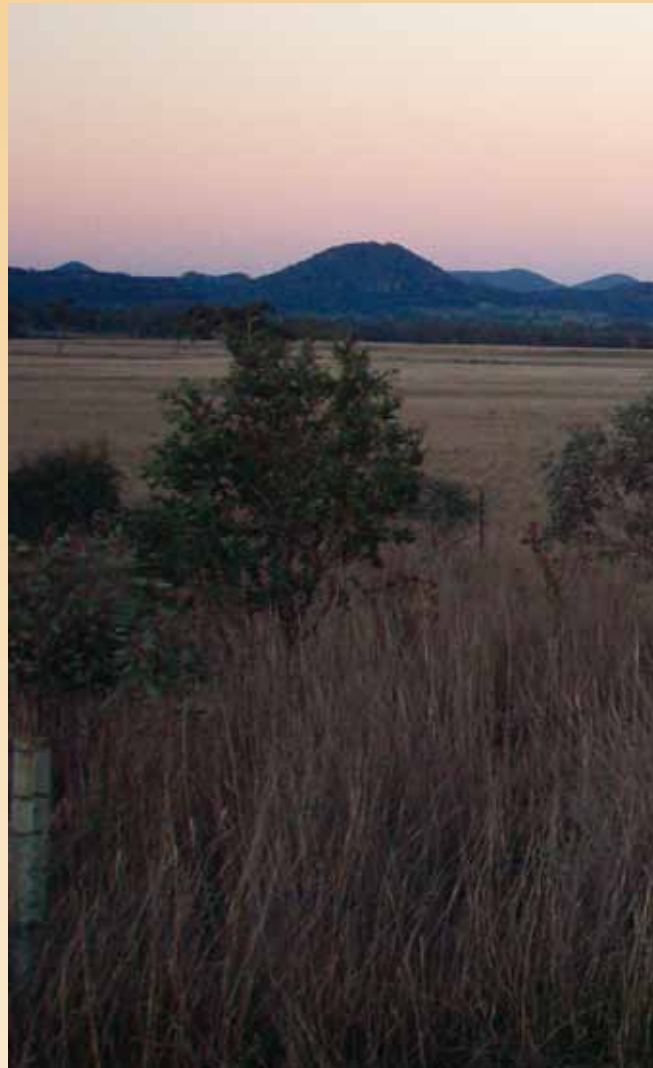
Over the last two years, the Councils participating in the Report have recognised the value of the regional model, and have now agreed to participate for the next three years, 2010-2012, to undertake two Supplementary, and one Comprehensive Report.

Each year, improvements to the data collection method, together with increased understanding by the Councils of the information required, allows for more accurate data to be recorded and trends to be mapped. This is important information for the Central West community to be aware of.

The Report also describes some of the initiatives made by the Councils to support the targets which aim to improve the natural resources of the catchment, identified in the Catchment Action Plans (CAP) for the Central West, Lachlan and Western catchments.

Over the year, the Central West CMA has been reviewing the Central West CAP, which is the key planning tool to guide investment in natural resource management across the catchment.

The community and Local Government were asked to assist, by identifying natural assets that are of high value to them. This was done at 12 public workshops across the catchment. A best practice support tool, INFFER (The Investment Framework for Environmental Resources), was used to assist in this process. Over 500 assets throughout the catchment were identified, mapped and documented before they were reviewed by several panels of scientific experts,



**BELOW** Drooping Chocolate Lily (*Dichopogon fimbriatus*)



government staff and community members to assess their significance, threats and resilience. The concept of resilience thinking was used to assess priority assets.

Resilience thinking allows us to understand how our important assets are functioning and which ones are most at risk to irreversible degradation.

It is through the efforts of Local Government, landholders and the wider community that we will collectively create a more resilient and functional landscape for the future.

The information in this Supplementary Report outlines the current state of our environment and gives us all an opportunity to consider what we can do to help improve it.

**ABOVE** Panorama from Narrango Road Dabee

Tom Gavel  
Chairman  
Central West Catchment Management Authority

Robert Gledhill  
Chairman  
Lachlan Catchment Management Authority

Rory Treweeke  
Chairman  
Western Catchment Management Authority





# Introduction

A State of the Environment (SoE) Report is an important management tool which aims to provide the community and the local Council with information on the condition of the environment in the local area. It also provides a platform for community action by raising awareness and understanding of key environmental issues which in turn helps people and organisations make informed decisions regarding future management actions to reduce the negative impacts on the environment.

The *Local Government Act 1993* required that all local councils in NSW produce an annual SoE Report on major environmental impacts, related activities and management plans. Under the Act, Councils were required to specifically report on:

1. Land
2. Air
3. Water
4. Biodiversity
5. Waste
6. Noise
7. Aboriginal heritage
8. Non-Aboriginal heritage.

In each of these environmental themes particular reference was required to be made to:

- management plans relating to the environment
- special Council projects relating to the environment
- the environmental impact of Council activities.

The *Local Government Act 1993* was amended in 2009. The amendments promote use of an Integrated Planning and Reporting Framework to guide a Council's future strategic planning and reporting. As part of the Framework, Councils are required to develop environmental objectives with their communities in relation to local environmental issues. These environmental objectives form part of each Council's over-arching Community Strategic Plan. The information in the new type of annual SoE Reports which are required under the amended legislation will be used to inform Council's preparation of the Community Strategic Plan and continue to inform the required reviews of the Community Strategic Plan.

The implementation of this new Framework is being staggered across the 152 NSW Councils. All of the participating Councils in this Report are 'Group 3 Councils' in the Framework implementation process, meaning that they do not need to

**BELOW** Snow can occasionally fall in the higher parts of the region (source: Orange Highland Wines and Gardens)



change their reporting methods until 2012. This Report therefore follows the original SoE reporting structure with its eight environmental themes as listed above.

### What is a Supplementary Report?

Under the *Local Government Act 1993*, a Council must produce a Comprehensive SoE Report for the year ending after each election of Councillors. A Supplementary Report is required in intervening years. The Report updates trends and reports on new environmental impacts and initiatives that have occurred or been introduced since the last Comprehensive Report.

This is the third Regional SoE Report supported by the Central West CMA. It builds upon the first (Supplementary) Regional SoE Report produced for 2007-08 and the second (Comprehensive) Regional SoE Report produced for 2008-09.

As this is a Supplementary Report, it primarily covers trends in environmental indicators and responses in 2009-10 and compares this to the previous two Reports. The 2008-09 Comprehensive Report should be referenced as the base document for detailed information particularly relating to environmental threats and background information (e.g. demographic and climatic data).

### Why a Regional SoE Report?

Environmental issues are not restricted to Council boundaries. Regional SoE Reports are recommended by the NSW Government and used by some groups of Councils in NSW to enable a better understanding of the state of the environment in a regional context and to identify future collaborative pathways. More specifically, a regional approach to reporting:



- Facilitates a better understanding of the state of the environment across the region
- Encourages collaboration in regards to partnering on projects and sharing ideas and resources
- Assists in the management of shared environmental resources
- Forges stronger regional links across participating Councils.

**ABOVE** Looking over the Cudgegong Valley, Rylstone/Kandos

The initiatives presented in this Report for each participating Council do not reflect all of the initiatives undertaken by Councils during the reporting period. Furthermore, the format of the Regional SoE Report does not allow for each Council to identify progress on their environmental management and sustainability plans, which some Councils have previously included in their SoE Reports. Councils can append additional information specific to their Council to this Report, should they wish.

*Councils are strongly encouraged to develop their SoE Report in partnership with other councils in their region and Catchment Management Authorities, as environmental monitoring and reporting is usually more useful when done at a regional and/or catchment scale.*



Figure 1 Map showing participating Council areas and catchment boundaries

### Who is involved in the Regional SoE Report?

As shown in Figure 1, most of the participating Councils are situated, totally or partly, in the area of the Central West Catchment. Bourke Shire Council is located wholly in the Western Catchment while Cowra and parts of Blayney, Lachlan, Cabonne, Bathurst and Oberon lie in the Lachlan Catchment. Parts of Mid-Western lie within the Hunter-Central Rivers Catchment and parts of Warrumbungle lie within the Namoi Catchment.

The participating Councils are:

- Bathurst Regional Council
- Blayney Shire Council
- Bogan Shire Council
- Bourke Shire Council

- Cabonne Council
- Coonamble Shire Council
- Cowra Shire Council
- Dubbo City Council
- Gilgandra Shire Council
- Lachlan Shire Council
- Mid-Western Regional Council
- Narromine Shire Council
- Oberon Council
- Orange City Council
- Warren Shire Council
- Warrumbungle Shire Council
- Wellington Council

All participating Councils have provided data to be included in the Report, with additional regional information sourced by the Central West CMA (see Appendix for details of data sources).



## What are Catchment Management Authorities?

Thirteen Catchment Management Authorities (CMAs) have been established across the State by the NSW Government to ensure that regional communities have a significant say in how natural resources are managed in their catchments. The three CMAs covered or partly covered in this Report are:

Central West CMA: [www.cw.cma.nsw.gov.au](http://www.cw.cma.nsw.gov.au)  
 Lachlan CMA: [www.lachlan.cma.nsw.gov.au](http://www.lachlan.cma.nsw.gov.au)  
 Western CMA: [www.western.cma.nsw.gov.au](http://www.western.cma.nsw.gov.au)

For more detailed information about the CMAs refer to the 2008-09 Comprehensive SoE Report or to their respective websites. The 2008-09 Comprehensive SoE Report can be found at <http://cw.cma.nsw.gov.au/Publications/resources.html>

## Understanding this Report

### Themes

As discussed above, this Report covers the 'traditional' themes used in NSW SoE reporting as required by legislation. These reporting themes have been integrated under the following themes for the Report:

- Land
- Air
- Water
- Biodiversity
- Human Settlements
- Waste
- Towards Sustainability.

The last theme ('Towards Sustainability') is a diversion from the traditional SoE reporting themes and reflects the desire for the participating Councils and CMAs to help move their local communities towards environmental sustainability.

### Environmental issues

In 2009, each participating Council identified key environmental issues. These environmental issues were categorised and have been addressed under the themes as issues or sub-issues.

It should be stressed that the number of issues and sub-issues related to each theme does not reflect the importance of that theme

in comparison to other themes. However, it reflects more the range of disparate issues under each theme.

It should also be noted that although they are discussed primarily under one theme, several issues such as climate change, relate to other themes in the Report.




### Environmental indicators

Indicators are important management tools used in environmental reporting. They summarise and communicate information about the condition of key aspects of complex environments so that decision-making can be better informed.

In this Report, a suite of indicators has been identified that help report on the environmental themes and issues listed above.

The indicators for this Report are equivalent to those used in the 2008-09 Comprehensive Regional SoE Report. A list of Councils that provided data for each indicator is found in the appendix of this Report.

Where comparison with the 2008-09 data is possible, trends for the indicators are provided in a summary table at the commencement of each theme chapter. Some data in the 2008-09 summary tables in this Report is not identical to that shown for 2008-09 in the summary tables in last year's Report. This is due to either recalculation of the 2008-2009 data or a change in the Councils included in the comparison. The trends are highlighted as shown below:

-  improvement
-  no or little change
-  worsening trend

There is an explanation for each trend within the chapter and, if relevant, possible reasons for it occurring.

### Pressure-State-Response

The conventional way of reporting on each theme is using the 'Pressure-State-Response' model. This order has been modified to State-Pressure-Response in this Report to initially highlight the current situation. Wording has also been changed as follows: Pressure to 'Threat', State to 'Condition'.





# Land

This chapter focuses on the condition of the land in the participating Council areas. 'Land' is a natural asset that consists of a diversity of geological forms, topsoil availability, and soil health.

Land supports natural systems and is available to support a variety of human uses. Changes in vegetation and patterns of settlement and land use continue to be significant sources of pressure on Australia's natural and cultural environment. The landscape of the reporting area is diverse in character, including residential, agricultural, industrial and natural landscapes. However, a major issue in the region is land degradation caused primarily by soil erosion, salinity and contamination.

## Issue - Land Degradation

### Condition

#### Erosion

Erosion is a significant factor that influences water quality in our streams and habitat quality. Erosion generally occurs where land has been disturbed or where water concentrates, such as unsealed roads, roadsides and driveways, agricultural areas through cropping, land clearing and over grazing, industrial areas, stormwater outlets, where vegetation is otherwise removed and in waterways. Impacts from erosion include loss of arable land and habitat, weed invasion, soil loss, dust storms and sedimentation of waterways.

#### Indicator – Erosion affected area

The Central West CMA reports that there are 100,000 ha of bare erosion scald affected land occurring in the Marra Creek area near Nyngan. There is also active erosion throughout the catchment along streams and gullies but the area of this is unknown.

#### Salinity

While there are several causes of salinity (including irrigation and removal of vegetation), the effects on land resources can be significant regardless of the cause. Salinity changes the soil structure, increasing the erosion hazard. Limited vegetation will grow on saline areas, reducing feed for stock, habitat for native species and changing the local ecosystem. Salt also affects infrastructure such as roads and buildings which may result in high economic impacts for the local Council and community. Salinity levels in rivers are discussed in the chapter on Water.

A recent study (DECCW, 2009) of dryland salinity in the NSW part of the Murray-Darling Basin found that there were 18,559 ha of salt outbreaks in the Macquarie River catchment and 22,153 ha in the Lachlan River catchment. Of the 67 sub-catchments with salt outbreaks in NSW, the 27 highest ranked areas are all within the Macquarie, Lachlan and Murrumbidgee valleys.

Table 1 Summary table of indicator trends – Land Degradation

| Sub-issue     | Indicator  | 2008-09 | 2009-10 | Trend |
|---------------|--|---------|---------|-------|
| Contamination | Contaminated land sites – Contaminated Land Register     | 6       | 7       | ↓     |
|               | Contaminated land sites – potentially contaminated sites | 858     | 848     | ↑     |
|               | Contaminated sites rehabilitated                         | 16      | 11      | ↓     |

- improvement
- no or little change
- worsening trend

Note – the above trends are for data in 2008-09 and 2009-10 from the same sources. They should be read in terms of the limitations for indicators discussed throughout this chapter. Note also that there are some new indicators for 2009-10 for which no comparison could be made with 2008-09. Refer to the Appendix for a list of Councils included in the trend data.

#### Contamination

Contaminated land has the potential for immediate or long-term adverse effects on human health and the environment. Land contamination is usually the impact of past land uses such as service stations, fuel depots, horticultural facilities, orchards, sheep dips, agri-chemical dumps, pistol ranges, mines, landfills and gasworks. A site is classified as contaminated when hazardous substances occur at concentrations that are above normal background levels, posing a potential risk to human health or the environment. The NSW Department of Environment, Climate Change



and Water (DECCW) maintains a register of contaminated sites ([www.environment.nsw.gov.au/whoweare/register.htm](http://www.environment.nsw.gov.au/whoweare/register.htm)), and local Councils also register further contaminated sites such as old landfills. All participating Councils also maintain a list of potentially contaminated sites based on past land use.

**Indicator – Number of contaminated land sites (Contaminated Land Register)**

As shown in the summary table (Table 1), the number of sites on the contaminated land register in the region increased from 6 to 7 in 2009-10. There was one site in Bathurst Local Government Area (LGA) removed from the register, but two new sites were added to the register in Dubbo and Oberon LGAs. Currently, there are three sites in Bathurst LGA, two in Dubbo and one each in Cowra and Oberon.

**Indicator – Number of contaminated land sites (potentially contaminated sites)**

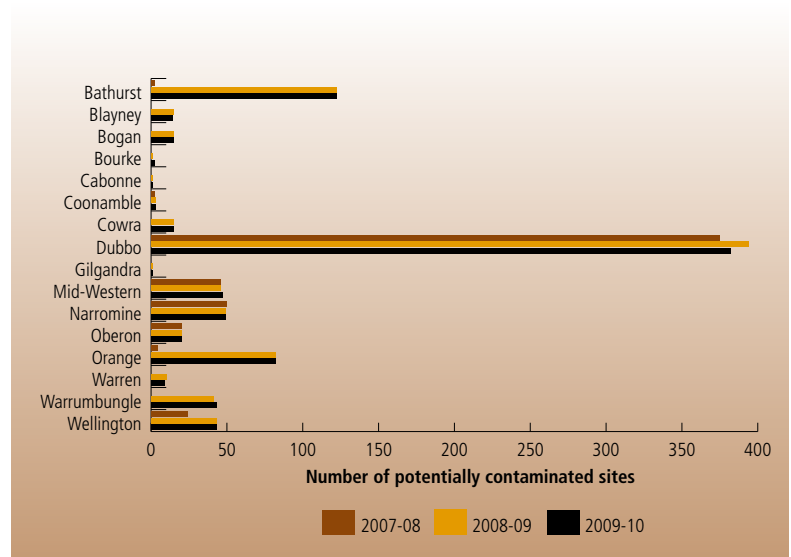
In 2009-10, local Councils across the reporting region identified 848 potentially contaminated sites which is a slight decrease from 2008-09. This stabilisation follows large increases from Bathurst and Orange LGAs

in the previous year and appears to indicate that Councils have become more aware of previously contaminated sites and are now including them on their registers so that these issues can be addressed should a change in land use warrant it.

Figure 2 shows the number of potentially contaminated sites in each of the 17 LGAs and makes comparisons for the last three years where reported by Councils.

**ABOVE** Adam Street site rehabilitation in Bourke.

**Figure 2** Number of potentially contaminated sites in each LGA.



### Threat

Four main threats to the Land resources of the region are:

1. Land clearing
2. Poor agricultural practices
3. Inappropriate development and land use change
4. Climate change

Details about each of these threats are provided in the 2008-09 Comprehensive Report.

### Response

#### ***Agricultural lands***

A significant focus of CMA funding programs has been improving soil management in agriculture, not only for soil health but also to limit soil losses from impacts of stock, stormwater and flooding, and wind erosion. Targeted incentive funding for farmers has included increased groundcover percentages and improving soil tillage and improving the organic content of soils.

### **CASE STUDY: Central West CMA Farm Planning Program**

In 2009-10, a successful teaching partnership was established between the Central West CMA and the Western Institute of TAFE which has developed and delivered a holistic 'Farm Plan' course throughout the catchment.

The ten-day course creates a learning environment that encourages knowledge sharing, critical analysis, innovation and ownership of problems and solutions. The course is Farm Ready accredited so that land managers are able to claim an Australian Government training subsidy of up to \$1,500 to undertake the course.

Farm Plan workshops were conducted at Nyngan, Dubbo, Warren and Bathurst involving 54 landholders delivered by eight TAFE teachers and 12 CMA staff. TAFE trained CMA staff in the Certificate IV 'Training and Assessment' course with on-going mentoring to improve their teaching skills. TAFE provided Registered Training Organisation (RTO) support as per Australian Qualifications Training Framework (AQTF) and obtained Farm Ready approval for the Farm Plan course.

This project is being continued into 2010-11 and will incorporate:

- E-learning modules, so part or all of the course can be completed via a website link.
- Farm Planning, which is now a mandatory requirement for most incentive funding and is fully integrated with other Central West CMA 'on-ground' incentive projects.
- Multi-mode delivery to include accredited contractors to complete Farm Plans and 'Short Course' upgrades where existing Farm Plans do not meet current standards.



The broad Natural Resource Management (NRM)/educational outcomes of the Farm Plan project include:

- Increased level of understanding of NRM within the Catchment
- Increased capacity and participation of land managers involved in NRM education programs and the practical application of NRM
- Increased perceived value of natural resources, thus increasing actions to protect, preserve and enhance our natural environment
- Improved management of natural resources throughout the Central West CMA catchment.

Bathurst farmer Michael Inwood demonstrates zero emissions farming with his solar powered ute and agrowplough combination

The Central West Catchment Action Plan (CAP) outlines management targets, which include: 'By 2016, 50,000 ha of the catchment will be managed to have a desirable perennial plant component for landscape protection (MTSS1)'. The Central West CMA 2009-10 Annual Report notes that approximately 37,971 ha is now managed for perennial plants under landscape protection projects which is about 75% of the target.

The Central West CAP target of 'Best Management Practice implemented for soil health on 609,000 ha shows that 342,918 ha is covered to date. There is also over half of the area targeted for Integrated Property Management Plans covered to date.

### **Erosion**

#### **Indicator – Extent of erosion affected land rehabilitated**

The Central West CMA reported that 574 ha of water ponding or water spreading projects were undertaken during the year to rehabilitate erosion affected land. In the Western CMA, 177 ha of rehabilitation projects are also in progress (due for completion in June 2011), although it is noted that this is a contraction from the previous year.

### **Contamination**

#### **Indicator – Number of contaminated sites rehabilitated**

All 17 participating Councils reported on this indicator for 2009-10. They reported that 11 sites across the region have been rehabilitated. This is slightly less than the 16 sites reported as rehabilitated in 2008-09.

### **Salinity**

#### **Indicator – Extent of salinity affected land rehabilitated**

The Central West CMA reported that salinity recovery actions were un-funded during 2009-10 except the Dubbo project in the case study and the Central West Salinity and Water Quality Alliance. The Western CMA reported that it had not funded any works directly

### **CASE STUDY: Dubbo Urban Salinity Landscape Interpretation Project**

Dubbo City Council recently partnered with the Central West CMA and DECCW to develop salinity management tools for the Dubbo urban area through a project titled the 'Dubbo Urban Salinity Landscape Interpretation Project (DUSLIP)'.

The project involved utilising Council's comprehensive data sources from its Urban Salinity Monitoring Bore Network to identify 20 different Hydrogeological Landscapes (HGL) within the urban area. Each of these landscapes have varied soil profiles and water movement processes which determine the likely salinity impacts. The process has also highlighted that excessive irrigation in the urban area is likely to be a major contributing factor to the salinity issues in Dubbo.

The innovative use of the Hydrogeological Landscapes (HGL) framework in the Dubbo urban environment has been a significant breakthrough in being able to provide detailed urban management actions to specific parts of the landscape. The HGLs enable:

- an understanding of how each particular landscape works
- explanation of the variability in landscapes within an area
- management actions to be prescribed
- risk and priority determination.

Council now has a range of mapping and information tools that can be applied in each of these landscapes to ensure that the correct management priority is used when and where appropriate. These management priorities include urban investigation, urban planning, urban construction, urban vegetation and riparian management. When applied to the correct landscape, these management priorities will assist Council to reduce the occurrence of salinity, reduce the impacts of salinity on infrastructure and influence behavioural practices within the community.

The project also involved modelling the five years of groundwater monitoring data and producing maps which highlight areas of shallow water tables.

related to salinity management. This appears to be a worsening trend when compared to the 89,011 ha of salinity affected land in the region which the Central West CMA reported as rehabilitated from 2005-2009.

*Wiradjuri saying— 'Ngangaana-gu Kairai billa's dya Kairai billa's durai ngangana ngindu'  
'Look after the land and the rivers and the land and the rivers will look after you'*

(Cec Grant – 2001)





This chapter focuses on the condition of the air (atmosphere) in the participating Council areas.

Globally, the condition of the air has been heavily scrutinised in recent times due to its potential impact on climate change.

**OPPOSITE** A red sunset can indicate a high level of dust in the atmosphere.

The atmosphere regulates the type and amount of radiation that hits the earth's surface from the sun (via the ozone layer), regulates temperature (through the 'greenhouse effect') and provides the gases that plants need to grow and animals, including people, need to breathe. However, some substances in the atmosphere may reduce the air's quality, and pollution resulting from smoke, industrial and agricultural emissions can at times be a problem within the reporting area.



## Issue – Air Pollution

### Condition

#### Regional Air Quality

Much of the regional air quality monitoring is confined to the Greater Metropolitan area

which includes Sydney, Wollongong and Newcastle. DECCW monitors at one site in the reporting region, Bathurst; however, ozone and particulates are the only air pollutants measured at this site (other sites also measure ozone, nitrogen dioxide, visibility, carbon monoxide and sulphur dioxide). Particulates can include particles, dust, smoke, plant spores, bacteria and salt. Particulate matter may be a primary pollutant, such as smoke particles, or a secondary pollutant formed from the chemical reaction of gaseous pollutants.

Human activities resulting in particulate matter in the air include mining, burning of fossil fuels, transportation, agricultural and hazard reduction burning, the use of incinerators, and the use of solid fuel for cooking and heating.

Particulate matter can be usefully classified by size. Large particles usually settle out of the air quickly while smaller particles may remain suspended for days or months. Rainfall is an important mechanism for removing particles from the air.

The size of a particle also determines its potential impact on human health. Larger particles are usually trapped in the nose and throat and swallowed. Smaller particles may reach the lungs and cause irritation there. Fine particles can be carried deep into the lungs and irritate the airways. When exposed to particulate pollution, people suffering from heart disease may experience symptoms such as chest pain, and shortness of breath. Particulate pollution can also aggravate

**Table 2** Summary table of indicator trends – Air Pollution

| Sub-issue                | Indicator   | 2008-09 | 2009-10 | Trend |
|--------------------------|---|---------|---------|-------|
| Regional air quality     | Number of days that air pollution maximum goals for particulate matter were exceeded* | 5       | 8       | ↓     |
| Air pollution complaints | Number of air quality complaints to the DECCW Pollution Line                          | 103     | 45      | ↑     |
|                          | Number of air quality complaints to Council   | 101     | 112     | ↓     |
| Odour                    | Number of odour complaints received by Council  | 120     | 89      | ↑     |
|                          | Number of odour complaints received by DECCW  | 25      | 89      | ↓     |
| Industrial pollution     | Number of premises on the National Pollution Inventory                                | 51      | 50      | →     |
|                          | Number of Environment Protection Licences issued                                      | 202     | 194     | ↑     |

\* Data collected at Bathurst – only monitoring station.

- ↑ improvement
- no or little change
- ↓ worsening trend

Note – the above trends are for data in 2008-09 and 2009-10 from the same sources. They should be read in terms of the limitations for indicators discussed throughout this chapter. Note also that there are some new indicators for 2009-10 for which no comparison could be made with 2008-09. Refer to the Appendix for a list of Councils included in the trend data.

existing respiratory diseases such as asthma and chronic bronchitis.

**Indicator - Number of days that air pollution maximum goals were exceeded**

The graph for Bathurst (Figure 3) shows the number of days per year that particulate matter exceeded the National Environment Protection Measure (NEPM) standard for PM10 particles which is an average daily reading of 50 micrograms per cubic metre. PM10 is used to define air particles that are up to 10 micrometers in diameter and are among the coarser particles that can be measured in air quality analysis.

The total of eight exceedances during the year increased from five in 2008-09 and continued a worsening trend since 2007-08. The main contributors to high PM10 particle levels in the region (including in Bathurst) are dust storms, bushfires and burn-offs.

**Air Quality Complaints**

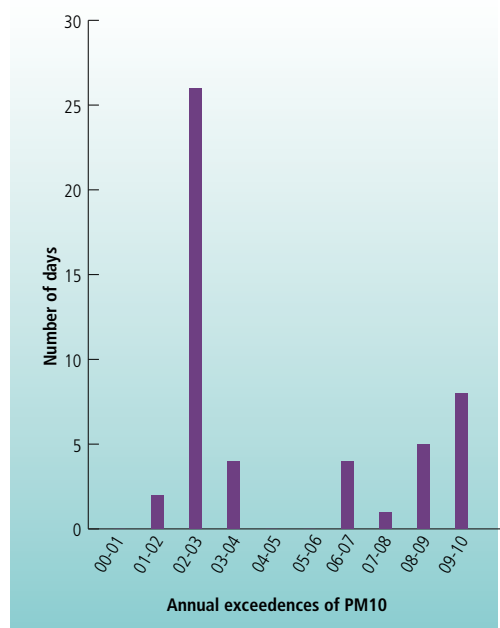
**Indicator - Number of air quality complaints to local Councils**

**Indicator – Number of air quality complaints to the DECCW Pollution Line**

As shown in the summary table (Table 2) at the start of this chapter, the number of complaints to the local Councils about air quality matters (not including odour issues) increased slightly in comparison to 2008-09, although complaints reported to the DECCW Pollution Line showed a significant reduction from 103 to 45 in the 2009-10 year. While some of these complaints could be the same as those sent to the local Councils, the data suggests an overall improvement despite the slight increase in complaints reported to local Councils.

There were a total of 112 air quality complaints received in 2009-10 from all 17 participating Councils. The types of air quality complaints across the Council areas are shown in Figure 4.

Dust and burn-offs were the main specified air quality complaints with complaints about woodsmoke also significant. Approximately half of all the air quality complaints were from



**Figure 3** Number of days that air pollution standards were exceeded at Bathurst

Source: DECCW website

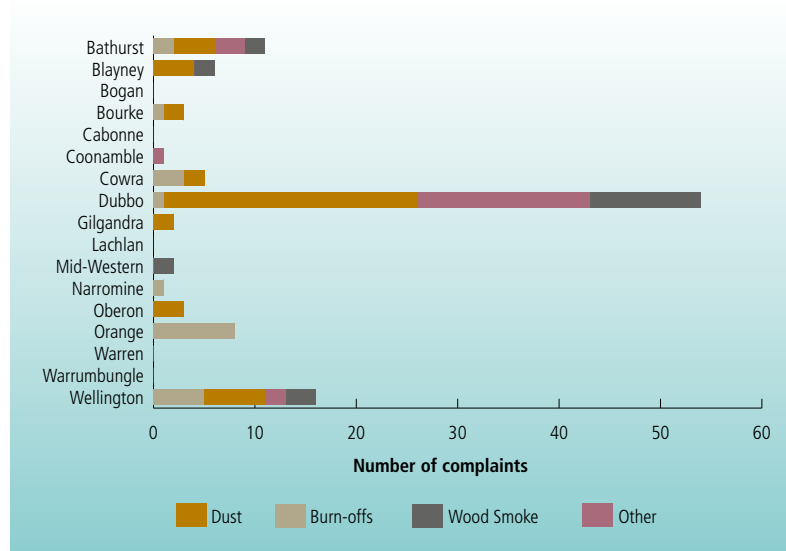
Dubbo which reported 25 dust complaints, 11 for woodsmoke and 17 from other sources which included horse manure, demolition, asbestos concerns and spray painting.

**Odour**

**Indicator – Number of odour complaints received by Council**

**Indicator – Number of odour complaints received by EPA**

**Figure 4** Types of air quality complaints to local Councils in 2009-10





**ABOVE** Dust storm moves through the Upper Cudgegong Valley in the Central Tablelands

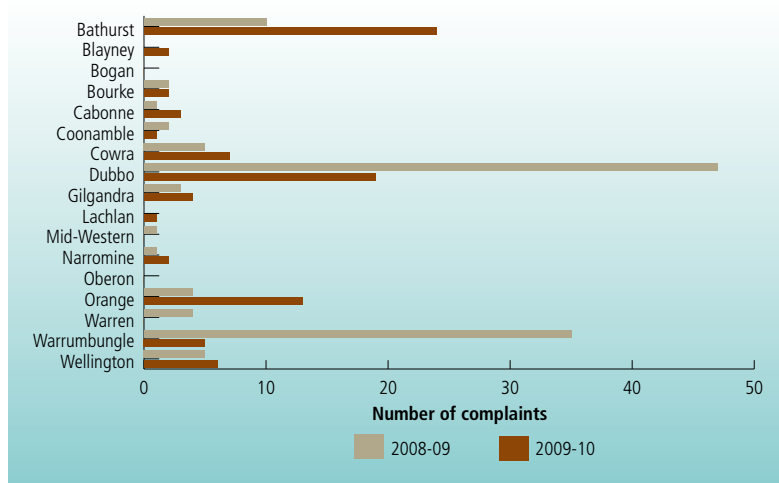
The 17 participating local Councils reported that there were 89 odour complaints received in 2009-10, down significantly from the 120 in 2008-09 across the reporting region. This overall reduction was due to significant drops in complaints in the Dubbo and Warrumbungle LGAs: both of these Councils reported unusual incidents in 2008-09 which were clearly not repeated in this year. Outside these two LGAs most Councils reported small increases in complaints, particularly in Orange and Bathurst LGAs (in Bathurst most of these relate to domestic animals, especially dogs, cats and chickens).

The large increase to 89 odour complaints from the region received by the DECCW

Pollution Line in 2009-10 suggest an overall worsening trend for odour, particularly when the exceptional 2008-09 numbers from Dubbo and Warrumbungle are removed.

Figure 5 shows the number of odour complaints reported by each Council during the reporting period compared with 2008-09.

**Figure 5** Number of odour complaints received by each local Council



### Threat

There are several threats to the air quality of the region including from dust storms, vehicles, solid fuel heaters, backyard burning, bushfires, agricultural activities (e.g. stubble burning, agricultural spray drifts) and commercial and industrial sources. More information about these threats can be found in the 2008-09 Comprehensive Report.

### Industrial Pollution

#### Indicator – Number of Environment Protection Licences issued

There are currently 194 active Environment Protection Licences (including air, water pollution discharges) for premises across the reporting area, as issued by DECCW under the *Protection of the Environment Operations Act 1997* (PoEO Act). As shown in the summary table (Table 2), this is a reduction from the 202 active licences in 2008-09 which suggests that the worsening trend in the potential for



air and water pollution reported in last year's Report may have been reversed.

### **Indicator – Number of premises on the National Pollutant Inventory**

As shown in the summary table (Table 2), the number of NPI (National Pollutant Inventory) industry pollution emitters in the region was effectively unchanged, with 51 in 2008-09 compared with 50 in the last NPI reporting period (2009-10).

## **Response**

### **Fires**

Hazard reduction burns and limiting the impact of smoke from these is managed by Bushfire Risk Management Plans, developed by the local Bushfire Management Committee (BFMC). The BFMCs are comprised of local land managers including local Councils, DECCW, the Land and Property Management Authority and the Rural Fire Service (RFS).

These plans now include assessment and management of environmental assets (threatened and vulnerable species, significant flora and fauna), as well as human settlement (buildings, properties, houses), economic assets (such as primary production land, commercial forests or tourist destinations) and cultural assets (Aboriginal or non-Aboriginal heritage areas and sites). Education is also a very important tool to reduce the impact of fire, and the media is used in peak seasons to raise awareness of fire risks (advertising, radio announcements, television advertising, risk indicators).

### **Emission of Air Pollutants**

The majority of emissions are regulated by the PoEO Act, and while local Councils have some control over licensed premises in the LGA, many emission sources are managed by State regulation. However, Councils may respond to air quality complaints and issue notices or warnings under the PoEO Act where they are the appropriate regulatory authority.

Several Councils are taking proactive steps to reduce woodsmoke impacts on air quality including direct funding for air quality improvement programs and also educating residents about ways to minimise woodsmoke.

## **CASE STUDY: Bathurst Woodsmoke Reduction Program**

In 2004, Bathurst City Council received funding from the Department of Environment and Conservation to participate in a state-wide Woodsmoke Reduction Program. The aim of the project was to reduce the impact of woodsmoke on the community and the environment. Woodheaters produce large quantities of particulate matter which can create visible smog and impact upon human health.

The program provided funds for education regarding efficient woodheater use and incentive payments to encourage residents to replace older style woodheaters with less polluting heating alternatives. This initial program saw 86 woodheaters replaced in the Bathurst City area. From 2006 to the present, Bathurst Regional Council has allocated funds each year to continue the incentive program for the replacement of older style woodheaters. Under this self-funded program a further 85 woodheaters have been replaced, bringing the total to 171 in total. This has resulted in the abatement of up to 500 tonnes of particulate matter being emitted to the atmosphere.

Although Council is fortunate to have the only inland Air Quality Index measuring device located at the Waste Water Treatment Plant, this data is more greatly influenced by dry windy days (dust storms) and bush fires so correlations cannot be made between the reduction in woodheater use and a reduction in fine particulate matter. Notwithstanding this, the program is popular and is a useful tool for Council to educate the public about correct woodheater use, and the impact on human health and the environment associated with their use.



A typical older style woodheater which is often responsible for woodsmoke complaints.



# Water



This chapter reports on the quantity and quality of water in the catchments of the reporting area and the consumption of potable water in the reporting region. In this chapter 'water' refers to the rivers, aquatic habitats, creeks, wetlands, groundwater, dams, stormwater, potable water and the catchment activities which may impact upon them.

There are two main issues in relation to water in the reporting area. Firstly, the quantity of water is often variable within many rivers due to the periodic effects of drought and flood. Many rivers in Australia's south have been dammed to provide a reliable water supply for agriculture and urban use and increasing

demand is placing pressure on inland water systems. Secondly, the quality of the water existing within the river and groundwater systems is also important, with threats arising from industrial, urban and agricultural pollution sources, as well as from treated wastewater and stormwater.

**Table 3** Summary table of indicator trends – Water Quantity

| Sub-issue                 | Indicator   | 2008-09   | 2009-10   | Trend |
|---------------------------|---|-----------|-----------|-------|
| Dam levels                | Average dam levels  | 17.4%     | 12.4%     | ↓     |
| Water extraction          | Number of irrigation licences from surface water sources                  | 6,279     | 5,002     | ↓     |
|                           | Volume of surface water permissible for extraction under licences         | 1,519 GL  | 1,397 GL  | ↓     |
|                           | Actual volume extracted through surface water licences                    | 130 GL    | 135 GL    | ↓     |
|                           | Number of bore licences from groundwater resources                        | 21,667    | 26,321    | ↓     |
|                           | Volume of groundwater permissible for extraction under licences           | 404 GL    | 417 GL    | ↓     |
|                           | Number of water sharing plans implemented                                 | 22        | 25        | ↑     |
| Town water consumption    | Total number of serviced properties                                       | 75,469    | 76,048    | →     |
|                           | Total number of unserviced properties                                     | 11,938    | 18,520    | ↓     |
|                           | Annual metered supply   | 25,981 ML | 25,225 ML | ↑     |
|                           | Annual consumption (Total from WTP)                                       | 29,911 ML | 29,059 ML | ↑     |
|                           | Average annual household use (kL/household)                               | 329 kL    | 304 kL    | ↑     |
|                           | Average level of water restrictions implemented                           | 1.5       | 1.4       | →     |
| Council water consumption | Area of irrigated Council managed parks, sportsgrounds, public open space | 793 ha    | 791 ha    | →     |
|                           | Water used by council for irrigation (including treated and untreated)    | 1,161 ML  | 719 ML    | ↑     |

- improvement
- no or little change
- worsening trend

*Note – the above trends are for data in 2008-09 and 2009-10 from the same sources. They should be read in terms of the limitations for indicators discussed throughout this chapter. Note also that there are some new indicators for 2009-10 for which no comparison could be made with 2008-09. Refer to the Appendix for a list of Councils included in the trend data.*

## Issue – Water Quantity

### Condition

Continued demand for surface water and the lack of rainfall (drought) for most of the reporting period has placed significant pressure on not only town water supplies but also water licences and allocation for agriculture and industry.

### Indicator – Average dam levels

Dam storage levels indicate both the current rainfall and the pressures that water consumption place on water storages. Four dams in the region – Carcoar, Windamere, Wyangala and Burrendong – were used to indicate dam levels. As shown in the summary table (Table 3), the average level for the total of these dams fell from 17.4% capacity in 2008-09 to 12.4% in 2009-10. The low figures for both years indicate the extended drought across the region.

Wyangala and Carcoar dams continued to be particularly hard hit with average levels for 2009-10 at 6.4% and 7% respectively. There was however some optimism with more rain in 2010 starting to lift levels from their summer lows in the region's two largest dams: Burrendong and Wyangala. Good rains during the winter bode well for increased dam capacities for 2010-11.

Although there were low dam levels throughout 2009-10, Bourke LGA and Coonamble LGA were threatened by floods during the reporting period. Flood warnings were put in place for numerous rivers in NSW, including a Major Flood Warning for the Castlereagh River downstream of Coonamble, from heavy storms that dumped rain across the region from Christmas to mid-January. An evacuation order was issued by the SES on 2 January 2010, via the new Emergency Alert System to residents in north and east Coonamble and those inside the levee.

In mid-March floods from Queensland made their way into northern western NSW cutting off roads and isolating farms and communities for up to six weeks. Residents were warned to prepare for evacuation in Brewarrina, Bourke and Walgett Shires and

towns that were cut off included Goodooga, Paroo, Wanaaring, Angledool, Lightning Ridge, Bourke and Weilmoringle. Residents from Goodooga and Weilmoringle were evacuated by SES crews.

Swollen rivers including the Paroo, Warego, Darling, Bokhara, Culgoa, Birrie and Narren Rivers inundated tens of thousands of hectares, from Walgett to the Queensland border and west towards Bourke. Bourke and Walgett were later declared natural disaster zones. Many of the towns were protected from inundation by levee banks, but there was particular concern for a number of rural properties which could potentially be flooded or isolated for an extended period of time.

Although the floods caused short-term disruptions, these were far outweighed by benefits to the environment (e.g. replenishing wetlands), the economy and communities (e.g. through increased water availability).

### Threat

#### Surface and Ground Water Extraction

Irrigation places significant pressure on water resources. While many irrigators have had low levels of water allocation over the past year, historically over allocation of water licences has seen additional stress placed on aquatic habitats such as the Macquarie Marshes despite the requirement for environmental flows. The demand for groundwater extraction, particularly for irrigation, is increasing and placing additional pressure on aquifers and ecosystems.

#### Indicator - Number of irrigation licenses from surface water sources

#### Indicator - Volume of surface water permissible for extraction under licences

A significant reduction in the number of surface water irrigation licences from 6,279 to 5,002 was reported in 2009-10 compared to 2008-09. The fall in the number of licences was accompanied by a smaller decrease in the amount of surface water permissible for extraction under licences from 1,519 GL to 1,397 GL, which indicates that the licences taken out of the system were mostly for smaller allocations. However, the overall



**ABOVE** Tiger Bay Wetlands, Warren

reduction in the licenced volume should have a long-term beneficial impact on water availability in the region as the systematic over-allocation of water in NSW begins to be addressed.

***Indicator - Annual volume extracted through surface water licences***

The amount of surface water extracted rose slightly from 130 GL to 135 GL in 2009-10 which probably reflects the slight easing in drought conditions in some areas towards the end of the reporting year, resulting in small increases in allocations to some irrigators. However, this number is still less than 10% of the volume permissible for extraction under current licences and should be set in context against the 232 GL extracted in 2005-06.

***Indicator - Number of bore licenses from groundwater resources***

***Indicator - Volume of groundwater permissible for extraction under licenses***

Groundwater is an important natural resource across the reporting region, and the volume of water stored in the watertable vastly exceeds the volume of fresh surface water resources (Western CMA, 2007).

In contrast to surface water, the number of licences for extraction of bore water showed a 21.5% increase to 26,321 across the region in 2009-10 compared to the previous year. This was accompanied by a much smaller increase in the volume permissible for extraction under these licences from 404 GL to 417 GL. Note that it is difficult to ascertain levels of groundwater extraction as a relatively low proportion of bores in the region are metered. It is not clear if these changes are due to improvements in the licencing regime for bores resulting in many more small bores



being included in the numbers reported or if it reflects a rush by landholders to replace dwindling surface water resources with bore water.

### **Town Water Consumption**

Reticulated water consumption is relatively small in comparison to that used for irrigation. In the region it accounts for about four percent of water consumption compared with 88% used for irrigation and eight percent for stock and domestic use (Murray Darling Basin Committee, 2007). Nevertheless, with many towns and regional centres growing, there are increasing pressures on water used for town water supplies.

#### **Indicator – Annual town water consumption (total from WTP)**

#### **Indicator – Annual metered water supply**

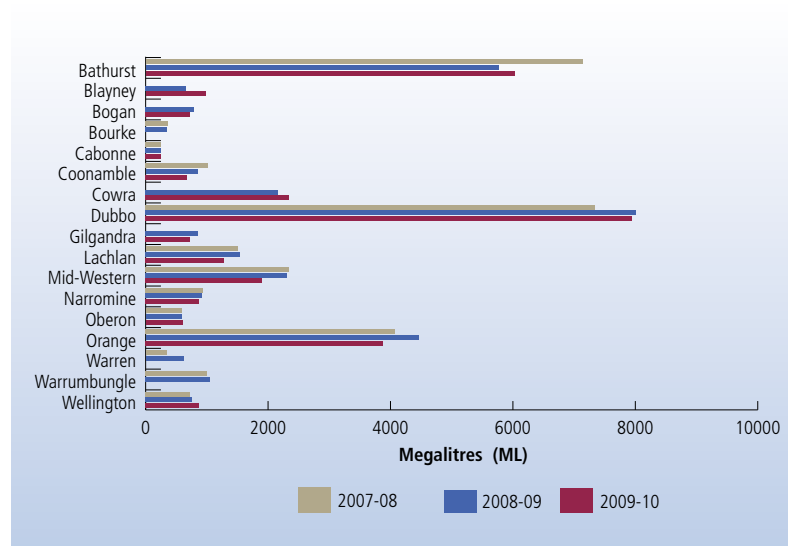
Household water use is an indicator of the pressure on water resources, particularly in times of declared drought. As shown in the summary table (Table 3), the annual town water consumption as measured from water treatment plants decreased slightly from 2008-09 to 2009-10 for the local Councils that reported in both years, continuing the trend reported last year. This may have been in response to increased rainfall in the second half of the reporting year, water restrictions and community water saving programs related to the drought in most areas or to other initiatives such as Mid-Western Regional Council's tiered water charges.

Figure 6 provides a breakdown of water consumption across the region in 2009-10 compared with water use in 2007-08 and 2008-09. For most centres water consumption has decreased whilst in a few LGAs such as Blayney, Cowra and Wellington, it has increased.

As shown in Table 3, the annual metered water supply has also decreased marginally across the region but slightly less (2.9%) compared with the reduction in total town water consumption (3.9%).

#### **Indicator – Average annual household use**

As shown in Table 3, the data for average annual water use per household across the



**Figure 6** Annual town water consumption across the LGAs

reporting region shows a decrease in 2009-10 compared with 2008-09, continuing the trend reported last year. It will be interesting to see if this trend can be maintained as drought conditions across the region ease. Long-term predictions are still for tightening of water availability and reductions in household water consumption will be necessary to counteract the overall trend of slowly rising population for the region.

#### **Indicator – Total number of serviced properties**

#### **Indicator – Total number of unserviced properties**

As shown in the summary table (Table 3), the number of properties serviced by town water has continued the increased trend reported in previous years. This expansion of the reticulated systems will increase pressure on water supplies and thus is seen as a worsening trend for this indicator, unless more water sensitive urban design practices are adopted in new developments.

The Councils in the region have also reported a large increase in the number of unserviced properties: up from 11,938 in 2008-09 to 18,520 in 2009-10. This large increase probably reflects changes in reporting practices but even if the actual increase is significantly smaller, as more of these dwellings are connected to the reticulated system they will further increase the pressure on water supplies.



**Council water consumption**

Due to the large number of services they provide, local Councils are large users of water in comparison to most businesses and households. Their efficient use of water is therefore critical to overall water consumption as well as their important role in educating and leading the community in water use minimisation.

**Indicator – Area of Council managed parks, sportsgrounds and public open spaces**

**Indicator – The area of irrigated Council managed parks, sportsground and public open space**

As a potentially significant use of water, the area of irrigated Council facilities provides an indication of high water demand. As shown in the summary table (Table 3), there was little change in the total area of recreation facilities that were irrigated by the local Councils reporting in both years across the region.

**Indicator – Treated and untreated water used by Council for irrigation**

As shown in the summary table (Table 3), the amount of water used (treated and untreated) for irrigation by the nine local Councils that reported in both years, showed a significant decrease in 2009-10 compared with 2008-09. This reduction is a reflection of the extent of the drought across the region but also may show a potential improvement in the water management practices of some local Councils.

**BELOW** Some of Gilgandra's species of water birds.



**Response**

**Environmental Flows**

The continuing drought has meant that there had been little water for environmental flows over the last few years which has led to significant stress being placed on some natural environments in the region. One of the hardest hit areas has been the Macquarie Marshes which is an internationally significant wetland listed under the Ramsar Convention as a site of global ecological significance. The restoration of this important waterbird breeding site will be a long-term project but there was some relief in the current reporting year with DECCW reporting that 19.2 GL were released down the Macquarie River for the Macquarie Marshes.

Purchasing water to protect and restore river systems and wetlands in the Murray Darling Basin (including the reporting region) has been underway since 2007. To the end of the reporting period in the Macquarie-Bogan catchments, 57,631 ML of general security water entitlements was purchased from irrigators by the Federal Government. The Federal Government has purchased 81,671 ML of general security water in the Lachlan catchment.

**Surface and Ground Water Extraction**

**Indicator – number of water sharing plans implemented**

Changes to State legislation commenced in 2004 and have culminated in new river regulations such as Water Sharing Plans. These plans include environmental flows to help maintain riparian and aquatic health even when flows are low due to extraction and drought.

As shown in the summary table (Table 3), the number of water sharing plans implemented in the region has increased from 22 in 2008-09 to 25 in 2009-10 with plans now implemented in 11 of the 17 LGAs in the region.

Narromine LGA has the greatest predominance of water sharing plans in the region with a total of eight plans in place, comprising one for regulated water and seven for groundwater.





### **Town Water Consumption**

Councils in the region are responding to pressure on water resources by implementing a number of programs. For example, Lachlan Council has followed up Water Wise television campaigns on WIN and Southern Cross television with Water Wise pamphlets delivered to all residents. It also ran grant funded projects such as the Fifield Rainwater Tanks supply and installation.

Bathurst Regional Council commenced a new toilet rebate program in May 2010. Bathurst-Orange-Dubbo Alliance ran a Water Audits Program with local businesses.

These local programs are in addition to the NSW State Government administered rebate programs to encourage residents to install rainwater tanks and to switch to more water efficient toilets and washing machines. Take-up of rainwater tanks has been encouraged by BASIX requirements and by several Councils offering no fees on Development Applications for installation

of new tanks. The Federal Government also offers rebates for rainwater tanks which are plumbed back to the laundry/toilet.

### **Indicator – Level of water restrictions implemented**

As shown in the summary table (Table 3), the average level of water restrictions implemented across the region in 2009-10 was essentially unchanged, although restriction levels were increased in the Lachlan, Narromine and Cabonne LGAs compared to 2008-09. Additionally, some of the Councils reporting no formal restrictions have implemented voluntary programs such as the 'odds and evens' watering program in the Bathurst LGA and the water conservation plan in place in Bogan Shire. Note that there are generally standard restrictions along the Macquarie River through the Lower Macquarie Water Utilities Alliance and the Bathurst-Orange-Dubbo Alliance.

**ABOVE** Irrigation places significant pressure on water resources



## CASE STUDY: Regional Stormwater Harvesting Schemes at Orange and Oberon

There are several current and upcoming stormwater harvesting schemes in the Central West Region which aim to reduce the pressure on water supplies.

### **Orange City Council:**

Council has recently commenced construction of the Ploughmans Creek Stormwater Harvesting Scheme. This scheme will transfer a portion of the stormwater flows from the Ploughmans Creek Catchment into Suma Park Dam where it will supplement the City's raw water supplies and will complement the recently completed Blackmans Swamp Stormwater Harvesting Scheme.

Urban development in the Ploughmans Creek Catchment has increased the average volume of runoff by 880 ML per year. This proposal seeks to add up to approximately 700 ML (17% of current usage) to Suma Park Dam annually.

The scheme consists of four wetlands to provide stormwater quality and quantity controls, a stormwater retarding basin, two small v-notch weirs and associated pumps to pool and harvest stormwater flows and associated pipeline infrastructure to connect to the existing stormwater harvesting facility.

The four wetlands are located at Cargo Road, Escort Way, Sommerset Park and Burrendong Way. The wetlands are multi-functional stormwater management systems that will improve stormwater quality, provide habitat diversity and create recreational areas. Improving the habitat value of the area and attracting a diverse

range of wildlife is a primary objective of the wetlands. A variety of plant types will help encourage diverse wildlife and consequently the wetlands will be planted with several species of aquatic plants. Adjacent areas will complement the wetland habitat and be planted with shrubs and trees to fulfill this function. The wetlands will provide a variety of niches to support feeding, nesting and breeding, with features such as irregular shorelines, variety of water depths, wide vegetated buffers, plant diversity and maintenance of stable water levels.

The project is envisaged to be completed by September 2010.

### **Oberon Council:**

Oberon Council is establishing a stormwater harvesting scheme, which is currently at the concept stage, following the allocation of \$2.25 million in funding grants.

The works will include a 25 ML storage dam, a pump station, a rising main between Queen Street, Oberon and Carter Holt Harvey land, a package water treatment plant and pump station and delivery lines to the Oberon Timber Complex. The aim of the project is to enable the collection of 200 ML of stormwater and reuse it at the Oberon Timber Complex thereby reducing its reliance on town water for process works.

A constructed wetland as part of Orange City Council's Ploughmans Creek Stormwater Harvesting Scheme



## Issue – Water Quality

### Condition

#### Surface water and groundwater quality

##### Indicator – *E.coli* - Percentage of samples exceeding ANZECC guidelines

*E.coli* is found in the intestines of animals and does not originate from other environmental sources. For this reason, *E.coli* is a highly specific indicator of faecal contamination in drinking water. As shown in the summary table (Table 4), there was a decrease in the percentage of samples that exceeded ANZECC water quality guidelines (and thus an improving trend in this

indicator). Note that the ANZECC guideline used here is for raw human food crops (e.g. lettuces) in direct contact with water or for watering of pasture/fodder for dairy animals with no withholding period.

Figure 7 shows the percentage exceedances of this ANZECC guideline from the reporting Councils. It shows that many of the streams in the region have high *E.coli* readings which have implications for drinking and recreation. The reasons for these exceedances could include stock watering close to and in streams, poorly treated sewage and discharge from unregulated septic systems. Note that the indicator does not reflect on the quality of drinking water supplied for town water from treatment plants.

Table 4 Summary table of indicator trends – Water Quality

| Sub-issue                          | Indicator  | 2008-09  | 2009-10  | Trend |
|------------------------------------|--|----------|----------|-------|
| Industrial/ agricultural pollution | Percent effluent reuse by Councils   | 51%      | 61%      |       |
|                                    | Exceedances of licence discharge consent recorded  | 24       | 23       |       |
|                                    | No. of trade waste approvals   | 392      | 400      |       |
|                                    | Total volume of trade waste discharged to sewer  | 1,391 ML | 1,368 ML |       |
|                                    | Erosion & sediment control complaints received by Council                                    | 68       | 134      |       |
|                                    | Trade waste licences in force currently  | 687      | 691      |       |
| Stormwater pollution               | Number of gross pollutant traps installed  | 59       | 61       |       |
|                                    | Volume of litter collected in GPTs   | 387 t    | 1,167 t  |       |
|                                    | Total catchment area of GPTs   | 4,885 ha | 4,812 ha |       |
| Town water quality                 | Number of instances drinking water guidelines not met  | 120      | 144      |       |
|                                    | Number of drinking water complaints  | 1,021    | 459      |       |
| Surface & ground water quality     | Total Nitrogen – Percentage samples exceeding ANZECC guidelines for algal growth             | 2%       | 2%       |       |
|                                    | Total Phosphorus – Percentage samples exceeding ANZECC guidelines for algal growth           | 66%      | 56%      |       |
|                                    | <i>E.coli</i> – Percentage samples exceeding ANZECC guidelines for irrigated crops and dairy | 43%      | 35%      |       |
| Waste water treatment              | Number of septic tanks in LGA  | 19,910   | 20,486   |       |
|                                    | Number of septic related complaints  | 37       | 28       |       |

- improvement
- no or little change
- worsening trend

Note – the above trends are for data in 2008-09 and 2009-10 from the same sources. They should be read in terms of the limitations for indicators discussed throughout this chapter. Note also that there are some new indicators for 2009-10 for which no comparison could be made with 2008-09. Refer to the Appendix for a list of Councils included in the trend data.



**Indicator – Total Nitrogen -% of samples exceeding ANZECC guidelines**

**Indicator – Total Phosphorus -% of samples exceeding ANZECC guidelines**

The nutrients nitrogen and phosphorus are essential for plant growth. High concentrations indicate potential for excessive weed and algal growth (including noxious blue-green algae).

As shown in the summary table (Table 4), for those Councils reporting in both years, there was an improvement in the percentage of samples that exceeded the total phosphorus ANZECC water quality guidelines for algal growth, although the 56% this year was still high compared to 41% in 2007-08.

The percentage of samples that exceeded the total nitrogen ANZECC water quality guidelines for algal growth was unchanged and is much lower than for phosphorus.

**Town Water Quality**

**Indicator – Number of drinking water complaints**

**Indicator – Number of instances drinking guidelines not met**

As shown in the summary table (Table 4), the number of drinking water complaints (for the 16 Councils reporting in both years) decreased significantly from 1,021 in 2008-09 to 459 in 2009-10. For the eight Councils that reported in all of the last three years, the number of

complaints fell to 332 compared to the 620 reported last year and the 429 complaints recorded in 2007-08.

The quality of drinking water is very important to the community and this reduction in the number of complaints made regarding water quality is somewhat tempered by the fact that the number of instances where drinking water guidelines were not met increased from 120 to 144 in 2009-10. Bourke, Dubbo, Mid-Western and Narromine Councils all reported significant increases.

The one positive change was in Warrumbungle LGA where the number of instances drinking water guidelines were not met in Mendooran was lower when compared to 2008-09. The Mendooran water supply has had longstanding issues with quality which have now been resolved with the new water filtration plant coming online earlier in the year.

**Threat**

**Industrial/Agricultural Pollution**

**Indicator – Erosion and sediment control complaints received by Council**

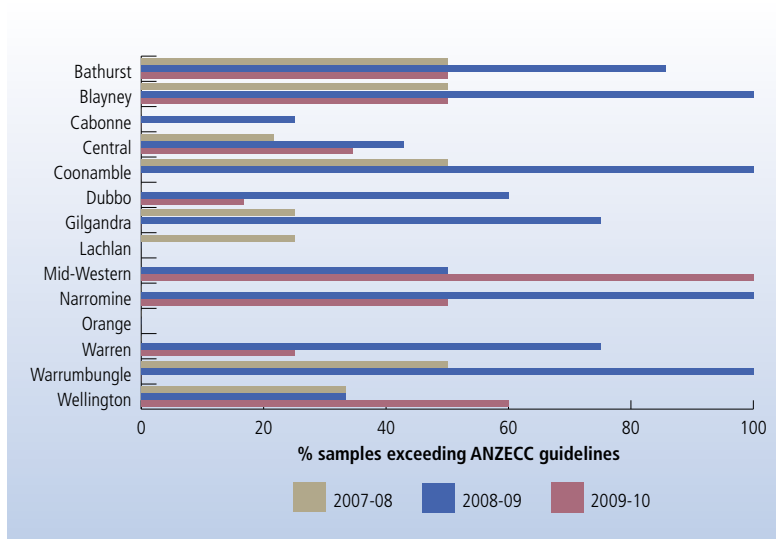
One measure of the threat to waterways from sediment pollution is the number of erosion and sediment control complaints received by the local Councils. The complaints can range from sediment spilling out of construction sites to obvious plumes of sediment flowing into streams.

As shown in the summary table (Table 4), the number of complaints almost doubled to 134 for those Councils that reported in 2008-09 and 2009-10. This increase was due to complaints regarding erosion/sediment control for roads reported by Gilgandra Council (64) and Mid-Western Regional Council (14) as a result of better reporting methodologies.

**Indicator – Load based licensing volume and fees paid**

The load-based licensing (LBL) scheme sets limits on the pollutant loads emitted by holders of environment protection licences, and links licence fees to pollutant emissions. LBL is a powerful tool for controlling, reducing and preventing air and water pollution in NSW.

**Figure 7** Percentage of *E. coli* samples exceeding ANZECC guidelines for irrigated crops and dairy







For the 12 Councils reporting in 2009-10 and in 2008-09, both the LBL volume and the LBL fees paid increased by approximately 30% with total volume in 2009-10 of 134,075 kg of pollutants and fees of \$189,862. These numbers suggest a worsening trend with the increased pollutant loads posing a threat to the environment.

**Indicator – Number of trade waste approvals**

**Indicator – Total volume of trade waste discharged to sewer**

**Indicator – Trade waste licenses in force currently**

Councils have a number of statutory responsibilities for the approval of liquid trade waste discharged to the sewerage system under the *Local Government Act 1993*. Liquid trade waste means all liquid waste, other than sewage of a domestic nature. As shown in the

summary table (Table 4), the total number of trade waste approvals in 2009-10 reported from all of the participating Councils was almost unchanged at 400 compared with 392 in 2008-09, whilst the number of trade waste licences in force also was similar in both years.

The total volume of trade waste discharged to the sewer was almost unchanged with 1,368 ML discharged to the sewer in 2009-10 across the eight LGAs reporting in both years.

**Septic tanks**

**Indicator – Number of septic tanks in LGA**

There are an estimated 20,500 septic systems in use across the region (see Figure 8) and as shown in the summary table (Table 4) this number has increased since 2008-09.

If poorly maintained, septic systems can be a source of nutrients to local streams and potentially cause problems such as blue-green algae blooms and issues for public health.

**ABOVE** Water quality monitoring in Dubbo



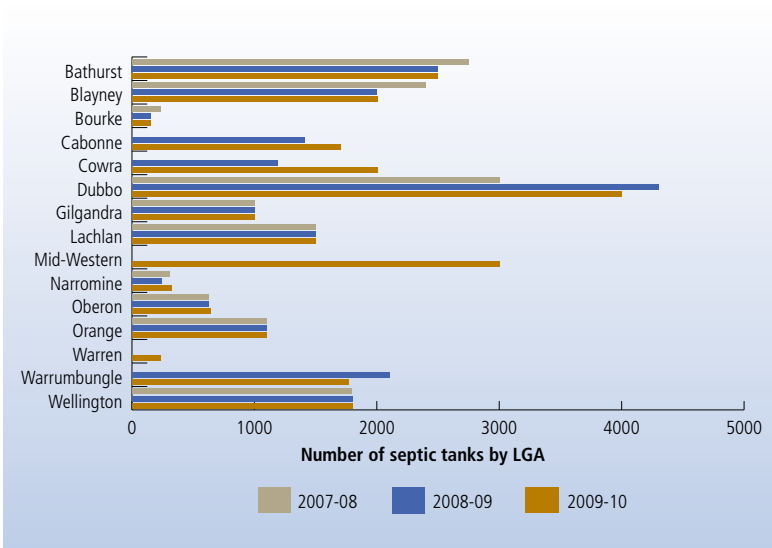


Figure 8 Number of septic tanks by LGA *Indicator – Septic related complaints*

BELOW A farm dam on Nullo Mountain near Rylstone

One way to gauge problems related to the management of septic systems is through the number of septic related complaints to Councils. As shown in the summary table

(Table 4), the number of septic related complaints decreased for those Councils that reported in both years. Some Councils, such as Dubbo City Council, have strategies to monitor and educate users in the management of septic systems.

**Salinity**

Land use has a significant impact on the level of salinity in streams through removal of vegetation, irrigation and discharges of saline water. While geology, topography and prevailing weather conditions also affect salinity, land use is a primary factor that affects mobilisation of salts into waterways and through soils. Salt generally degrades aquatic habitats as well as adversely impacting on soils and the crops and vegetation utilising those soils.

Due to the nature of the Macquarie River, most salt generated in the uplands and slopes is deposited back into the landscape through irrigation, floodplain entrapment or deposition





within the wetlands and effluent systems of the lower catchment areas.

A proportion of the salt is also discharged into the Barwon-Darling River system. Salinity in the Barwon-Darling is highly variable and can range from 200 EC to more than 3,000 EC, although the median is generally around 500 EC (Western CMA, 2007).

The levels of salt load in the Macquarie River are expected to rise by 2.33% by 2020 and by 2.88% by 2050. The Lachlan River salt loads are predicted to rise by lower levels: 1.11% by 2020 and 1.81% by 2050 (DECCW, 2009).

The Macquarie River at Warren averaged 307 EC units toward the end of the reporting period (compared with 392 EC units during the same period in 2008-09). The Castlereagh River at Gungahman averaged 170 EC units towards the end of the 2009-10 reporting period.

## Response

A Priority Action Plan has been developed as part of the NSW Diffuse Source Water Pollution Strategy. It identifies agreed projects that will be progressed across NSW (including the reporting region) to help improve management of priority diffuse source water pollution problems.

The Central West CMA has supported a water quality monitoring program across the Councils. Data is collected by Council officers on a six-monthly basis and is provided to the CMA, which collates the data (note that this data is used in this Report). This data is also used by the Salinity and Water Quality Alliance, a working group of Councils across the catchment sharing knowledge, ideas and engaging in cooperative projects to improve water quality outcomes across the catchment.

## Effluent reuse

### Indicator – Percentage effluent reuse by local Councils

Effluent discharge contributes nutrients and can deoxygenate receiving waters. Reuse of effluent not only reduces the impact of effluent on receiving waters, but also reduces the demand for potable water (if the water is not used for irrigation) and therefore the need for additional dam storages. As shown in the summary table (Table 4), those Councils that

reported effluent reuse schemes in 2008-09 had increased reuse of effluent in 2009-10. Of the reporting Councils, eight reused effluent during the reporting period which is also an increase from the seven who reported reuse in 2008-09.

## CASE STUDY: 'Frog Hollow' Wetland Project, Gilgandra

The 'Frog Hollow' wetland project has been undertaken by a partnership between Gilgandra Shire Council, the Area Health Service and the Central West CMA. This project utilised Water Sensitive Urban Design (WSUD) techniques to improve stormwater quality (through wetland treatment), reduce run-off from the site and provide the community with a passive recreational area. A large proportion of Gilgandra's stormwater flows into the Frog Hollow wetlands, through a series of open channels vegetated with exotic and native grasses. The wetlands produce an improved quality of water downstream as they act as a natural water filter.

The 12 month, \$43,000 project was initiated after the construction of a Multi Purpose Service (MPS) building (replacing a former hospital) upslope of the Gilgandra Cooee Lodge Retirement Complex. This MPS building has a much larger impervious footprint than the previous hospital, resulting in frequent flooding of the Retirement Complex. By collecting, storing and treating stormwater flows, the wetland has minimised flooding to the retirement village.

The wetland has also been incorporated into the school curriculum at Gilgandra High School as a learning tool for students. With the recent additions of walking trails and interpretative signage, the site is now also used as a recreational area for locals and tourists.

The project demonstrates that with support from partnerships and the integration of WSUD techniques, a wetland based project can resolve a local problem and provide a number of opportunities for the community at large.



The Frog Hollow Wetland site, Gilgandra.



**Stormwater Pollution**

*Indicator – Number of gross pollutant traps installed*

*Indicator – Total catchment area of gross pollutant traps*

*Indicator – Volume of litter collected in gross pollutant traps*

Litter collected in gross pollutant traps (GPTs) provides an indication of potential water quality impacts. Installation of GPTs is

a Council response to litter impacts. These devices trap larger pollutants such as litter and coarser sediments in stormwater drains and outlets, but they do not trap smaller particles and heavy metals. While there are ongoing costs associated with maintenance and cleaning of these traps, there are significant benefits to aquatic ecosystems and the visual improvement of waterways plays a significant role in community awareness of Council environmental programs.

As shown in the summary table (Table 4), there was little change in the number of GPTs installed by those Councils that

**CASE STUDY: Millthorpe Riparian Biodiversity and Stormwater Improvement Concept Plan, Blayney**

Blayney Shire Council has been attempting to address the issue of flooding in the subway under the Main Western Railway at Millthorpe that has been of considerable inconvenience to Millthorpe residents for some years. Millthorpe residents have identified the need for kerb and gutter to be constructed to address the issue of stormwater on roads, however this is in direct conflict with the heritage values of the Village as a Heritage Conservation Area.

After revisiting the subway site, it was identified that the main issue with the subway drainage was the blocked main discharge pipe alongside the railway embankment. Council staff were concerned that removing the blockage would only exacerbate scouring of the railway embankment and redirection of the discharge was a more suitable alternative.

The redirection required the removal of an existing farm dam and a significant willow infestation. Once this was identified Council staff determined it appropriate to raise the matter with the Central West Catchment Management Authority to seek a suitable way forward.

At a meeting held between both the Lachlan and Central West Catchment Management Authorities and Council staff, it was decided that Council should scope out a project with a more holistic approach to stormwater and riparian biodiversity in the Village of Millthorpe.

The project also included identification of native plant species local to the area, both through a review of documentation and an inspection of remnant vegetation sites, that would be suitable for riparian restoration works to be carried out as part of the overall project.

The project identified the need to:

- upgrade drainage channel works alongside the ‘dog run’ in Glenorie Road to provide for improved stormwater treatment and opportunities for users of the ‘dog run’.
- undertake augmentation to pipe work to address the subway drainage problem and provide for improved riparian and biodiversity outcomes with the construction and planting out of a ‘swampy meadow’ wetlands in place of the existing farm dam.
- consider stormwater reuse for irrigation on the Redmond Oval playing field with the capture and treatment of stormwater runoff upstream of the playing field.
- consider options for retro fitting of water sensitive design components in the existing urban area, with the aim of achieving best practice stormwater pollutant reduction targets and reducing the demand for “hard” engineered solutions, in keeping with the historic nature of the Village.

This project will commence in 2010-11.

The subway under the Main Western Railway at Millthorpe following rain



reported in both years. Sixty-one GPTs were reported to have been installed by 15 Councils to date.

The total catchment area that drained to the GPTs was almost unchanged with the small reduction compared with 2008-09. This probably was due to a change in calculation of the area by Councils rather than a real reduction in the area draining to the GPTs.

The volume of litter collected in the GPTs in the reporting LGAs showed a very large increase from 387 tonnes in 2008-09 to 1,167 in 2009-10. This change was almost entirely explained by an increase in the

volume of litter collected in Orange City Council's GPTs and to a lesser extent by a smaller increase reported by Mid-Western Regional Council.

#### ***Indicator – Number of Erosion and Sediment Policies implemented***

This is a new indicator for 2009-10 which simply tracks which Councils have implemented an erosion and sediment control policy. Only six of the 17 Councils in the region currently have a policy in place with a seventh (Bourke) working on a draft policy.







# Biodiversity

Biodiversity is essential to functioning ecosystems which maintain important processes on which all life depends. Many species of plants and animals rely on specific habitats in order to survive. The value of biodiversity extends beyond the catchment boundaries, providing national and international benefits.

There are a wide variety of ecosystems across the reporting region, formed by interactions across a range of factors including soils, local climate, vegetation types, and disturbance by activities such as farming and water availability. Habitat loss and degradation is an issue in the region, particularly through activities such as poor land use planning and management practices, inappropriate fire regimes, development and pest and weed invasion. This can result in a loss of species or changes in species composition, such as threatened ecological communities. This issue of decline is increasingly being recognised by farmers and others in the community, and is being incorporated into the evolving natural resource management response.

## Issue – Loss of Biodiversity

### Condition

A recent study by Goldney, Kerle and Fleming (2007) examined the condition of flora and fauna in the Central West Catchment. By combining information about remnant vegetation and its condition and the status of the fauna with a range of landscape indicators about the health of the land, the study developed an indication of landscape condition across the catchment. The study found that the eastern half to two-thirds of the Central West Catchment is in poor condition and most of the remainder is in moderate condition.

Some areas have a high level of remnant vegetation but the condition of that vegetation, much of which is heavily grazed, reduces the condition value.

### Indicator – Addition to National Park

### Indicator – Area of State Forest in the LGAs

The area of land that is placed under protection, or reserved, may be considered an indicator of the amount of protected habitat available in the Council area. However many types of habitat are not well represented in the reserve system, as reserves tend to be on land that has low economic value rather than land that has representative (ecological) value.

In 2009-10, 22,605 ha were added to the National Park estate within the reporting region. Additions were made in Pilliga West Community Conservation Area, Kanangra-Boyd National Park, Gundabooka State Conservation Area, Ledknapper Nature Reserve and Goulburn River National Park. Abercrombie River State Conservation Area was gazetted during 2009-10.

The reserved land under State Forests includes both native forests and plantations. Although managed in a variety of different

Table 9 Summary table of indicator trends - Biodiversity

| Sub-issue          | Indicator   | 2008-09      | 2009-10      | Trend |
|--------------------|---|--------------|--------------|-------|
| Habitat loss       | Vegetation protected and rehabilitated through Central West CMA incentive funding | 72,143 ha    | 7,583 ha     | ↓     |
|                    | Addition to National Park estate  | 711 ha       | 22,605 ha    | ↑     |
|                    | Proportion of Council reserves that are bushland/remnant vegetation               | 53%          | 53.5%        | →     |
|                    | Habitat areas revegetated   | 244 ha       | 294 ha       | ↑     |
|                    | Environmental volunteers working on public open space                             | 14,257 hours | 14,520 hours | ↑     |
| Threatened species | State Threatened species listed for CW catchment                                  | 1117         | 119          | ↓     |
| Invasive species   | Number of declared noxious weeds  | 112          | 116          | ↓     |
| Riparian           | Riparian vegetation recovery actions  | 38           | 12           | ↓     |
|                    | Riparian vegetation recovery area   | 1,626 ha     | 1,793 ha     | ↑     |
| Roadside           | Roadside vegetation management plans  | 5            | 6            | ↑     |

- ↑ improvement
- no or little change
- ↓ worsening trend

Note – the above trends are for data in 2008-09 and 2009-10 from the same sources. They should be read in terms of the limitations for indicators discussed throughout this chapter. Note also that there are some new indicators for 2009-10 for which no comparison could be made with 2008-09. Refer to the Appendix for a list of Councils included in the trend data.

ways across the region, they do provide larger areas of habitat in what is otherwise a highly cleared landscape.

**Indicator - Proportion of Council reserves that are bushland/remnant vegetation**

In 2009-10, 53.5% of the 6,022 ha of Council reserves were bushland or remnant vegetation, across the 11 Councils which provided data for this indicator. This indicator measures the amount of habitat available in those reserves managed by local Councils and is essentially unchanged from last year.

**Threatened species**

There are numerous Threatened Species and Endangered Ecological Communities (EECs) across the region. Box-Gum Woodland, (also known as Box Gum Grassy Woodland) is one of the most threatened communities in the State with 1% of original extent remaining (DECCW Threatened Species fact sheet) and is listed on both State and National registers. It was widely found across the Central West and Lachlan regions, however the high level of clearing linked to agricultural land use in the reporting region has caused significant decline.

**Indicator – Locally sensitive ecological communities and species list**

**Indicator – Number of State threatened species recorded in LGA**

Threatened Species, Populations and EECs are listed under the *NSW Threatened Species Conservation Act 1995*, the *Fisheries Management Act 1994* and the *Environmental Protection and Biodiversity Conservation Act 1999*. As shown in the summary table (Table 5), the number of threatened species listed in the Central West CMA area has increased from 117 to 119 in 2009-10 thus continuing the



worsening trend for this indicator reported last year. The number of populations and EECs stayed constant.

A list of threatened species, populations and EECs for the CMAs in the region can be found at <http://www.threatenedspecies.environment.nsw.gov.au/index.aspx>.

In addition to the species listed under State and Federal legislation, a number of the local Councils in the region are keeping track of locally sensitive species. For example, in the Gilgandra LGA the turquoise parrot, koala, malleefowl, glossy black-cockatoo and yellow-bellied sheath-tail-bat are locally sensitive species, which are restricted to relatively small habitat areas within the Warrumbungles National Park, the Goonoo State Forest and the Curban State Forest.

**ABOVE** *Eucalyptus melliodora*, commonly known as Yellow Box, is not a threatened species. However, it is one of the species that makes up White Box Yellow Box Blackely's Red Gum Woodland, which has been listed as an Endangered Ecological Community

*Biological diversity, or biodiversity, is defined as:*

*'The variety of life forms, the different plants, animals and micro-organisms, the genes they contain, and the ecosystems they form. Biodiversity includes genetic diversity, species diversity and ecosystem diversity'*

NSW Government, 2008

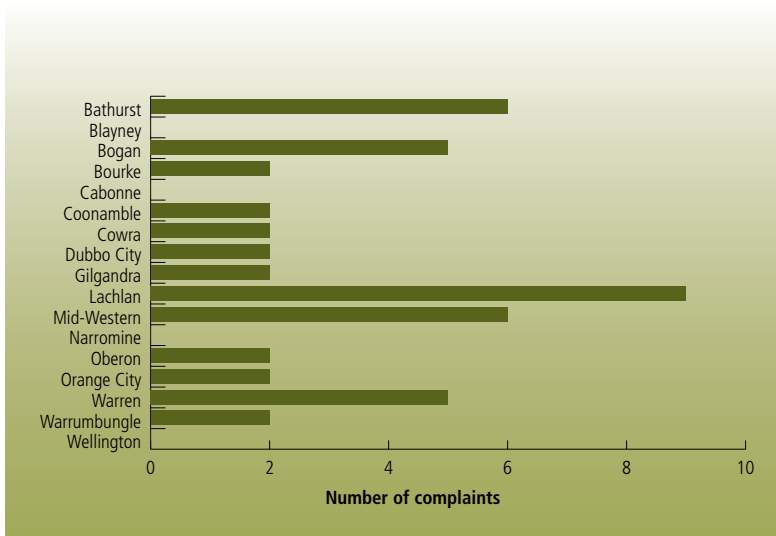


Figure 9 Land clearing complaints received by DECCW in 2009-10

ABOVE RIGHT A Juvenile Blue Faced Honeyeater (*Entomyzon cyanotics*) sits in a non-native African Protea (source: CMA photo competition)



**Threat**

**Land Clearing**

**Indicator – Number of complaints regarding clearing rates of native vegetation**

The removal of vegetation, whether individual trees or large scale (broad acre) land clearing contributes to the changing character and viability of remnant vegetation and can dramatically affect the health of the landscape and local amenity. Information on the number or area of trees removed is not recorded by local Councils, however the CMAs have approved a number of clearing Property Vegetation Plans (PVPs). During 2009-10, the Central West CMA approved 21 clearing PVPs covering 3,451 paddock trees plus 34.51 hectares of vegetation.

Some land clearing is approved by Councils or the State Government under development applications, such as residential or industrial development (including mining). For example, Mid-Western Regional Council has several large mines which will continue clearing significant areas through approvals and expansions in the next few years.

The number of land clearing complaints has been added as a new indicator this year in an attempt to provide some comparative data on the stress being placed on the environment by land clearing. In 2009-10 there were 47 land clearing complaints recorded by DECCW. Figure 9 shows the land clearing complaints

received by DECCW across the LGAs in the reporting region during the reporting period.

**Invasive Species**

**Indicator – Number of declared noxious weeds**

The reporting area has 116 declared noxious weeds (NSW Department of Industry and Investment, 2010), and a significant number of environmental weeds present. This number has increased since the previous reporting year of 2008-09. Noxious weeds declared for the reporting Councils can be found by accessing the website: <http://www.dpi.nsw.gov.au/agriculture/pests-weeds/weeds/noxweed>.

**Indicator – Extent of noxious weeds**

Ten of the participating Councils reported the spread of noxious weeds across their LGAs in 2009-10. Blackberry, Serrated Tussock Grass and Willows were viewed to be the major Weeds of National Significance (WONS) species of concern in the region but a range of other non-WONS weeds are also of concern to Councils and other organisations in the region.

**Response**

**Rehabilitation**

Rehabilitation and sustainability projects have been developed by organisations to help reduce the impact of land clearing on biodiver-



sity and to ensure some level of connectivity within the increasing urban landscape.

#### **Indicator – Habitat areas revegetated**

As shown in the summary table (Table 5), local Councils reported that 294 hectares of Council land were revegetated in 2009-10 which is an increase from the 248 ha reported in 2008-09.

#### **Indicator – Environmental volunteers working on public open space**

Several Councils reported high levels of volunteer participation in environmental initiatives which improve habitat for native species with contributions from a range of Council co-ordinated and local community groups. As shown in the summary table (Table 5), the total number of volunteer hours recorded increased marginally in 2009-10 to 14,520 from 14,257 in 2008-09. The largest contributions to this were in the Bathurst, Dubbo and Orange LGAs, all of which have an appropriately qualified officer employed specifically to recruit and engage volunteers. Dubbo recorded approximately two-thirds of the total hours for the region, with its community participation facilitator helping to coordinate volunteer participation in programs such as friends of Japanese Gardens and adopt-a-park programs, as well as volunteers for tree days and clean up days.

#### **Indicator - Project agreements with landholders**

The Central West, Lachlan and Western CMAs reported a total of 170 new project agreements with landholders during 2009-10, although it should be noted that Lachlan CMA's number (68) could be unreliable as it is in the process of upgrading its data and reporting system.

#### **Indicator - Vegetation protected and rehabilitated through CMA incentive funding**

The Central West CMA reported that the area of vegetation protected and rehabilitated throughout its area rose by 7,583 hectares in 2009-10 as a result of its funding incentives for landholders, bringing the total area

### **CASE STUDY: Urban Biodiversity Sustainability in Bathurst**

Bathurst Regional Council is focused on protecting and enhancing biodiversity within its urban and rural environments. With funding from the NSW Government through its Environmental Trust's Urban Sustainability Program, two significant biodiversity projects commenced in 2010 which build on Council's previous initiatives, the Vegetation Management Plan and the Urban Waterways Management Plan.

The first project is to formulate an overarching biodiversity management plan for the LGA which will assist Council to better monitor, protect and manage biodiversity assets under its field of influence. The first step in formulating the plan has been to engage a consultant to prepare an 'Issues Paper' which considers what biodiversity assets should be covered by the plan, where Council's direct and indirect responsibilities in relation to biodiversity management lie and to analyse where Council's current plans, strategies and procedures can be improved to better protect and enhance biodiversity. Once the Issues Paper is complete, a biodiversity management plan will be prepared which outlines strategies and lists specific prioritised actions for improved biodiversity management.

A large on-ground project is also underway to create an Urban Drainage Reserve Vegetation Link. The project will improve native vegetation diversity and habitat values for local aquatic and terrestrial fauna species by replanting up to 11 drainage reserves in the urban area with a range of local native trees, shrubs, grasses, sedges and rushes. The project will also improve the quality of water entering local waterways which will further enhance downstream habitat for aquatic fauna. Designs are almost complete and will go on public exhibition prior to commencing on-ground works later in the year. The local community will be encouraged to be involved in the projects through targeted engagement programs.

Diamond Firetail (source: David McKellar)



improved since 2005 in the Central West catchment to over 100,000 hectares. This was a much smaller increase than reported in the previous year due to funding constraints and hence it appears as a worsening trend in the summary table (Table 5).

The Lachlan and Western CMAs also reported areas protected and rehabilitated



## **CASE STUDY: Warren Shire Catchment Action Plan**

Warren Shire Council, through a Steering Committee, has been investigating projects that meet the objectives of the Catchment Action Plan to involve and educate the community and improve riverine ecosystem health. The Steering Committee made up of representatives from the Council, the cotton grower industry and the Aboriginal community are currently drafting a comprehensive concept package of three key projects to be used as a basis for future grant applications. The projects are not intended to be one-off occurrences, but rather staged and continued over many years. The projects are:

### ***The expansion of Tiger Bay wetland***

This project will look at expanding the existing wetland which will entail, but is not limited to examining the extension of the wetland onto private land (owners consented), fencing, the planting of native vegetation, the use of treated effluent and the role of the wetland as a filter. It will also include interactive signage and a walkway guide to assist in educating the community about the wetland and its characteristics.

### ***The rehabilitation of Brian Egan Weir***

This project will involve the rehabilitation of the surrounding area including the removal of non-native vegetation and weeds and the planting of native grasses to improve the health of the environment. The project also aims to educate the community and provide an open area for community use in the future.

### ***The rehabilitation of Macquarie River corridor through Warren***

The first two projects will provide a conduit or stepping stone to complete the rehabilitation of the Macquarie River corridor. Improving the environmental health and restoring biodiversity to the river and its surrounding habitats are the main aims of the project. Key tasks to be undertaken include the removal of non-native vegetation and weeds, the planting of native species to stabilise river banks and to protect the River Red Gums.



Tiger Bay Wetland

of 30,896 and 95,097 hectares respectively. Note that the Western CMA number includes the areas reported under the indicators for 'erosion affected land rehabilitated' and 'area of riparian vegetation recovery'.

## ***Riparian Restoration***

### ***Indicator – Riparian vegetation recovery actions***

### ***Indicator – Riparian vegetation recovery area***

Local Councils and the three CMAs reported a total of 28 riparian recovery actions in 2009-10 with a total riparian vegetation recovery area of 29,115 hectares. 24,804 hectares of this area was reported in the Western CMA based on the area contracted throughout 2009-2010. The Western CMA runs a two year incentive program so these projects are not due for completion until June 2011. The majority of the area reported (23,003 ha) is from riparian fencing which allows strategic grazing, whilst the remaining area is managed for full stock exclusion for conservation.

The improving trends for these two indicators shown in the summary table (Table 5), are based on the Central West CMA and local Councils who provided data for 2009-10 and 2008-09.

## ***Roadside vegetation management***

### ***Indicator – Number of roadside vegetation management plans***

In large sections of the region, especially those where broadacre farming is prevalent, roadside reserves and Travelling Stock Reserves provide the only habitat corridors. The management of these roadside verges and other linear reserves is critical for the conservation of remnant vegetation corridors and the fauna dependent on them.

The NSW Roadside Environment Committee (REC), an umbrella NSW Government committee, has encouraged and supported Councils across NSW to develop Roadside Vegetation Management Plans (RVMPs) to better manage roadside environments under their jurisdiction.

### Case study: Roadside Corridor Management, Mid-Western

Mid-Western Regional Council has recently commissioned a study into Roadside Corridor Management. The results of the project, which was undertaken by a consultant and funded by Council and the Hunter-Central Rivers CMA, had five main outcomes:

- a review of existing information and data sets
- a “windscreen” survey of the entire road network
- a prioritised set of management actions
- roadside management guidelines
- a digital herbarium.

The survey of the roadsides has provided Council with GIS mapping information on what vegetation and habitats are present and their condition, rare and native species, noxious and environmental weeds and any activities currently taking place such as regeneration or road works. The information also provides a conservation value ranking.

From these new data sets, a set of roadside guidelines were developed with practical information on managing high, medium and low value roadside corridors, as well as weed management, revegetation and other planning considerations such as firewood, rock and seed collection and bushfire control.

All roads that fall within the Hunter Central Rivers CMA were separately assessed to determine a prioritised set of

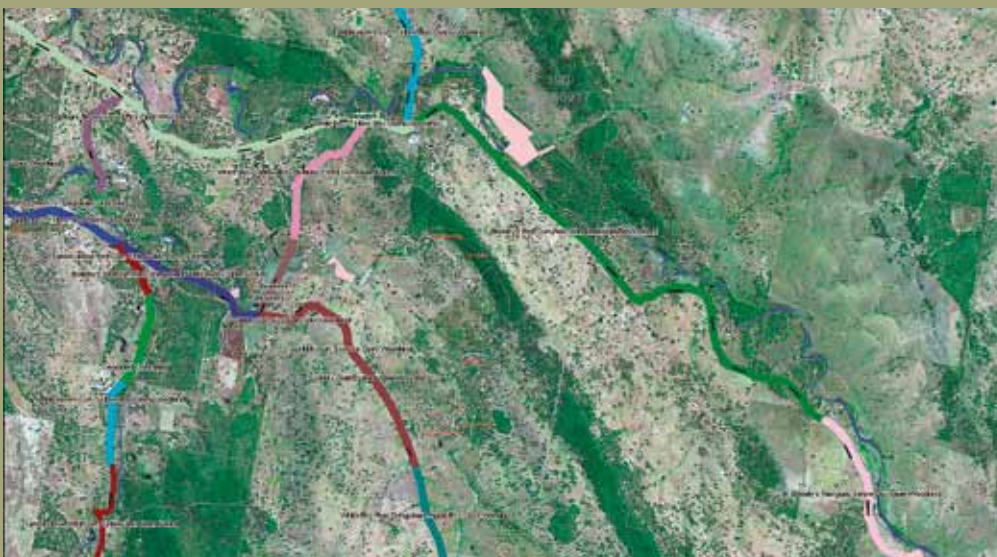
management actions. This allowed factors such as vegetation condition, canopy cover, weed cover, surrounding landuse and road corridor width to inform the recovery potential of a corridor. The presence of threatened species or EEC accorded the road special management status.

A report card was also prepared for each road which includes a map of recovery potential polygons and an accompanying table listing the:

- description of the road
- maintenance status of the road
- surrounding landscape
- general description of roadside vegetation
- conservation ranking
- recovery potential
- works priority
- prioritised actions.

Additionally, a digital herbarium was set up which uses samples collected by NPWS in the parks within the region (Wollemi, Goulburn River, Avisford, Munghorn Gap etc) as well as supplementary samples collected for the project. This information will be scanned and a database developed to produce a comprehensive dataset of information on local plant species and made available in-house and on the council website.

Roadside Corridor Vegetation Mapping







**ABOVE** Competition and habitat degradation by feral goats has been listed as a Key Threatening Process under the EPBC Act 1999

RVMPs are firstly developed through assessment of the roadside vegetation, especially threatened species. The plan then identifies processes to best manage the assessed vegetation and to further monitor and evaluate the impact of the strategies. The strategies in the plan can also include those related to fire management, weed management, preservation of critical habitat and provision of clear zones for driver safety.

As shown in the summary table (Table 5), six of the 17 local Councils in the region have now developed RVMPs with Mid-Western Regional Council developing its plan during 2009-10. The Councils with RVMPs developed

prior to 2009-10 are Bathurst, Orange, Dubbo, Oberon and Narromine. Cabonne Council prepared a draft RVMP during 2009-10.

**Threatened species**

DECCW has prepared a Priorities Action Statement (PAS) to promote the recovery of threatened species and the abatement of key threatening processes in New South Wales. The PAS identifies a number of broad strategies to help threatened plants and animals recover in New South Wales.

A total of 750 priority actions have been identified to help threatened species recover and tackle threatening processes in the Central West catchment. These priority actions can be grouped into 25 recovery strategies and seven threat abatement strategies.

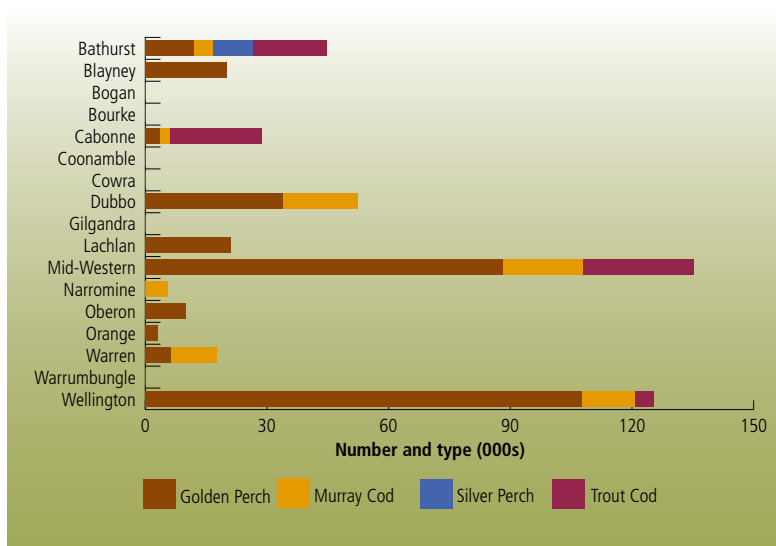
Of the 750 priority actions in this region, 737 are focused mainly on the recovery of threatened species, populations and ecological communities.

**Fish numbers**

**Indicator – Number of fish restocking activities**

The NSW Department of Industry and Investment-Fisheries, in conjunction with local Councils and recreational fishers, has restocked several streams in the region with

**Figure 10** Native fish restocking in 2009-10 by LGA



native fish. It should be noted that restocking with non-native fish is a threatening process for some species. Figure 10 shows the breakdown of the 2009-10 year total into native fish species.

### **Invasive Species**

#### **Indicator – Actions taken to manage the impact and spread of invasive weed species**

Seven local Councils reported on the actions they were taking to manage the impact and spread of invasive species. The two main activities occurring are mapping/monitoring and spraying/poisoning. Bourke, Lachlan, Mid-Western and Wellington Councils have either completed or are in the process of undertaking large scale mapping exercises for their LGAs. Active large scale spraying programs were reported in the Cabonne, Lachlan, Mid-Western and Wellington LGAs. Some of the targeted weeds are listed in Table 6.

Mid-Western Regional Council is hosting the NSW/ACT Serrated Tussock Co-ordinator, a newly created position.

#### **Indicator – Invasive weed species under active management**

Eight local Councils reported that they had programs in place to actively manage invasive

**Table 6** Council actions to address invasive species

| <b>Local Council</b> | <b>Invasive weed species under active management</b>   |
|----------------------|--|
| Bathurst             | Serrated Tussock, Blackberry, Chilean Needle Grass, Gorse, St Johns Wort, Scotch Thistle, Sweet (Rose) Briar, English Broom, Box Thorn, Nodding Thistle, Willows   |
| Bourke               | Golden Dodder, Johnson Grass, Green Cestrum, African Boxthorn, and the pear species <i>opuntia</i> and <i>cylindropuntia</i>   |
| Cabonne              | 6 species under active management  |
| Lachlan              | Bathurst Burr, Devil's Claw, Galvanised Burr, Noogoora Burr, Parthenium Weed, Prickly Pear, Star Thistle, African Boxthorn, Dodder, Johnson Grass, Silver Leaf Nightshade, Spiny Burr Grass, St Johns Wort, Wild Radish, Scotch Thistle, Blackberry, Coolatai Grass, Blue Heliotrope |
| Mid-Western          | 22 species under active management   |
| Orange               | Chilean Needle Grass, Willows, St Johns Wort, Blackberry, Serrated Tussock, Privet   |
| Wellington           | 30 species under active management   |

species with seven of these demonstrating that they had specific lists of species being actively managed (see Table 6).

As shown in Table 6, several Councils had active management plans in place during 2009-10 that were targeting Serrated Tussock, Blackberry, Chilean Needle Grass and Gorse (all WONS).

The issues concerned with managing these WONS are of such magnitude that they need coordination among all levels of government, organisations and individuals with weed management responsibilities.



**LEFT** Willow trees infesting the banks of a creek, Orange area



# Human Settlement

This chapter reports on human settlement issues including development, cultural heritage and noise. Human settlements form part of the landscape, but as populations increase, they also become a source of pressure on the environment.

Councils are responsible for urban planning, infrastructure, some aspects of environmental and heritage restoration, protection and conservation of resources, provision of community facilities, and community services. As settlements increase, environmental issues

may increase concurrently with increases in conflicting land uses and increased levels of various types of pollution.

Cultural heritage incorporates both Indigenous and non-Indigenous heritage and both are threatened by increased development and a lack of management and awareness.

Table 7 Summary table of indicator trends – Human Settlement

| Sub-issue                         | Indicator   | 2008-09  | 2009-10  | Trend |
|-----------------------------------|---|----------|----------|-------|
| Urban/<br>industrial<br>expansion | Number of development consents and building approvals                                   | 3,909    | 4,303    | ↓     |
|                                   | Land use conflict complaints  | 67       | 50       | ↑     |
|                                   | New road construction   | 43 km    | 20 km    | ↑     |
|                                   | Road upgrades   | 1,454 km | 1,549 km | ↓     |
| Indigenous<br>heritage            | Extent of liaison with Indigenous communities (self-assessed from 0 = none to 3 = High) | 1.5      | 1.9      | ↑     |
|                                   | Listed Aboriginal sites   | 263      | 263      | →     |
|                                   | Development approvals on listed Aboriginal sites  | 6        | 4        | ↑     |
| Non-Indige-<br>nous heritage      | NSW and National Heritage Items   | 1,618    | 1,746    | ↑     |
|                                   | Locally listed heritage items   | 1,309    | 1,250    | ↓     |
|                                   | Actions to protect non-Indigenous heritage (including management plans)                 | 21       | 22       | ↑     |
|                                   | Heritage buildings on statutory heritage lists renovated/improved in past year          | 67       | 46       | ↓     |
| Noise<br>pollution                | Urban noise complaints received by Council  | 833      | 777      | ↑     |
|                                   | Industrial noise complaints received by Council   | 65       | 97       | ↓     |
|                                   | Noise complaints received by DECCW  | 334      | 162      | ↑     |

- ↑ improvement
- no or little change
- ↓ worsening trend

Note – the above trends are for data in 2008-09 and 2009-10 from the same sources. They should be read in terms of the limitations for indicators discussed throughout this chapter. Note also that there are some new indicators for 2009-10 for which no comparison could be made with 2008-09. Refer to the Appendix for a list of Councils included in the trend data.

## Issue – Changing and Increasing Human Settlements

### Condition

#### Land use

As a population grows, the demand for infrastructure such as housing, energy, water, transport and waste disposal also increases. Supplying this infrastructure results in land use changes that can have negative impacts on the environment. A significant potential impact is from the urban fringe, where housing and associated infrastructure cannot only affect the land but also other land uses such as agriculture. This area usually consists of rural residential development, and is often typified by conflict over land use where the zones interface.

#### Indicator – Land use conflict complaints

One way to measure the impact of changing land use patterns and Council zonings is through complaints about land use matters to Council. Fifteen of the participating Councils reported that there were 50 land use conflict complaints received in 2009-10 which, as shown in the summary table (Table 7), is an improvement on the 67 complaints reported in 2008-09.

#### Noise Pollution

Noise is a type of pollution that has direct physiological and psychological effects on people. Noise can have a range of impacts from minor annoyance to more serious damage to hearing. It can cause impacts on sensitive land uses including natural areas, residential areas, schools, hospitals and parks.





Noise also affects the habitat of some native fauna species. This may include impacts on breeding cycles and a reduction in the number of species in a locality (moving to avoid noise). Some types of fauna are more susceptible to noise and vibration than others. For example, reptiles that rely on vibration as a primary sense will avoid areas of particular noise wave patterns or vibrations as they disrupt the ability to hunt and avoid predation.

#### ***Indicator – Urban noise complaints received by Council***

As shown in the summary table (Table 7), from those Councils reporting in both years there was a decline in the number of urban noise complaints from 833 in 2008-09 to 777 in 2009-10. This follows a very large increase in the number of complaints recorded between 2007-08 and 2008-09 which may have been due to better reporting and data collection mechanisms for this indicator. Therefore, whilst the drop in the number of complaints this year is a positive, it is too early to draw any real conclusions about the trend in this

indicator. As reported last year, the majority of the complaints relate to barking dogs.

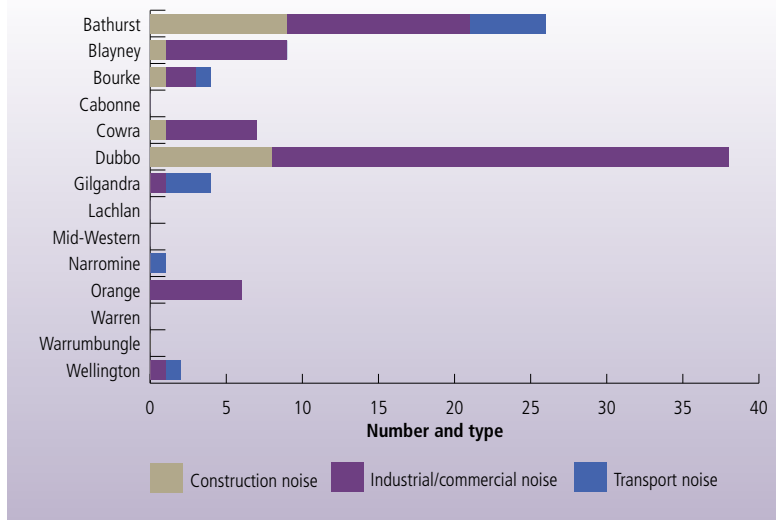
#### ***Indicator – Industrial noise complaints received by Council***

As shown in Table 7, there was a marked increase in the number of industrial noise complaints received by the fourteen Councils that provided data for this indicator. This follows a similarly large increase last year by the local Councils that reported in both 2007-08 and 2008-09. This worsening trend suggests that growth in the main urban centres in the region is leading to a greater number of conflicts between residential and commercial land uses. A breakdown of the type of noise complaints is provided in Figure 11.

#### ***Indicator – Noise complaints received by DECCW***

Noise issues may also be reported to DECCW and as shown in the summary table (Table 7), the number of noise complaints across the region received by DECCW fell sharply

**ABOVE** Farm structures in Blayney



**Figure 11** Types of industrial noise complaints received by Councils in 2009-10

in 2009-10 to 162 complaints which was just over half the level reported in 2008-09. However, well over 90% of the complaints in both years were reported from the Mid-Western LGA which mainly relate to new mining operations in rural areas.

### **Indigenous heritage**

#### **Indicator – Number of Aboriginal sites on AHIMS register**

The Aboriginal Heritage Information Management System (AHIMS) register of Aboriginal sites is managed by DECCW. The 263 sites registered on AHIMS from across the reporting region were unchanged from the 2008-09 and 2007-08 figures.

### **Non-Indigenous heritage**

#### **Indicator – Locally listed heritage items**

#### **Indicator – National heritage items**

#### **Indicator – NSW heritage inventory items**

The State Heritage Inventory comprises all items and places listed on NSW statutory registers, including the State Heritage Register and heritage schedules related to Local Environmental Plans (LEPs). Note that some heritage places are listed on both national and State heritage registers.

As shown in the summary table (Table 7), the combined total of listings for the region on

the NSW and National Heritage lists increased by 128 in 2009-10 compared to 2008-09.

In the same period, the number of locally listed items for the 15 Councils reporting in both years fell slightly to 1,250. This decline was entirely explained by Mid-Western Regional Council which reported a drop from 553 to 478 locally listed heritage items. Mid-Western Regional Council's 2009-10 total is still almost 40% of the listings for the entire region which may highlight the inherent inconsistency between different LGAs in their approach to local heritage listings.

## **Threat**

### **Development**

#### **Indicator – Extent of new road construction**

#### **Indicator – Extent of road upgrades**

These indicators can be used to gauge the extent of development experienced across the region. As shown in the summary table (Table 7), new road construction (local Council roads) declined in 2009-10 and road upgrades increased. A significant proportion of the road upgrades reported are essential maintenance, particularly grading and reshaping of gravel roads and resealing of bitumen roads. Upgrades of gravel to bitumen were a relatively small proportion of the total. Taken as a whole therefore, these indicators suggest a relatively slow pace of development across the region particularly in rural areas or a lack of rate revenue to undertake works.

#### **Indicator – Number of development consents and building approvals**

The number, type and location of development applications can provide some information on the potential level of development impacts on both the built and natural environment. While the number of development applications lodged with Councils do fluctuate with economic cycles and other factors such as the size of population and presence of industries, as a general trend they reflect the likely levels of development impacts on the LGA. As shown in the summary table (Table 7), there

was an increase in the number of development consents and building approvals from 2008-09 to 2009-10 for the 15 local Councils that reported in each year which most likely reflects the overall upturn in the economic cycle experienced across Australia.

Seventy one percent of the 4,303 development consents and building approvals given in 2009-10 were for residential development, compared to 53% for residential in 2008-09. Figure 12 shows the breakdown by LGA and highlights the continuation of the long-standing trend in the region for growth to be concentrated in the major rural centres. The proportion of the total development consents and building approvals that were issued for the reporting area in the Bathurst, Dubbo and Orange LGAs increased from 61% in 2008-09 to over 65% in 2009-10.

#### **Indicator – Development on listed Aboriginal sites**

As shown in the summary table (Table 7), there were four developments on listed Aboriginal sites across the region in 2009-10 which was a reduction from the six reported in 2008-09. Whilst this is an improvement it should be remembered that these heritage sites are finite and any development which degrades them is potentially permanently deteriorating the Indigenous heritage in the region.

#### **Indicator – Heritage buildings on statutory heritage lists demolished/degraded**

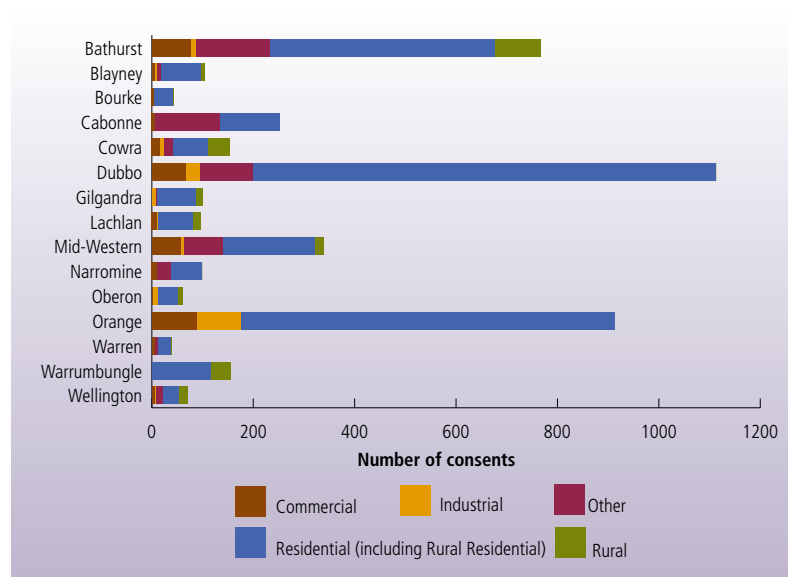
According to the 14 Councils that reported on this indicator, two listed heritage buildings were demolished or degraded in the 2009-10 year. One building in the Mid-Western LGA was demolished due to vandalism/fire, and the condition of the Court House in Bourke was degraded.

### **Response**

#### **Planning**

There are a suite of planning tools that Councils in the reporting region are using to ensure that development is sensitive to the environment.

LEPs guide planning decisions for local government areas. Through zoning,



development controls, policies and guidelines, they allow Councils and other consent authorities to manage the ways in which land is used. LEPs are the primary planning tool to shape the future of communities and also oversee the estimated \$20 billion worth of local development that is determined each year.

Under the current NSW Planning Reform Process, Councils are reviewing their LEPs using a template with the same planning language, making it easier for communities to understand what is proposed for their local area. Councils are able to include localised planning objectives and provisions specific to their area, as well as determine zoning, additional land uses, heritage items, and development standards such as height and minimum lot sizes.

To facilitate this process, all Councils in the reporting region have been supplied with Environmentally Sensitive Area Maps which cover Land, Water and Biodiversity. This allows the Councils to make informed decisions where future development should take place, whilst protecting the natural resources of the LGA.

#### **Indigenous heritage**

#### **Indicator – Extent of liaison with Aboriginal communities**

Councils were asked to self-rate the extent of their liaison with Aboriginal communities. As shown in the summary table (Table 7), the 13 Councils which reported this indicator in both the last two years gave themselves an average

**Figure 12** Types of development consents and building approvals across the region in 2009-10



rating of 1.9 on a scale of 0 (none) to 3 (high) in 2009-10 compared to 1.5 in 2008-09. Highlights reported in the most recent year were Lachlan Shire Council's 'Widening the Circle' project (see case study) and Cowra Shire Council's development of an Aboriginal Consultation Policy.

**Indicator – Inclusion in DCPs and rural strategies**

Seven of the 17 Councils in the region reported that they had included Indigenous community consultation in development of

DCPs (Development Control Plans) and rural strategies. Looking forward, Bathurst and Cabonne Councils both flagged their intent to increase Indigenous community inclusion in the next DCPs and LEPs they develop.

**Indicator – Management actions/responses**

In each of the last two reporting years there have only been two Councils who have reported any Indigenous heritage management actions/responses. In 2009-10, Narromine Shire Council reported for a development application with scarred trees on site, that a condition was put on the consent that those trees are not be harmed in any way.

**Indicator – Management plan/strategy in place**

Only Bourke and Wellington Councils reported that they currently have an Indigenous heritage management plan/strategy in place. Orange and Dubbo Councils also indicated that they are in the process of preparing one.

The Widening the Circle Program is a quality, cost effective program that has been instrumental in creating a sense of belonging for members of the community who have previously felt isolated.

**Non-Indigenous heritage**

**Indicator – Actions to protect non-Aboriginal heritage items**

**Indicator – Heritage buildings on statutory heritage lists that are renovated or improved**

These indicators, introduced in 2008-09, provide a gauge of the level of protection through management of non-Indigenous heritage items. As shown in the summary table (Table 7), there was a slight increase in 2009-10 in the number of reported actions to protect non-Indigenous heritage (including management plans).

However, the 46 heritage buildings on statutory lists which were renovated or improved during the year represented a significant reduction from the activity reported for this indicator in 2008-09.

**CASE STUDY: Cowra Shire Land Use Strategy**

The Cowra Shire Land Use Strategy, 2009 is Cowra Council's most ambitious strategic plan to date and establishes planning guidelines to implement Ecologically Sustainable Development (ESD) and achieve sustainable urban, village and rural communities.

Council is charged with the task of preparing a new LEP and has documented in Section 1.3 of the Land Use Strategy that it will fulfil this responsibility by the key leadership and sustainability principles of ESD, Governance and Innovation.

The Land Use Strategy recognises that Cowra Council is well placed in the local community to provide leadership on NRM projects. Section 8 deals specifically with the advancement of NRM and proposes a framework that places the correct focus on ESD and the protection of the Shire's irreplaceable natural resources.

The Land Use Strategy is the first plan that advocates the strengthening of CMA partnerships by developing mutually agreed NRM Delivery Plans, based on the Lachlan CMA NRM Delivery Plan, 2009. The Lachlan River Precinct, Cowra Peace Precinct and Council's continued support to the Futures 30 NRM Group are key actions in the Delivery Plan.



Cowra Town View



### Case Study: Widening the Circle, Lachlan

Lachlan Shire Council was awarded winner of the Strengthening Indigenous Communities category (small Councils under 15,000 ratepayers) for the Widening the Circle program at the 2010 National Awards for Local Government.

The Widening the Circle program commenced in 2007 and was written as the Lachlan Crime Prevention Committee felt that the youth in the community were not accessing services available to provide assistance. The program was developed to address this issue and grant funding was awarded from the Attorney-General's Department to make delivery of the program possible.

It was identified that the need was in both the main towns of the Lachlan Shire, Condobolin and Lake Cargelligo, and that Murrin Bridge was to be serviced in conjunction with Lake Cargelligo.

The Widening the Circle program acted as a bridge that closed the gap between young people, young parents and services and agencies within the Lachlan Shire by conducting a wide variety of workshops and events in partnership with local professionals. These workshops and events taught life skills such as healthy eating, cultural awareness, managing behaviour and women's health and provided pathways and encouragement for young parents to access facilities and discover avenues for personal growth and development.

The concept of the program is sustainable as the program is about addressing identified needs and gaps in the community for young parents / young people aged 12 -25. This is achieved on one hand through developing relationships with services and agencies by:

- Establishing and maintaining a strong network between services and agencies
- Establishing and maintaining strong communication channels

- Ensuring agencies are not working in isolation but are forming partnerships
- Ensuring that services are not duplicated but are complimentary

And on the other hand, developing relationships and identifying needs and gaps with the target audience by:

- Holding workshops and activities in an environment in which the target audience feels comfortable and safe
- Keeping it simple – have a casual chat to find out what they need and what's going on in their lives
- Listening - they might have been up all night with a sick child or might have been in a domestic violence situation
- Keeping it local – thus keeping it cost effective
- Being friendly, open and honest – find out their interests
- Being genuinely interested in the young person or young parent and their children
- Always supplying lunch and a drink
- Getting a babysitter to assist the young parents, especially if they have many children.

The program demonstrates best practice through the inclusive environment in which the program is delivered to the community; it encourages the community to widen their circle of friends, knowledge and their mind, to new experiences and ideas, through participation in workshops, activities and events in a safe, non-intimidating and friendly environment.

Specific examples include when the economic stimulus package or 'bonus' was being rolled out by the Federal Government. The Widening the Circle program held workshops on 'Ways to Manage Money' with a local financial counsellor encouraging participants to pay any debts they had and to forward-plan and allocate money for electricity and phone bills. Another example was engaging the target audience through activities such as the belly cast. The cast takes 20 to 25 minutes to apply, and this time is used by local service workers to talk to the young parent about the baby's arrival, who is available to help, and how to contact them.

Lachlan Shire Council was awarded winner of the Strengthening Indigenous Communities category





# Waste

This chapter focuses on the generation, treatment and disposal of waste within the reporting area. Waste is caused by the disposal of products at the perceived end of their life, or simply when the user has no further need for them.

**OPPOSITE TOP Figure 13**  
Total waste received at primary landfill by LGA

**OPPOSITE BOTTOM** Gross pollutant trap at Dubbo

With the expansion of human settlements, environmental pressure is being increased through the consumption of products that are dependant on natural resources and the inappropriate disposal of by-products. A sustainable human environment requires greater attention to urban design and a reduction in net consumption. Within the reporting region, efforts are being made to increase the sustainability of waste management systems through reducing, reusing and recycling waste products.

**Table 8** Summary table of indicator trends – Waste

| Sub-issue                     | Indicator  | 2008-09   | 2009-10   | Trend |
|-------------------------------|--|-----------|-----------|-------|
| Waste generation              | Total waste received at primary landfill   | 208,868 t | 204,268 t | ↑     |
|                               | Average total waste generated per person   | 0.82 t    | 0.81 t    | →     |
|                               | Average cost of waste service per household  | \$204     | \$207     | ↓     |
| Hazardous/liquid waste        | DrumMuster collections (number of drums)   | 96,280    | 65,325    | ↑     |
| Reduce                        | Office paper used by Council (A4 reams)  | 24,551    | 21,076    | ↑     |
| Recycle                       | Number of recycling services available across reporting area including private collections | 82        | 93        | ↑     |
|                               | Volume of material recycled  | 22,356 t  | 18,452 t  | ↓     |
|                               | Volume of material recycled per person   | 118 kg    | 116 kg    | →     |
| Littering and illegal dumping | Annual volume of litter collected by streetsweeper   | 4,672 t   | 6,239 t   | ↓     |
|                               | Number of illegal waste disposal complaints to Council                                     | 364       | 313       | ↑     |

- ↑ improvement
- no or little change
- ↓ worsening trend

*Note – the above trends are for data in 2008-09 and 2009-10 from the same sources. They should be read in terms of the limitations for indicators discussed throughout this chapter. Note also that there are some new indicators for 2009-10 for which no comparison could be made with 2008-09. Refer to the Appendix for a list of Councils included in the trend data.*

## Issue – Waste Generation and Disposal

### Condition

#### Solid waste

**Indicator – Average cost of waste service per person per annum**

**Indicator – Average total waste generated per person per annum**

**Indicator – Total waste received at primary landfill**

**Indicator – Total waste collected at other landfills (excluding recyclables)**

Total waste indicates consumption patterns and the pressures placed on rural tips and primary landfills. As shown in the summary table (Table 8), for the eleven Councils that reported in both years, the average total waste generated per person for 2009-10 was 0.81 tonnes, which was effectively unchanged from 2008-09.

There was slight decrease in 2009-10 in the volume of total waste received at primary landfills of the Councils that reported in both years, to 204,268 tonnes. A breakdown of this total by LGA is provided in Figure 13.

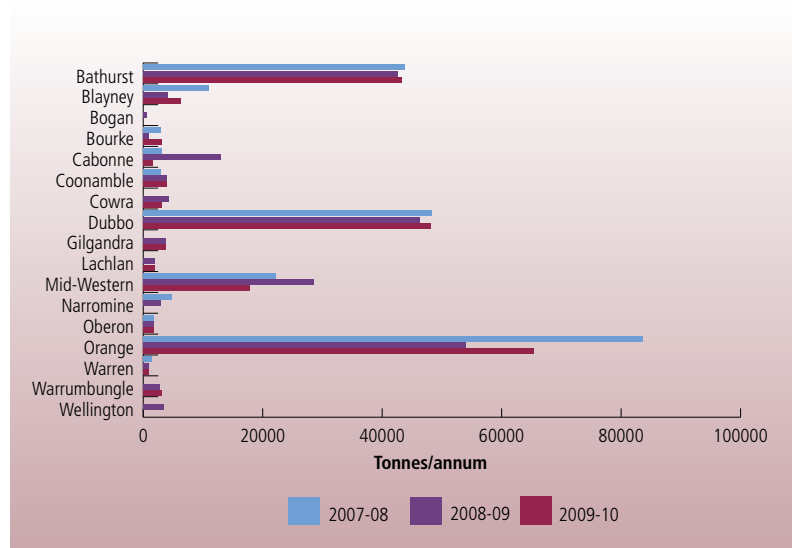
It should be noted that the total waste for Orange LGA includes some of neighbouring Cabonne Council's C Riding (Ward) waste and contamination from the recycling collections processed through the Materials Recovery Facility from Orange, Cabonne, Parkes, Forbes, Blayney and Bathurst LGAs. This has been included in total waste calculations for Orange LGA for each of the three reporting years.





The volume of total waste (excluding recyclables) taken to other landfills (including rural tips and transfer stations) was 12,841 tonnes for the 14 Councils reporting in 2009-10. This volume cannot reliably be compared to last year's numbers because the basis of reporting this indicator was changed for the current Report.

Comparing the figures for 2008-09 with 2009-10, there was an increase in the average cost of waste services to people across the region to \$207 (based on 13 Councils reporting in both years). There are 12 Councils that have reported this data over the last three years, and the increasing trend is consistent over this period.





## Case Study – Derriwong Transfer Station, Lachlan

Derriwong is a village 22km to the east of Condobolin on the Parkes Road in Lachlan Shire Council. Derriwong used to have its own landfill with typical problems synonymous with village tips such as:

- Ongoing problems with windblown litter on to the Parkes Road and surrounding areas
- The land cell at Derriwong reaching the end of its useful life and no readily available Council land to expand
- High operating costs associated with the operation of a landfill site
- High expected costs associated with land acquisition and construction of a new landfill to meet current legislative environmental requirements.

On 30 November 2009, the Derriwong Waste Management facility was trialled as Lachlan Shire Council's first transfer station.

Residents were advised by a mail drop of the proposed trial and the transfer station has now been operating for approximately six months, and to date has proved very successful. The Derriwong Waste Management facility presentation and appearance has seen a dramatic turnaround and the users of the facility are to be complimented on their acceptance of the transfer station.

The Derriwong transfer station uses a 10 cubic metre skip bin which has been designed to enable easy

access and easy removal by the contractor. The skip bin is emptied once the bin is full and transferred to Condobolin Waste Management facility for disposal. The use of the skip bin has greatly reduced the previous windblown litter problem by containing the rubbish.

The trial period has concluded and Council is likely to continue the current operations into the future due to its success. The Derriwong Transfer Station is being regularly monitored and may be used in other areas if feasible.

The issue of waste management in the Shire is an ongoing concern and tighter controls are required to ensure the sustainability of Council's waste management facilities.

One of the management tools proposed in the future at the Lake Cargelligo site will be reduced opening hours which at present are 24 hours a day, seven days a week. This creates many environmental concerns such as fires and windblown litter, and lack of separation of steel and other materials not suitable for landfill.

Councils can pay up to \$100,000 for the construction of a transfer station. Costs like this would have been excessive for a small village waste facility such as Derriwong. Council officials came up with some ingenious designs and the transfer station was constructed for \$13,000. Further improvements including signage and road surfaces are planned when the budget permits.



Derriwong transfer station collection point



## Threat

### *Illegal dumping*

#### *Indicator – Number of illegal waste disposal complaints to Councils*

The number of complaints about rubbish dumping does not necessarily reflect the frequency of incidents, nor the impact of illegal dumping. However, it does indicate community awareness of illegal dumping and the potential impact that it may have on the environment.

As shown in the summary table (Table 8), the number of illegal dumping complaints decreased quite significantly from the 15 Councils reporting in both years.

For the eleven Councils that have reported on this indicator over the last three years, the total number of complaints in 2009-10 was markedly less than that reported in both 2008-09 and in 2007-08.

This suggests that initiatives by Councils, such as in the Bourke case study, are having a positive impact on this issue.

### *Littering*

One of the most obvious forms of pollution is litter.

Apart from being unsightly and taking a long time to breakdown, litter can be washed into waterways through stormwater systems where it poses a risk to aquatic life.

One of the worst types of littering is illegal dumping of rubbish which occurs across all LGAs in the region.

#### *Indicator – Amount of litter collected by Council streetsweepers*

From the 14 Councils that reported in both years there was a large increase in the volume of litter collected by Council streetsweepers (see summary table 8). This increase is entirely explained by the large increase reported by Bathurst Regional Council whose streetsweepers collected a total of 2,297 tonnes of material in 2009-10 compared with the 564 tonnes reported in 2008-09. The amount of littered collected should be considered in relation to that collected in GPTs (see Water chapter).

### **CASE STUDY: Bourke Shire Council Illegal Dumping**

The area of Adams Street is a noted hotspot for illegal dumping and over the years there has been a considerable build up of waste from illegal dumping. The area was becoming a real environmental hazard.

Bourke Shire Council received funding for the clean up and regeneration of the Adams Street area. The funding was used to have the area cleaned up, signposted and the area regenerated with the planting of native trees and grass.

The area was cleaned and all the waste transported to the waste facility at Bourke. The area has now been signposted and seeded with native vegetation for rehabilitation.

The clean up and regeneration of the site in Adams Street was a valuable and worthwhile project that not only benefited the community, but also helped build on the educational focus that Bourke Shire Council has facilitated through its involvement in Sims Metal Waste to Art and Netwaste school education program that commenced in 2009 and will continue in 2010.

Bourke High School has also expressed an interest in becoming involved in the clean up by involving students in the creation of several sculptures for the area that are made from recycled and reused materials. Student involvement would help create community ownership of the Adams Street project and hopefully facilitate a more sustainable outcome. The combined approach provides a strong message and shows Bourke Shire Council's commitment to cleaning up the environment.



Adams Street Illegal dump site, Bourke



## **CASE STUDY: Plastic Bag Replacement Program, Cowra**

Based on the national average, 24.5 million plastic bags are used by residents of Cowra Shire annually. Over the past five years, Council has participated in a number of initiatives to reduce plastic bag use in the community – originally through Netwaste and then on its own. The plastic bag replacement program is designed to not only remove plastic bags from the environment, but also to encourage residents to maintain usage of their reusable bags, ultimately reducing this total figure. The previous plastic bag replacement programs have been extremely successful, with approximately 278,000 bags already removed from landfill and a number of residents maintaining usage of the reusable bags. The success of the program can be attributed to the growing public awareness of the environmental cost of using plastic bags as well as the fact that the exchange is free.

The current stage of the program aims to exchange 5,000 reusable bags for 125,000 plastic bags. The plastic bags collected will be on-sold for recycling, allowing Council to recoup approximately \$400. Council requires twenty five bags to be exchanged for one reusable bag, instead of twenty as in the past.

The bag design is similar to that used previously and includes Council’s corporate logo, and the slogans “say NO to plastic bags” and “working together for a plastic bag free future.”

Plastic bags ready for recycling at the Material Recycling Facility, Cowra



### ***Chemical disposal***

#### ***Indicator – Number of farm chemical drums collected through DrumMuster collections***

Councils in the reporting area are active participants in the DrumMuster program, which provides a collection service for agricultural chemical containers on an ongoing basis. As shown in the summary table (Table 8), the number of drums collected through the DrumMuster program has dropped in the LGAs that reported in both years. It is difficult to draw conclusions for the reasons for the decline; however, a possible factor may be seasonal influences meaning less chemical is used. It could also be due to the fact that farmers had previously disposed of any stored surplus of drums and are now disposing drums as they currently use the contents. Changes in agricultural practices that are less dependent on chemical use may be another factor in the trend.

### **Response**

#### **Reduce**

#### ***Indicator – E-Waste diverted from landfill***

#### ***Indicator – Office paper used by Councils***

As relatively large employers and community leaders, local Councils can be used as one indicator of changing office practices and increased awareness to minimise the use of office paper. As shown in the summary table (Table 8), the Councils that reported in both years significantly reduced their use of office paper – a reduction of over 14%.

This follows on from the large reduction reported for this indicator last year and is consistent with the significant year-on-year reductions in paper use of the ten Councils which have reported in each of the last three years. This trend may be a response to Centroc’s That’s a Good Idea (TAGI) project of which one component focussed on double-sided printing.





**CASE STUDY: ‘Recycling + Education = the Difference’ (RED): An innovative recycling program for primary schools by Green Bag**

The RED Program is an innovative Australian-developed primary school program that provides value for schools, whilst educating students to think and act sustainably.

The Program involves a complete closed-loop system where products at the end of their useful life are not sent to landfill, but rather become the resource used to manufacture playground furniture and other products for Australian schools, providing a unique opportunity to help students and the school community understand and appreciate the importance of recycling.

The Central West CMA has assisted primary schools with the RED Program by purchasing a library bag for all primary students in the Central West.

Participating schools arrange a ‘Green Bag Drive’ for their community and collected materials are recycled into something entirely new by Replas (e.g. furniture and signage) which is made from the recycled plastic and is then delivered back to the participating school.



The RED program library bag which has been distributed to all primary students in the Central West region

**Recycle**

**Indicator – Number of recycling services available in each LGA**

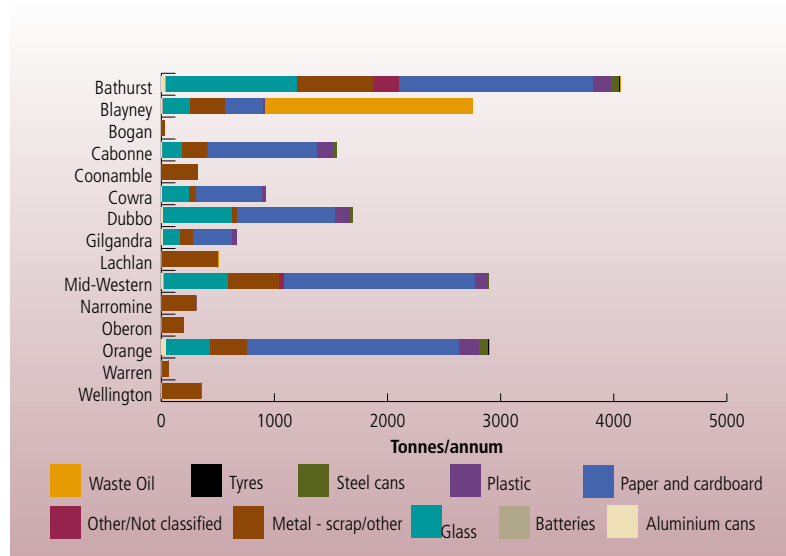
As shown in the summary table (Table 8), for those Councils reporting in both years, the number of recycling services available increased from 82 to 93 which follows a similar increase reported last year and suggests an improving trend for the availability of recycling services in the region.

**Indicator – Volume of material recycled**

**Indicator – Volume of material recycled per person**

As shown in the summary table (Table 8), the volume of material recycled decreased across the Councils that reported in both years.

This decrease may be due to improved data and analysis by reporting Councils. It may also be due to factors such as consumers using



less packaging, the reuse of more items and possible increases in non-recyclable packaging.

A breakdown of the type of materials recycled in 2009-10 is provided in Figure 14. This shows a large proportion of the material recycled is paper and cardboard (46.7%).

**Figure 14** Type of materials recycled by Councils in 2009-10



# Towards Sustainability

This chapter outlines some of the pathways that the Councils in the reporting region are taking to achieve environmental sustainability. It should be read in conjunction with sustainability measures outlined in the Response section of other chapters.

Sustainability can be seen as meeting the needs of the present without compromising the ability of future generations to meet their demands. Environmental sustainability involves conserving natural resources so that the ecological processes are maintained in the future. A key sustainability issue facing the region is how to mitigate and adapt to the impacts of climate change.

## Issue – A Sustainable Future

### Condition

#### *Sustainable agriculture*

#### *Indicator – Number of certified organic producers*

Organic farming can be more sustainable than traditional agriculture and thus provide

an indicator of the move towards sustainable agriculture in the region. As shown in the summary table (Table 9) there has been a significant reduction in the number of certified organic producers in the region with only 23 in 2009-10 compared to 42 in 2008-09.

Organic producers are typically small scale farmers and this decline is possibly a reflection of the severe financial strain being experienced by many small producers due to the prolonged drought and market factors such as the collapse in grape prices.

#### *Indicator – Extent of sustainable farming initiatives undertaken with CMA funding*

The Central West CMA reports that as a result of its incentive funding, sustainable farming initiatives have been undertaken across 7,996 hectares of the region in 2009-10, with 80% being sustainable grazing projects.

This is a much lower level of activity than reported in the 2005-09 period, when the Central West CMA incentive funding supported projects (predominantly machinery conversions and grazing management) across 342,818 hectares of the region; equivalent to an annual rate of 85,705 hectares which is more than 10 times the level of activity reported in 2009-10. This equates to a significant reduction in funding available to the Central West CMA to support such projects.

The Lachlan CMA reported supporting sustainable farming initiatives in 2009-10 over an area of 343 hectares. The Western CMA also supported sustainable farming initiatives but was unable to separate these out from the 95,097 hectares reported as the area of vegetation protected and rehabilitated through that CMA's incentive funding.



Table 9 Summary table of indicator trends - Sustainability

| Sub-issue                 | Indicator  | 2008-09    | 2009-10    | Trend |
|---------------------------|--|------------|------------|-------|
| Sustainable agriculture   | Number of certified organic producers                    | 42         | 23         | ↓     |
| Climate change mitigation | Number of Council owned facilities consuming electricity | 1,011      | 1,023      | →     |
|                           | Annual electricity consumption for Council facilities    | 52,933 MWh | 59,146 MWh | ↓     |
|                           | Number of Council owned facilities consuming gas         | 102        | 105        | ↓     |
|                           | Annual gas consumption for Council facilities            | 26,790 GJ  | 24,383 GJ  | ↑     |
|                           | Total fuel consumption of Council's heavy vehicle fleet  | 4,491 KL   | 5,225 KL   | ↓     |
|                           | Council facilities consuming Greenpower/renewable energy | 145        | 140        | ↓     |

- ↑ improvement
- no or little change
- ↓ worsening trend

Note – the above trends are for data in 2008-09 and 2009-10 from the same sources. They should be read in terms of the limitations for indicators discussed throughout this chapter. Note also that there are some new indicators for 2009-10 for which no comparison could be made with 2008-09. Refer to the Appendix for a list of Councils included in the trend data.





## Threats

### **Greenhouse Gas Emissions**

#### ***Indicator – Annual electricity consumption for Council facilities***

#### ***Indicator – Number of Council owned facilities using electricity***

The region is a large producer of black coal and there is a heavy reliance on coal for electricity.

As one of the highest sources of greenhouse gases that Councils have a direct impact on, electricity consumption is an area for priority action. As shown in the summary table (Table 9), the amount of electricity consumed by those Councils that reported in both years increased from 2008-09 to 2009-10 accompanied by a small increase in the number of Council owned facilities

using electricity. For the seven Councils that reported on this indicator in each of the last three years, the total electricity consumed for Council facilities reverted to the level reported in 2007-08 (within 0.5%) after a significant fall from 2007-08 to 2008-09.

A comparison of the electricity used by each Council in their facilities during 2009-10 is provided in Figure 15.

#### ***Indicator – Annual gas consumption for Council facilities***

#### ***Indicator – Number of Council owned facilities consuming gas***

As with electricity, the use of gas provides an indication of contributions made by Councils to greenhouse gas emissions.

As shown in the summary table (Table 9), three more Council facilities in the region used gas in 2009-10. This is shown as a worsening

**ABOVE** Windfarms at Blayney



## Case Study – Garden Classrooms, Mid-Western

Mid-Western Regional Council and Watershed Landcare have spearheaded an initiative which has seen disused corners of school yards transformed into sponsored garden classrooms. Successfully piloted last year at Mudgee Public School, the garden classroom program is now being run at Goolma Public School (which is tailored for that school and differs from the Mudgee Primary School program).

The program with Mudgee Public School started with a garden design competition where all students submitted a plan of how the garden should look. After voting on what they thought was the best design, it was an all-in effort to shape the existing piles of soil into the winning design.

The project aims to teach the students about the environment and sustainability, through the use of the 'veggie garden', setting up worm farms to support it and studying subjects such as soil organisms, plant nutrition and pest and disease management.

The students also investigated how different plants grew (annual/perennial life cycles) and the various fruit/vegetables they could produce in different seasons. Students have also met local farmers to learn about why and how bales and compost are made.

Council and the Watershed provide one class per week, delivered by a Watershed horticulturist. All materials and tools to establish the garden and make it grow, including compost are donated by Mudgee Composting Services.

The program was such a success that there are plans for it to be extended to a different school each year.

Students from Mudgee Public School at work in their garden classroom

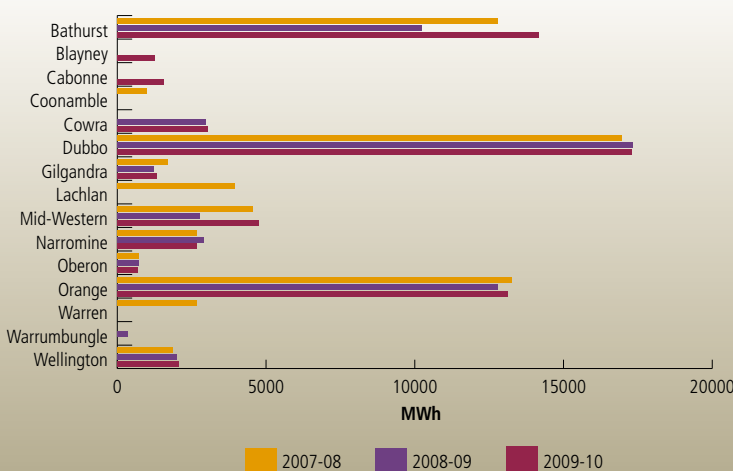


Figure 15 Electricity consumption for Council facilities

trend but as natural gas generally has a lower carbon footprint, changes to the number of premises using gas instead of electricity could give potential greenhouse emission reductions.

The consumption of gas for Council facilities in 2009-10 showed an improvement in comparison to 2008-09. The 2009-10 figure of 24,383 Gigajoules was approximately 10% lower than 2008-09.

This decrease would be more significant in reducing greenhouse gases if there was a similar decrease in electricity consumption by the reporting Councils.

### Indicator – Total fuel consumption of Council's heavy vehicle fleet

As with electricity and gas consumption, heavy vehicle fleet fuel use is a significant source of greenhouse gas emissions.

As shown in the summary table (Table 9) there was a significant increase in the amount of fuel consumed for heavy vehicles by Councils that reported in both years, with the total consumption rising by over 16% to 5,225 kilolitres of fuel.



## Response

### **Sustainable agriculture**

There are several ways that landholders in the reporting region can make agriculture more sustainable. A well managed perennial pasture has deeper roots and can survive on poorer seasons by utilising soil moisture at greater depth than one based on annual species. Provided adequate ground cover is maintained, the potential for various forms of soil degradation (rising water tables, salinity and soil acidification) are also reduced. Perennial pastures can also limit nutrient run-off into streams, be more competitive against weed invasion, increase soil carbon and improve soil structure, pasture composition and fertility. Perennial pastures have the potential to sustainably support high levels of livestock production, provided they are well managed and well matched to soils, aspect, topography, climate and livestock enterprise (Central West CMA, 2008). It is also important that there be a future emphasis on 'no till' practices and more cap and pipe projects in artesian areas.

### **Council sustainability plans**

#### **Indicator – Council sustainability initiatives**

Five of the local Councils reported that they had sustainability plans. Seven Councils said they integrated sustainability into their project objectives and six Councils reported that they incorporated sustainability into Council plans and instruments.

### **Climate Change Adaptation/Mitigation Initiatives**

#### **Indicator – Climate change adaptation/mitigation in Council plans/infrastructure**

#### **Indicator – Council plan focused on climate change adaptation/mitigation**

#### **Indicator – Council projects with climate change adaptation/mitigation objectives**

Some Councils completed climate change risk assessment workshops during the reporting

### **CASE STUDY: Soil Carbon Project**

In 2009-10, the Central West CMA commenced a project titled 'Land Management Activities for Increasing Soil Carbon' to provide financial incentives for landholders who are practising improved land management activities that increase soil carbon on their properties. This project drew on the expertise of DECCW, DII and CANFA to deliver targeted investment to increase landholder knowledge in carbon farming.

An excel spreadsheet 'Farming Soil Carbon Calculator' (FSCC) was developed which estimates the amount of soil carbon sequestered under different farming systems, soil types and climate zones. The FSCC spreadsheet proved to be a useful tool for selecting leading farmers who are increasing soil carbon through improved land management practices that deliver multiple environmental benefits including:

- Improvements in soil health, i.e. less erosion, structure decline, nutrient imbalances, compaction and sedimentation
- Improvements in water quality due to improved soil condition and ground cover
- Reduction in Global Greenhouse Gases, mitigating climate change
- Improved landscape functionality and biodiversity.

The project has increased the level of understanding of carbon farming principles throughout the Central West Region of NSW and has pioneered a simple and rapid method for determining soil carbon sequestered in agricultural landscape that can be adapted to other regions and farming systems.



300 farmers attended the Soil Carbon conference in Orange last year

period. Bathurst and Dubbo Councils completed risk assessment workshops run by Statewide Mutual during 2009-10. The Wellington-Blayney-Cabonne (WBC) Alliance completed introductory modules of the Local Government and Shires Association's Climate



**Table 10** Examples of climate change projects undertaken by Councils in 2009-10

| LGA         | Council projects with climate change adaptation/mitigation objectives  |
|-------------|--|
| Bathurst    | Detailed energy audit of the Civic Centre, and pilot energy retrofit.  |
| Dubbo       | Ongoing energy management, ongoing use of E10 and Biodiesel, first Hybrid car in fleet, community events such as Energy & Water Expo, tree days, Earth Hour.   |
| Gilgandra   | Participated in the Planet Footprint project which details Council's Greenhouse Gas emissions and electricity consumption.   |
| Lachlan     | Participating in the Centroc 'That's a Good Idea' project and the mentoring project. The mentee is currently in the process of establishing an in-house sustainability forum to improve Council's sustainability actions such as double side printing, energy use reduction initiatives etc. |
| Mid-Western | E21 EnergyPlus energy management system now used for electricity consumption data.   |
| Oberon      | Water harvesting scheme consisting of two storage ponds, two pump stations, two rising mains and a packaged water treatment plant.   |

### Change Action Planning for Local Government Workshop Package

Three of the local Councils reported that they had a Council plan focused on climate change adaptation/mitigation. Seven Councils said they had projects with climate change adaptation/mitigation objectives and four Councils reported that they incorporated climate change adaptation/mitigation in Council plans/instruments.

**BELOW** Solar power is becoming an increasingly popular alternative energy source

Table 10 gives examples of some of the climate change projects undertaken by Councils in the region.

### *Indicator – Council facilities using Greenpower/renewable energy*

The conversion to Greenpower is one way that Councils can reduce greenhouse gas emissions at their facilities. As shown in the summary table (Table 9), there was a small decrease in 2009-10 with other Councils withdrawing their support for Greenpower, leaving Orange City Council's 140 facilities (over 90% of their total Council facilities) as the only ones in the region running on Greenpower.

Bathurst Regional Council was one of the Councils to withdraw its support, no longer purchasing Greenpower for any of its facilities. However, a 2 KW solar system has been installed on its visitor information centre and three other renewable energy installations are in the planning phase for Council facilities.

Dubbo City Council has incorporated a 2% renewable energy target (by 2013) in the recent review of its environmental management plan, Dubbo ALIVE, which is proposed to be met through installation of renewable energy systems.



### Case Study: Centroc's Shiny Halo Blog

In these busy and difficult times, people are being bombarded with information and are increasingly being made to feel that they should do more to protect the environment and look after their communities. In order to recognise the great work being done around the Centroc (Central NSW Councils) region and beyond, Centroc has set up the Shiny Halo Blog at [www.shinyhalo.com](http://www.shinyhalo.com) to encourage people to share their stories of positive social and environmental action and to help us build resilience in our communities. The Shiny Halo is a source of positive good news stories that are focused on action and delivering change. The Shiny Halo also attempts to provide a one-stop-shop of links and networks across the region.

Shiny Halo has different categories which recognise and promote the efforts of individuals, organisations, schools, councils, businesses and community groups in building the resilience of the region. Centroc, in setting up this blog, is not only recognising the efforts of these groups but is also matching these efforts by offering to plant a tree in the blogger's choice of LGA for those bloggers who post actions (and not just comments).

The Shiny Halo has got off to a great start and in two months of blogging has had 3,000 visitors and over 100 comments. Around half of these will result in trees being planted in the region. There is an archive of 35 inspirational stories. Here are some of the great actions people have undertaken:

*Hi my name is Monty and I am 11. I read Patrick's post and I just wanted to say that since the beginning of this term I have been riding my bike to school. I really like it. I like saying hello to people on the way. But I'm a bit worried about having to ride on the road with the cars next year.*

*Last weekend I planted 67 trees I have raised from seed on our block at Cookamidgera. The recycle shop at the tip has been a great source of old wood, metal, plastic for stakes for the tree guards. Liz*

*Today I took 3 printer ink cartridges down to Cartridge World to get them refilled instead of throwing them away and getting new ones. Apart from creating less waste – it costs about half the price. Marita*

*Today we did some technology recycling. All our old PCs went to a local chap who's going to rebuild them for folks who can't afford a new one. Beats sending them to landfill! So please plant a tree for me. Scott*

In putting this blog together, Centroc is providing an opportunity for large numbers of people from around the country to develop a connection to Central NSW and to give back to the region that provides them with resources. This blog is demonstrating that consumption is not the only option available to us, that we can give back and be rewarded for it – a great lesson for school children and adults alike.

This site provides the opportunity to learn from each other, build awareness of the need for trees in our landscape and their benefits. It also demonstrates that Councils are only one delivery agent for change and environmental action and that many people can be involved in many different ways.

This blog is a critical part of improving Centroc's understanding of what is happening in the region, the comments, actions and stories all work together to create an inspiring picture of all the great actions people are undertaking around the region. There is also potential for partnerships and collaborations to result from the

blog as people find other people of a like mind and purpose to work and play with. This blog will be an important tool for Centroc in the development of future programming, securing funds for tree planting and recording the priorities and interests of our communities.

If you feel inspired to blog some great activity that you have undertaken or feel inspired to do something so that you can blog about it, head to [www.shinyhalo.com](http://www.shinyhalo.com) and get blogging.

Shiny halo logo





# References

Documents specifically referenced in this Report are:

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- Western Catchment Management Authority (2007) Western Catchment Action Plan 2006-2016

A more detailed list of relevant references can be obtained from the 2008-09 Comprehensive Central West Regional State of the Environment Report.



Mt Oxley at sunrise,  
Bourke (source: Wild Red  
Frog Design)

# Appendix – Data contributed by and sourced for Councils

| Issue   | Sub-issue                               | Indicator   | Unit of Measure                                   |                     |
|---|---|---|---|---------------------|
| <b>Land</b>   |   |   |   |                     |
| Land degradation  | Contamination                           | Contaminated land sites – contaminated land register              | Number  |                     |
|   |   | Contaminated land sites – potentially contaminated sites          | Number  |                     |
|   |   | Contaminated sites rehabilitated                                  | Number  |                     |
|   | Erosion                                 | Erosion affected area   | sq km   |                     |
|   |   | Erosion affected land rehabilitated                               | Hectares  |                     |
|   | Salinity                                | Salinity affected land rehabilitated                              | Location & sq km                                  |                     |
| <b>Air</b>  |   |   |   |                     |
| Increasing air pollution                                  | Air pollution complaints                | Air quality complaints to DECCW pollution line                    | Number of complaints                              |                     |
|   |   | Air quality complaints to Council                                 | Number of complaints                              |                     |
|   | Industrial pollution                    | Premises reporting to national pollutant inventory (npi)          | No. of facilities reporting                       |                     |
|   |   | Number of environment protection licences issued                  | No of licences                                    |                     |
|   | Odour                                   | Odour complaints received by Council                              | Number  |                     |
|   |   | Odour complaints received by DECCW                                | Number  |                     |
|   | Urban air pollution                     | Air quality testing results                                       | Annual exceedances of PM 10                       |                     |
| <b>Water</b>  |   |   |   |                     |
| Declining water quantity                                  | Dam levels                              | Dam levels (highest, lowest and average)                          | Volume %  |                     |
|   | Environmental flows                     | Annual volume released to rivers for environmental flows          | GL  |                     |
|   | Surface & ground water extraction       | Number of irrigation licences from surface water sources          | Raw number  |                     |
|   |   | Volume of surface water permissible for extraction under licences | Gigalitres (GL)                                   |                     |
|   |   | Actual volume extracted through surface water licences            | Gigalitres (GL)                                   |                     |
|   |   | Number of bore licences from groundwater resources                | Kilolitres (kL)                                   |                     |
|   |   | Volume of groundwater permissible for extraction under licences   | Gigalitres (GL)                                   |                     |
|   |   | Water sharing plans implemented                                   | Number  |                     |
|   |   | Town water consumption  | Total number of serviced properties               | Raw number          |
|   | Total number of unserviced properties   |   | Raw number  |                     |
|   | Annual metered supply                   |   | Megalitres  |                     |
|   | Annual consumption (total from wtp)     |   | Megalitres  |                     |
|   | Average annual household use            |   | Kilolitres per household                          |                     |
|   | Average water usage per connection type |   | Kilolitres per annum                              |                     |
|   | Water restrictions implemented          |   | Level (1-5)                                       |                     |
|   | Council water consumption               | Water conservation programs                                       | Number participants                               |                     |
|   |   | Council managed parks, sportsgrounds, public open                 | Hectares  |                     |
|   |   | Irrigated Council managed parks, sportsgrounds etc                | Hectares  |                     |
|   |   | Water used by Council for irrigation                              | Megalitres (ML)                                   |                     |
|   | Declining water quality                 | Industrial/agricultural pollution                                 | % Effluent reuse & location of reuse              | %                   |
|   |   |   | Load based licensing fees                         | Total paid in fees  |
|   |   |   | Exceedances of license discharge consent recorded | Raw number          |
|   |   |   | No. of trade waste approvals                      | Number in last year |
| Total volume of trade waste discharged to sewer           |   |   | ML  |                     |
| Erosion & sediment control complaints received by Council |   |   | Number  |                     |
| Trade waste licences in force currently                   |   |   | Number  |                     |
| Load based licencing volume                               |   |   | Total kg of pollutants                            |                     |
| Stormwater pollution                                      |   | Number of gross pollutant traps installed                         | Total no. GPTs currently installed                |                     |
|   |   | Volume of litter collected in gpts                                | Tonnes  |                     |
|   |   | Total catchment area of gpts                                      | Hectares  |                     |
|   |   | Erosion & sediment control policy implemented?                    | Yes/No  |                     |



# Appendix – Data contributed by and sourced for Councils

| Issue  | Sub-issue                            | Indicator   | Unit of Measure                      |
|--|--------------------------------------|---|--------------------------------------|
| Declining water quality<br>Continued                               | Town water quality                   | Drinking water guidelines not met   | Number of instances                  |
|  |                                      | Drinking water complaints   | Number & Type                        |
|  | Surface & ground water quality       | Total nitrogen  | % samples exceeding ANZECC guideline |
|  |                                      | Total phosphorus  |                                      |
|  |                                      | <i>E. Coli</i>  |                                      |
|  | Waste water treatment                | Septic tanks in LGA   | Number                               |
|  |                                      | Septic related complaints   | Number                               |
| Proportion of annual failed wastewater treatment plant inspections |                                      | %   |                                      |
| <b>Biodiversity</b>  |                                      |   |                                      |
| Habitat loss   |                                      | Vegetation protected and rehabilitated through CMA incentive funding            | Hectares                             |
|  |                                      | Council reserves – total area   | Hectares                             |
|  |                                      | Council reserves – bushland/remnant vegetation                                  | Hectares                             |
|  |                                      | Habitat areas revegetated   | Hectares                             |
|  |                                      | Extent (area) of native vegetation  | Hectares                             |
|  |                                      | Project agreements with landholders   | Number                               |
|  |                                      | Environmental volunteers working on public open space                           | Person Hours                         |
|  | Land clearing                        | Clearing complaints   | Number                               |
|  | Riparian                             | Riparian vegetation recovery actions  | Number                               |
|  |                                      | Riparian vegetation recovery area   | Hectares                             |
| Roadside   | Roadside vegetation management plans | Number  |                                      |
| Threatened and<br>invasive species                                 | Threatened species                   | State threatened species recorded in LGA  | Number & list of species             |
|  |                                      | Threatened species actions implemented (e.g. Pas, recovery plans)               | Number                               |
|  |                                      | Fish restocking activities  | Number & list of species             |
|  | Invasive species                     | Noxious weeds extent  | Hectares                             |
|  |                                      | Actions taken to manage the impact and spread of invasive species               | Hectares (approximate)               |
|  |                                      | Invasive species under active management  | Number of species                    |
|  | Number of declared noxious weeds     | Number of species   |                                      |
| <b>Human settlement</b>  |                                      |   |                                      |
| Changing and<br>increasing human<br>settlements                    | Urban/industrial expansion           | Land use zones – area   | sq km                                |
|  |                                      | Number of development consents and building approvals                           | Number                               |
|  |                                      | Landuse conflict complaints   | Number                               |
|  |                                      | New road construction   | km                                   |
|  |                                      | Road upgrades   | km                                   |
|  | Indigenous heritage                  | Inclusion in dcps & rural strategies  | Yes/No                               |
|  |                                      | Extent of liaison with aboriginal communities                                   | Rank (0 = none, 3 = High)            |
|  |                                      | Development on listed aboriginal sites  | Number approvals                     |
|  |                                      | Management plan/ strategy in place  | Yes/No, Date                         |
|  |                                      | Management actions/ responses   | Number                               |
|  | Non-indigenous heritage              | National heritage items   | Number and type                      |
|  |                                      | Nsw heritage inventory items  | Number and type                      |
|  |                                      | Locally listed heritage items   | Number and type                      |
|  |                                      | Actions to protect non-aboriginal heritage (including management plans)         | Number                               |
|  |                                      | Heritage buildings on statutory heritage lists renovated/improved in past year  | Number                               |
|  |                                      | Heritage buildings on statutory heritage lists demolished/degraded in past year | Number                               |
|  | Noise pollution                      | Noise complaints received by Council  | Type & Number                        |
|  |                                      | Noise complaints received by Council  | Number                               |
|  |                                      | Noise complaints received by DECCW  | Number                               |





# Appendix – Data contributed by and sourced for Councils

| Issue   | Sub-issue                                     | Indicator  | Unit of Measure                            |
|---|---|--|--|
| <b>Waste</b>  |   |  |  |
| Waste generation & disposal                             | Waste generation                              | Total waste received at primary landfill   | Tonnes/annum                               |
|   |   | Total waste collected at other landfills (exc recyclables)                               | Tonnes/annum                               |
|   |   | Average total waste generated per person   | Tonnes/annum (Compare to national average) |
|   |   | Average cost of waste service per person   | \$ per household                           |
|   | Hazardous/liquid waste                        | Drumuster collections  | No. drums &/or tonnes                      |
|   | Reduce  | Office paper used by Council   | No. A4 reams ordered p.a.                  |
|   |   | Garden organics collected (diverted from landfill)                                       | Tonnes                                     |
|   |   | E-waste diverted from landfill   | Tonnes                                     |
|   | Recycle                                       | Recycling services available in each LGA inc private collections                         | Number                                     |
|   |   | Volume of material recycled  | Categories & tonnes                        |
|   |   | Volume of material recycled per person   | kg / person                                |
|   | Littering and illegal dumping                 | Annual volume of litter collected by streetsweeper                                       | Tonnes                                     |
| Illegal waste disposal complaints to Council            |   | Number & tonnes  |  |
| <b>Toward sustainability</b>                            |   |  |  |
| Sustainable practices                                   | Sustainable agriculture                       | Sustainable farming initiatives undertaken with CMA funding                              | Hectares                                   |
|   |   | Certified organic producers  | Number                                     |
|   | Council & community sustainability            | Council sustainability initiatives   | survey score                               |
|   |   | Council sustainability plan?   | Yes/No                                     |
|   |   | Sustainability incorporated into Council plans/instruments?                              | Yes/No                                     |
|   |   | Sustainability outcomes integrated into project objectives?                              | Yes/No                                     |
| Community sustainability initiatives                    | Number of participants                        |  |  |
| Climate change  | Adaptation to future impact of climate change | Council adaptation initiatives   | Yes/No                                     |
|   | Mitigation                                    | Council mitigation initiatives   | survey score                               |
|   |   | Council plan focused on climate change adaptation/mitigation?                            | Yes/No                                     |
|   |   | Climate change adaptation/mitigation in Council plans/instruments?                       | Yes/No                                     |
|   |   | Council projects with climate change adaptation/mitigation objectives?                   | Yes/No                                     |
|   |   | No. of Council owned facilities consuming electricity                                    | Number                                     |
|   |   | Annual electricity consumption for Council facilities                                    | MWh  |
|   |   | Council facilities consuming greenpower (relate to state govt goal of greenpower uptake) | Number and %                               |
|   |   | No. of Council owned facilities consuming gas  | Number                                     |
|   |   | Annual gas consumption for Council facilities  | Gigajoules                                 |
| Total fuel consumption of Council's heavy vehicle fleet | Total Kilolitres per annum                    |  |  |

● Denotes those Councils that were compared in the trend analysis for these indicators

● Data contributed but not compared in summary tables

| Region           | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |   |
|------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---|
| Western CMA      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |   |
| Lachlan CMA      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |   |
| Central West CMA |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |   |
| Netwaste         |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |   |
| Wellington       | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ● |
| Warrumbungle     | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ● |
| Warren           | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ● |
| Orange           | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ● |
| Oberon           | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ● |
| Narramine        | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ● |
| Mid-Western      | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ● |
| Lachlan          | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ● |
| gILGandra        | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ● |
| Dubbo            | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ● |
| Cowra            | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ● |
| Coonamble        | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ● |
| Cabonne          | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ● |
| Bourke           | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ● |
| Bogan            |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |   |
| Blayney          | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ● |
| Bathurst         | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ● |
| Western CMA      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |   |
| Lachlan CMA      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |   |
| Central West CMA |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |   |
| Netwaste         |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |   |
| Wellington       | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ● |
| Warrumbungle     | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ● |
| Warren           | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ● |
| Orange           | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ● |
| Oberon           | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ● |
| Narramine        | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ● |
| Mid-Western      | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ● |
| Lachlan          | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ● |
| gILGandra        | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ● |
| Dubbo            | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ● |
| Cowra            | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ● |
| Coonamble        | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ● |
| Cabonne          | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ● |
| Bourke           | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ● |
| Bogan            |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |   |
| Blayney          | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ● |
| Bathurst         | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ●    | ● |

Looking across Kandos  
towards Coxs Crown/  
Wollemi













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# Annexure Four

---

Community Social Plan  
*"Comfortable Country Living"*



## **EXECUTIVE SUMMARY**

### **THE CONCEPT**

The Bogan Shire Council Social/Community Plan has been prepared to address the legislative requirements of the Local Government (General) Amendment (Community and Social Plan) Regulation 1998. Such legislation introduced a requirement for all New South Wales councils to develop and implement a social/community plan. Such a plan is a corporate tool that includes:

- Identification of the socio demographic characteristics in each of the identified groups within the Bogan Shire
- Identification of the existing social services and community facilities within the Bogan Shire
- Identification of the social needs through a needs assessment of the Bogan Shire community
- A list of recommended actions and suggested strategies in order to best meet those needs

The Plan provides the basis for future action by Council, the community and government agencies directed at improving the social and community opportunities.

### **METHODOLOGY AND DEVELOPMENT**

The methodology adopted for the preparation of the plan included:

- a. The compilation of a community overview
- b. A literature review
- c. Consultation with interagency networks
- d. Consultation with community groups and service providers
- e. Utilisation of existing information from Commonwealth and State Governments, Council and community documents, as well as, media and local knowledge
- f. Identification of issues and development of appropriate strategies

Subsequent steps in effective development of the Community Plan include:

1. Implementation of the Plan
2. Evaluation of the Plan

The Plan identifies strategies and recommendations with respect to the specific target groups. The Plan has also recognised that while the target groups have specific needs these cannot be addressed in isolation from the community as a whole.

Communication and information sharing is an integral part of the Community Plan. Information tools include:

ABS Data describing Bogan Shire community with demographic and other statistics  
Bogan Shire Community Directory  
Various strategy and planning documents

The Community Plan takes into account Council obligations under the:

- Local Government Act
- Ethnic Affairs Commission Act (as amended)
- Commonwealth Disability Discrimination Act
- NSW Anti-Discrimination Act

## **UNDERLYING THEMES**

The Bogan Shire Council has a number of important roles in community services including the provision of core facilities, such as parks and recreational facilities; and the provision of community services, such as libraries. The demands across the range of facilities and services, when taken with the ever-present limitation on Council's resources, means it is essential for Council to have a means of identifying priorities and planning for the future. In addition, sharing and self-help must be encouraged through the planning process so the community can address issues even if funding from outside is unavailable.

The Community Plan is designed to take account of the increasing importance of integrated, participatory planning. Addressing complex and inter-related community issues requires a move away from planning where only one discipline or organisation is involved. Physical, social and economic considerations come into play in most government decisions.

The Community Plan also aims to engage the community and activate initiative through empowering key community interests and supporting community self-initiative.

## **GOALS OF THE BOGAN SHIRE COMMUNITY PLAN**

The Bogan Shire Council Community Plan has been developed with a view to the development of the Shire wide facilities and services. Therefore the Plan aims to develop the Bogan Shire as:

- A community where there are a range of activities and services for all people
- A caring community where people in need are supported by appropriate services
- A creative, culturally stimulating and attractive community which is interesting for residents and visitors
- A cooperative community where government and non-government groups work collectively to identify, prioritise and address community issues
- A community with dynamic community and cultural services and interests



## **STRATEGY AREAS**

The Legislation requires that the Community Plan address issues for the seven target population groups listed below.

### **Populations Groups**

- Children
- Young People
- Women
- Older People
- People with disabilities including those with HIV/AIDS
- Aboriginal People
- People from culturally and linguistically diverse backgrounds

In addition to the mandatory target groups this plan also addresses a number of community issues which impact upon the general community including Health services, Community safety, geographic isolation, sport and recreational needs, culture and the arts, and community facilitation and development.

## **ACCESS AND EQUITY**

An access and equity activity is defined as one that assists Council to:

- Promote fairness in the distribution of resources, particularly for those most in need
- Recognise and promote people's rights and improve the accountability of decision makers
- Ensure that people have fairer access to the economic resources and services essential to meeting their basic needs and improving their quality of life
- Give people better opportunities for genuine participation and consultation about decisions affecting their lives.

The Bogan Shire Community Plan should not be viewed as exhaustive or restrictive in the issues and recommendations it raises. The Plan is very much an action plan for the future and will require ongoing review and consultation with the community and the relevant government organisations as it is implemented over the longer term.

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## CHAPTER ONE – INTRODUCTION

### 1.1 WHAT IS A COMMUNITY PLAN

A community plan describes the local community, summarises the key issues facing the community, formulates recommended strategies which Council and/or other agencies could implement to address identified needs; and forms part of Council's strategic planning process. The Plan incorporates a community profile and a set of recommended strategies as directed by the New South Wales Department of Local Government.

A Community Plan is an evolving document. The plan will be regularly reviewed so that changes in the community profile can be reflected in the plan. The Plan, overall, provides detailed information about the Bogan Shire, its needs and the action plans proposed to meet these needs. The Community Plan proposes objectives and actions that cover a timeframe of up to five years.

By identifying and addressing the needs of a local community, a Community Plan covers:

- **Who** makes up your community.
- **What** is important to your community.
- **How** well previous plans have worked.
- **Ways** for Council and other organisations to better meet your community's needs.

### 1.2 WHY DO A COMMUNITY PLAN?

There are many reasons for doing a Community Plan. During consultation with the community service providers there was considerable discussion concerning the aims of the plan and its format. It was clear in these consultations that there was a range of reasons from the community and service providers for undertaking the plan. In preparing the plan Council has endeavoured to include as many of these as possible. The following is an outline of the reasons for Bogan Shire to develop a Community Plan:

The overall aim of the Plan is to:

- **Assist in ensuring that services and resources are allocated in a fair, equitable and sustainable fashion.**
- **Recognise and promote people's rights and improve the accountability of decision makers.**

- **Ensure that people have fairer access to the economic resources and services essential to meeting their basic needs and improving their quality of life.**
- **Give people better opportunities for genuine participation and consultation about decisions affecting their lives.**

The Plan has identified the needs of the community from community consultations and service providers, and analysis of data and literature. Strategies developed by Council will assist in meeting these needs. Each year Council will determine the strategies from the Community Plan to be included in the Management Plan. Access and Equity activities will then be included into the Annual Management Plan and Annual Report.

Access and Equity activities or strategies are defined as those, which benefit both the broad community and/or particular target groups which help council to:

Ensure that every resident knows about locally available services and facilities, as well as being able to use them, the ability of all citizens to participate in local decision making, program formulation, review and planning, participation in all levels of public life, respect and accommodation in culture, language and religion of others, the greatest opportunity to make use of and participate in relevant activities and programs provided at all levels of government.

Council's Annual Report will be the means by which Council will report to the community the progress of the access and equity activities. Council's Annual Report must include:

- ❖ A comparison of the actual and projected performance of their access and equity activities, including reasons for any differences.
- ❖ Details of activities undertaken to develop and promote services and programs that provide for the needs of each of the target groups
- ❖ Details of how the three key result areas (social justice, community harmony, and economic and cultural opportunities) apply to each activity aimed at assisting people from culturally and linguistically diverse backgrounds.

The following aims assist in the overall goal of achieving the above:

- ***To Provide a Strategic Planning Document***

The information contained in the plan will assist the community and service providers in determining and planning for the needs of the community. The plan will assist in providing services and facilities on an equitable, efficient and sustainable basis by determining strategies that will assist in addressing identified needs.

- ***To Provide a Community Profile***

A Community Profile provides an overview of the Shire's population. This includes information on the number of residents, income, education, housing and community facilities and services.



This enables the community, service providers and Council to develop an understanding of the Shire, especially in the areas of the community that are in some disadvantaged.

- ***To Identify Gaps in Service and Facility Provision***

The Community Plan through community consultation and examination of data aims to identify the areas of need in the Shire, prioritise these and set targets for ensuring that they are addressed. The aim is to minimise the duplication of services and manage resources effectively.

Whilst identifying gaps in service provision across the Shire the plan also aims to promote and build on community strengths such as the network of community associations, events and groups within the Bogan Shire.

- ***To Ensure Demographic Data is Easily Accessible***

The Plan brings together demographic data in a useful format not only for the use of service provision planning but for students of all ages and those with an interest in their local community.

- ***Provision of Information on Facilities and Services in the Shire***

The Plan provides a list of facilities such as community halls, local services and organisations. This not only enables an assessment to be undertaken on whether needs are being met but provide those wishing to access facilities and services in the community with a resource list.

- ***Provide Linkages with other Plans and Studies***

The Community Plan assists government agencies and other service organisations in providing services and facilities in the Shire. The plan identifies strategies which are currently being undertaken and assist in identifying needs. It is also anticipated that this plan will facilitate a co-operative approach to the management of resources in the Shire.

- ***To Monitor whether Services and Facilities are provided in an equitable fashion and to act as the community's advocate***

The NSW Local Government Act 1993 sets out the broad roles of Council and their role in community planning, these include:

- ❖ Exercise community leadership
- ❖ Provide appropriate services and facilities for the community and manage them efficiently and effectively
- ❖ Properly manage the environment
- ❖ Raise funds for local purposes and
- ❖ Exercise regulatory functions

While many of these roles are completely undertaken by Council, some are shared with other government agencies. Areas such as education, policing, housing and health remain the responsibility of state and federal governments. Council views its role in these areas as being a facilitator and an advocate for Shire residents.

### **1.3 THE LEGISLATIVE BASIS FOR COMMUNITY PLANNING**

In 1996, the New South Wales Government released a policy statement known as the *1996 NSW Social Justice Directions Statement “Fair Go, Fair Share, Fair Say”*. This policy statement committed the State Government and the Department of Local Government to promoting a more inclusive community by ensuring that government services are responsive to community need and diversity.

To further this aim, the Local Government (General) Amendment (Community & Social Plans) Regulation 1998 was introduced by the NSW Government to assist councils to:

- Promote fairness in the distribution of resources, particularly for those most in need
- Recognise and promote people’s rights and improve the accountability of decision makers.
- Ensure that people have fairer access to the economic resources and services essential to meeting their basic needs and improving their quality of life.
- Give people better opportunities for genuine participation and consultation about decisions affecting their lives.

It required all Councils to:

- Include in their management plan and annual report a statement about the access and equity activities planned or undertaken by Council.

Bogan Shire Council is required to make provision in their management plan for the development of a Community Plan. Council also needs to include the following information in its management plan.

- An access and equity summary – a summary of significant access and equity activities planned for the period covered by the management plan.
- Detailed access and equity statements – these details should be located in the management plan or a separate access and equity action plan.
- It is also necessary to devise performance targets for each access and equity activity, and monitor and evaluate their implementation as part of the annual report preparation.

## **1.4 OTHER LEGISLATIVE REQUIREMENTS**

There are a number of key legal requirements that must be considered when developing the community plan and when reporting on access and equity activities. The key legislative requirements include:

- **Ethnic Affairs Reporting Requirements**

Councils are required to provide details in their annual reports regarding programs undertaken by Council to promote services and access to services for people with diverse cultural and linguistic backgrounds (Section 428 (2) (j) of the Local Government Act). Councils are also required to identify which of the three key result areas, as identified in the Ethnic Affairs Commission Act (Social Justice, Community Harmony and Economic and Cultural Opportunities), apply for each significant activity or strategy, aimed at assisting people from culturally and linguistically diverse backgrounds, cited in the annual report.
- **Disability Discrimination Legislation**

Under State and Commonwealth Legislation, Councils are required to ensure that direct and indirect discrimination does not occur to people with disabilities.
- **Anti-Discrimination Legislation**

Council operations are also covered by the Anti-Discrimination Act 1977 (NSW). This Act and the Commonwealth Anti-Discrimination Legislation have similar provisions in three main areas of their work that needs to be addressed within the Community Plan. These include:

  - ❖ The types of services (including accommodation) Councils provide to everyone in their community, and the way in which those services are provided.
  - ❖ How Councils run their meetings and make their decisions
  - ❖ Council employment practices.
- **Equal Employment Opportunity**

Under anti-discrimination legislation and the Local Government Act, Councils are to ensure that they do not discriminate in their employment practices and must prepare and implement an EEO Management Plan to achieve this objective. Access and equity activities identified in the Community Plan that relate to employment should therefore be included in the EEO Management Plan.
- **Local Government (General) Regulation 1993**

Clause 7A (c) of the Regulation requires Councils to include their annual reports details of activities they have undertaken during the year, to develop and promote services and programs that provide for the needs of children.

## 1.5 IMPORTANCE OF COMMUNITY PLANNING FOR COUNCILS

Community planning has a number of social, economic, environmental and health benefits for Councils and their communities.

These benefits can include:

- ***Council as a leader*** – Community planning helps develop a positive leadership role and profile for the Council in addressing social and community issues.
- ***Stronger, more cohesive communities*** – Community planning provides opportunities for families and community members to participate in activities together and helps build and maintain relationships that are essential to the overall well-being of communities.
- ***Better quality of life*** – Improved activities, services and facilities that meet the diverse needs within a community and enhance the everyday lives of the Shire’s residents.
- ***A planned and orderly approach to delivering services and facilities*** – Community plans can be an important management tool by providing useful input to Council’s management plan. By presenting a demographic and social profile of the community and information about community needs, community plans help to ensure strategies meet priority needs in the community rather than the needs of a vocal minority.
- ***Economic Benefits*** – A planned and orderly approach to delivering facilities and services minimises the chance of duplication and ensures optimal use of limited resources. A community plan can also identify those services Council should have a role in funding and those that are the responsibility of Commonwealth and State government agencies, the private sector or community organisations.
- ***Enhanced Partnerships*** – Identifying the roles of various agencies can lead to effective partnerships with technical and financial resources combined to achieve positive outcomes for the local area.
- ***Environmental Benefits*** – Community planning can feed into environmental plans with residents providing useful feedback on parks, open spaces and natural environments. Opportunities for local community-based environmental projects can also be identified.
- ***Health Benefits*** – Community Plans can include information and strategies that help meet some of the health needs of disadvantaged target groups, such as improving physical access to public buildings.

## **1.6 OTHER GOOD REASONS TO HAVE A COMMUNITY PLAN**

It has been five years since Bogan Shire Council undertook a Shire wide community plan. In that time many changes have taken place not only in local government but also in all areas of social policy provision.

All levels of government, government agencies and community organisations face challenges in continuing to provide high quality, cost effective services and facilities that meet the need of their communities and contribute to their well-being. More often, governments, government agencies and community organisations are being asked to do more with less, to provide additional services, maintain or improve service quality with little or no extra resources.

At the same time communities rightly expect to have a say in the way the priorities for their communities are determined. The Bogan Shire Community Plan takes account of these changes and allows priorities to be determined in partnership with government departments, community agencies, private sector agencies, Council and the community.

The benefits for Council in facilitating this process are many. If Council is to participate as an equal partner in the new consultative “whole of government” approach to planning, then it requires the best possible information with which to plan. This becomes critical for both our region and our local government area as we face continued and increasing pressure on our precious environmental resources.

As the level of government closest to the people, the Bogan Shire Council is increasingly seen as the key interface between the community and other levels of government. Council already plans and provides a broad range of human services and facilities and continue to have statutory responsibilities within environmental planning to consider the social impacts of development.

Further, Council’s achievement of its Mission – “Comfortable Country Living” and its Vision for the future of the Shire is dependant on recognising the needs of the community and working in partnership to meet those needs. This then contributes to our community’s existing and future well-being. The Bogan Shire Community Plan will assist in making this mission and vision a measurable reality.



## **1.7 HISTORY OF THE BOGAN SHIRE**

*The first recorded visit by Europeans to the Bogan River area was by a party of 23 men led by Major Thomas Mitchell, who set off from Parramatta on March 9, 1835. Mitchell's Botanist Mr Richard Cunningham became lost when looking for botanical specimens and was killed by Aboriginals. On May 10, 1835, Mitchell arrived in what was then known as Nyngan (Nyngan). He described this spot as a 'long pond with many birds, ducks and brolgas'.*

*Eleven years later in 1846, Major Mitchell returned to what he called Nyngan, only to find burnt relics of the previous settlement. At this time Canonba was a thriving village but declined following the completion of the railway line to Nyngan in 1883*

*The Municipality of Nyngan was proclaimed on February 17, 1891 with Nyngan having a population of 1355, and in 1906 the Bogan Shire was incorporated. The Bogan Shire Council and the Nyngan Municipal Council amalgamated with each other in 1972.*

*At the time of Mitchell's exploration the Bogan area was inhabited by members of the Bogan tribe who were at the western edge of the Wiradjuri language group.*

*The arrival of white settlement had severe consequences for the Aboriginal people of the region with the loss of traditional areas to grazing. The intrusion of white settlers was resisted by the aboriginal people and eventually overcome with force. Tensions also existed between the tribes of the Bogan area and that of the Macquarie with raids by war parties from the Warren area not being uncommon.*

*The area around Nyngan was a meeting point for the Aboriginal people with Corroborees of over 700 people being recorded.*

*In later years resistance to white settlement waned and both black and whites lived in relative peace.*

*At the time of the 1996 Census 264 people within the Bogan Local Government Area identified themselves as being of Aboriginal Decent and 3 people as Torres Strait Islanders.*

### **NYNGAN AND FLOODING**

Nyngan is located on the flood plain of the Bogan River and has been subject to numerous recorded floods over the past 100 years with these including the floods of 1905, 1906, 1920, 1925, 1928, 1950, 1955, 1959, 1976 and the disastrous flood of 1990. Levee banks were constructed around the town in 1955, were extended in 1976 and rebuilt to a higher standard following the floods of 1990.

The levee bank around Nyngan broke on the 23 April 1990 following many very hard days put in by almost the entire community in adding sandbags to the top of the levee bank. The entire town flooded quickly and the trauma of those days is well documented by Boyde (1990).

A major rescue effort took place with the complete evacuation of Nyngan to neighbouring centres. The military was called in under the direction of Admiral Peter Sinclair and the restoration of the town commenced with assistance from a wide range of agencies and donations from the Australian community.

The effect on the town was severe with a small number of families choosing to leave the area and many others permanently affected by the loss of personal possessions and a loss of feelings of security.

In his final report on the flooding Admiral Sinclair identified the aged and people with disabilities as the groups most vulnerable to the effects of flooding and the least able to reconstruct their lives without external assistance.

In the formulation of any disaster plans it will be prudent to clearly identify those groups most vulnerable within the community and to make special provision for their assistance.

The effect of the 1990 flood is still very evident in Nyngan. Businesses display marks on the walls of buildings indicating the flood level in 1990, photographs of flooded streets are on public display in shops, a helicopter of the type used in the evacuation is on display in the central business district, and most significantly, memories of the flood remain high in the minds of the people of Nyngan.

## **1.8 LAND USE IN THE SHIRE**

Land use in the Bogan Shire is a mix of three villages, one town, some rural residential areas and larger scale rural properties. A map of the Shire is illustrated below.

### ***Towns and Villages***

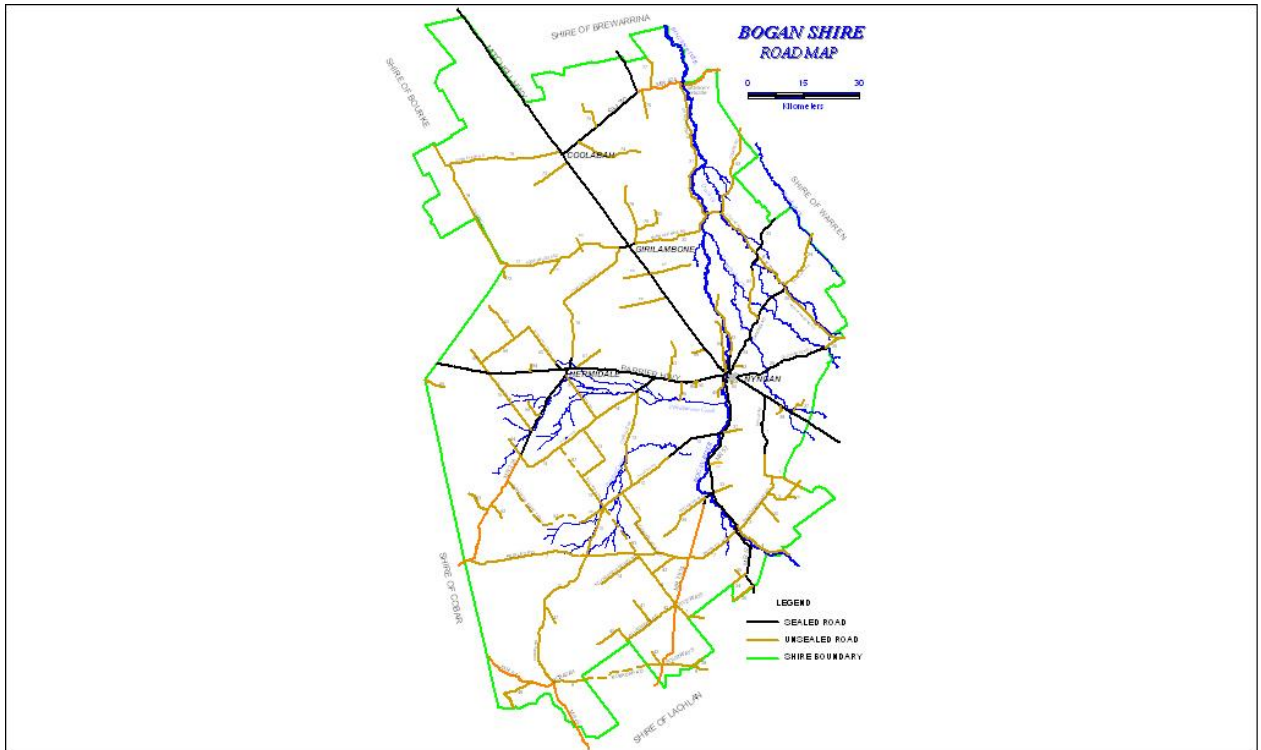
The commercial centre of the Bogan Shire is Nyngan, located approximately 70 kilometres north of the geographical centre of NSW and 165 kilometres West of Dubbo. There are three villages located within the Bogan Shire's boundaries. Hermidale, 45 kilometres to the West, Girilambone, 40 kilometres to the North and Coolabah, 100 kilometres to the North.

### ***Rural Land***

The Bogan Shire consists primarily of rural properties, of which there is a mixture of broadacre cropping and grazing. Many farmers and graziers in the Shire rely solely on their property as a source of income.

### ***Industry***

Most industry in the Shire is centred around Agriculture, however, Mining has become a source of economic benefit to the community with the opening of a copper mine approximately 63 kilometres from Nyngan.



1.9 **THE KEY STRENGTHS AND RESOURCES IDENTIFIED IN THE SHIRE**

- *A diversity of lifestyle and residential environments within local communities providing existing and future residents with real choices.*
- *A strong sense of community within the town and villages and a willingness to contribute towards the development of local activities, facilities and services.*
- *Economic opportunities which can strengthen the social and economic well being of the Shire.*
- *An increasing core of services in balance with issues of viability, accessibility and demand.*

## CHAPTER TWO – METHODOLOGY

### 2.1 THE PLANNING PROCESS

Throughout the planning process Council has endeavoured to allow for community participation, give consideration to the principles of access and equity, be mindful of the community's, Council's and service provider's resources, respect cultural diversity, avoid discriminatory practices and incorporate the principles of sustainability.

The following outlines the several stages undertaken by Council to attain its Community Plan. The information, recommendations and strategies developed evolved from the following processes:

- a) The compilation of a community overview. This involved the collection of statistics and information regarding the distinctive physical and demographic characteristics of the Shire, including an overview of the size, age, and cultural characteristics of the population. The source of demographic information used throughout this document has been derived from the *Australian Bureau of Statistics 2001 Census 'Basic Community Profile'*, the *'Socio-Economic Profile: Central West of New South Wales'* and the *'Regional Profile'*.
- b) A literature review was undertaken of various reports prepared by government and non-government organisations who have undertaken needs analysis for both the Bogan Shire Local Government Area and the Central West Region.
- c) *Consultation was undertaken with various interagency networks, e.g. Supported Employment, Yarrabin, and Nyngan Community Health Centre.*
- d) *Consultation with community groups and service providers, e.g. Nyngan Central Committee, Country Women's Association, Nyngan Domestic Violence Collective.*
- e) *Compilation of existing information from Council documents, State, Commonwealth and community documents as well as media and local knowledge. Council did not distribute a survey to the residents of the Shire to obtain feedback on what issues the community thought were important due to existing time constraints. Council intends to broaden the consultation process in future years with the aim of improving the outcomes of the social/community planning process.*
- f) Identification of Council owned facilities. This included parks and reserves as well as community buildings. While the plan will in time be comprehensive and identify both Council and non-Council owned facilities, the present aim is to concentrate on the community facilities Council has established in the Bogan Shire.



- g) Development of strategies. Information obtained via the literature review and consultation with community groups assisted with developing appropriate strategies for the plan.
- h) Implementation. It is intended for Council to adopt the Plan by May 2006. It is important to remember when considering the implementation of the plan that it is an evolving process and does not cease upon completion of the first listing of actions and strategies.
- i) Evaluation. The Community Plan is to be reviewed annually. The implementation of the access and equity activities are required to be monitored annually and evaluated as part of Council's Annual Report Preparation.

## **2.2 LIMITATIONS OF THE METHODOLOGY**

*There were low levels of consultation within some target groups, e.g. Aboriginal and Torres Strait Islanders. The need for enhanced consultation processes would be a further requirement for future evolving of the Bogan Shire Community Plan.*

*A more strategic approach to the consultation process with the above mentioned group as well as the other key target groups would be beneficial. Community consultation with the key target groups identified needs that were at times more suited to Council's day to day operational management and an understanding of the legislative requirements of the Community Plan and its intentions was not always clear.*

## CHAPTER THREE – BOGAN SHIRE’S VISION AND MISSION STATEMENTS

### VISION STATEMENT

*Comfortable Country Living*

### MISSION STATEMENT

*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*

## CHAPTER FOUR – BOGAN SHIRE PROFILE

### 4.1 CHARACTERISTICS OF THE BOGAN SHIRE

Bogan Shire is situated in Central Western New South Wales and has an area of 14,611 square kilometres, equivalent to about 1.8% of the State's land surface. The geographic centre of New South Wales lies within the Bogan Shire boundaries.

*According to the ABS's Regional Profile the Shire had an estimated population of 3,310 in 1998, with the headquarters, Nyngan, having an estimated population of 2,372 at that time. These figures have fluctuated throughout the year's dependant on various economic influences. The 2001 Census indicates the Bogan Shire population to be 3089. Current estimates put the figure closer to 3,200, however, these are only estimates which are difficult to substantiate. With some residents from outside the Shire regarding Nyngan as their main service centre, it is estimated that Nyngan and the district served by it has a population of 3,700.*

*Agriculture is the dominant economic activity with a range of broad acre cropping and grazing activities being carried out. Olive growing is a new primary industry in the Bogan area and with its extensive hours of sunshine and minimal cold factor, the Bogan Shire has considerable potential for expansion in this industry. Conservation farming is also present in the Shire and continues to expand rapidly.*

*An underground copper mine sixty kilometres from Nyngan and within the Shire's boundaries has begun operation and employs up to 120 people. This operation has created significant economic growth to the area, in particular, the housing sector.*

*Several avenues of support for business enterprises are available either in Nyngan or the Orana Region. These avenues include: Bogan Shire Council Economic Development Unit; Department of State and Regional Development; the Orana Regional Development Board; Orana Area Consultative Committee; Commonwealth Employment Service; New South Wales Department of Primary Industry; Department of Natural Resources and a Rural Advisory Service.*

*Because of Nyngan's location at the junction of the Mitchell and Barrier Highways, there is potential for the development of a substantial tourist industry, with a significant amount of traffic flowing through the region on a daily basis.*

*Nyngan's tourist attractions include: Helicopter, Museum, Cairn - the Centre of NSW, Old Canonba, Pioneer Memorial, Bicentenary Mural, Coolabah Well, Centenary Fountain, Cobb & Co. Coach and Mid State Shearing Shed.*

*There are several promising opportunities for development in the Shire involving agriculture, Rural Produce Value Adding and manufacturing. Of these, the most prominent are: making efficient economic use of existing farming and irrigation potential; Development potential for Value Adding Production and new market driven crops.*

## **4.2 THE SOCIAL ENVIRONMENT**

*See Appendix One for the Census data with regards to the abovementioned topic.*

## **4.3 GENERAL NEEDS ANALYSIS**

There are two primary factors which affect the well being of people within the Bogan Shire Local Government Area. These are *the location of Bogan Shire in relation to facilities and services and the availability of facilities and services to people within the Bogan Shire Local Government area.*

*In terms of the location of the Bogan Shire Local Government area there are differing degrees of isolation experienced by its residents depending upon where they live within the LGA and their capacity to overcome that isolation. Groups most severely affected by rural isolation include the elderly, people with disabilities, young people, and families on low-incomes.*

*Isolation is an important factor to be considered in terms of its limitation of access to a wide range of services available to those in more urban areas. These facilities include opportunities for shopping, health services, recreational facilities, professional services, and tertiary education.*

*Bogan Shire is classified by the Australian Classification of Local Governments as a Category 16 RAM Local Government Area, whereby:*

- R – Rural – An LGA with a population less than 20,000 and population density less than 30 persons per square kilometre and less than 90% of LGA population is urban.
- A – Agricultural
- M – Medium – Population between 2001 and 5000

In terms of a general need analysis of people and factors within the Local Government area the following, Items 4.4 through to 4.12 are important issues.

## Strategic Direction

**VISION** – Comfortable Country Living

**MISSION** – To provide a comfortable country lifestyle by progressively improving the level of appropriate facilities and services and to encourage growth and economic development that is responsive to the needs of our community.

**Keyword Definition** – Comfortable;

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

### 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 encourage 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 centers 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

## **4.4 HEALTH SERVICES**

*The Bogan area is potentially affected by the current shortage of medical practitioners in Western NSW. Whilst presently stable at 2 doctors and 1 dentist, any vacancy for a medical practitioner could prove to be difficult to fill and would result in an undesirable shortage of medical consultation services. Council in conjunction with the community and the Greater Western Area Health Service will need to monitor potential vacancies and have in place strategies for recruitment of practitioners in the event of a vacancy.*

*A new Medical Centre was constructed in Nyngan and replaced the old hospital which was of an older construction, poorly laid out for today's security and safety needs, lacked privacy for patients in utilising its facilities and required an extensive injection of funds to bring its physical fabric up to a modern day standard. The new Medical Centre was advocated by many as a positive move to ensure the future viability of health services in the Nyngan area.*

*Other health issues include the availability of "hard drugs" which presents a threat to the well being of the Bogan Shire community. It should be noted that a significant number of needles are given out to injecting drug users each week in the interests of harm minimisation. Whilst largely confined to a small number of people hard drug use still constitutes a significant problem in the area. Marijuana appears to be easily available within the community and its use a possible symptom of a lack of opportunities and hope for many people.*

*The drugs which have the most impact upon the community are alcohol and tobacco. The Greater Western Area Health Service has attributed 4.6% of all deaths in the Bogan area to alcohol between 1981 and 1993. This compares to 2.9% of all deaths nationally for the same period. Tobacco was identified as a cause of 19.5% of all deaths in the Bogan area between 1981 and 1993 compared to a national figure of 15.3%. Whilst the statistics supplied by the Greater Western Area Health Service are considerably dated it is clear that the use of both legal and illegal drugs within the Bogan Shire has been and still remains a cause for some concern.*

*Recruitment of medical practitioners and enhanced health services for rural areas has been a major thrust of the current Federal Government budget.*

## **4.5 TRANSPORT**

*The Bogan area is served by a variety of transport services. These include daily coach services to Dubbo and on to Sydney, via rail or bus. Pensioners receive a concession discount which alleviates some of the cost of travel. CountryLink, the Coach Service provider, implemented a booking fee for their service some years ago. This figure equates to approximately \$10 per trip, again making the service more expensive for those in need.*

*The Home Care Service at Nyngan is the sponsor of a Community Transport Project, which provides a regular car service to Dubbo most week days. This service caters for the Home and Community Care Target Group (People who are frail aged or disabled and carers for people in*



*these groups). The Service is also funded to provide health related transport to the wider community upon referral by Health professionals.  
School buses operate across a large area of the Shire.*

*Air Services no longer operate from the Nyngan Airport, despite the airports capabilities to land sizeable aircraft within the levee bank area. Until a service provider shows interest and/or demand increases this valuable service will remain unavailable.*

## **4.6 EMPLOYMENT**

*Employment possibilities are limited within the Bogan Shire Local Government Area, particularly for young people, with many of the young people needing to leave the area to gain suitable employment.*

*Employment within the Bogan Shire is closely tied to primary industries. The wool and wheat industries have been severely affected by world commodity prices in recent years and this has had an effect upon the local economy. Service industries remain relatively stable within Nyngan with tourism and community services adding to this. The retail sector remains effected by the general economic downturn in the area and the ability of local people to obtain goods at a cheaper price in the larger regional city of Dubbo.*

*The Bogan Shire remains in the midst of one of the worst droughts in 100 years. This drought has had severe economic impacts on the Bogan Shire. In conjunction with the general economic downturn and the drops in world commodity prices the employment within the Bogan Shire will remain at a low until there is a turn in the season.*

*There remain a significant number of shops for sale and/or rent in the main CBD of Nyngan with a number of empty shop fronts in the main street.*

*The Australian Bureau of Statistics, 1996 Census places the Bogan Shire with an unemployment rate of 8.8%, higher than the State Average. Current estimates from the Australian Bureau of Statistics indicate that the unemployment rate for the Bogan Shire has risen to 9.3%, representing an increase in the overall unemployment rate within the Shire.*

*See Appendix One for the Census data with regards to the abovementioned topic.*

## **4.7 GENERAL INFLUENCES**

*The Bogan area has been significantly impacted upon by general global influences. The Bogan Shire Local Government Area like many in rural New South Wales has suffered from a declining population base, is isolated from many essential facilities and services and has been adversely affected by world market forces.*

*There has been a change in the world economy away from manufacturing and resource based industries to a growth in high technology and service industries. Many primary and resource based industries have been severely affected by declining commodity prices over many years. This has been most evident in the decline of wool and wheat prices over many years. This has resulted in a reduction of on farm incomes for many families within the district.*

*Nyngan has been fortunate to date to retain a full range of banking services in town. People wishing to purchase property within the Bogan area sometimes face difficulty in obtaining loans without the backing of significant assets. This has had an effect upon the ability of first home buyers to enter the local property market and upon the local economy. The difficulty of obtaining loans varies between lenders.*

*The Bogan Shire Council has been pro-active in initiating and supporting community projects and community services. Much of the community's strength and resilience is attributable to the activities of women who have been instrumental in the establishment of new services for groups with special needs within the community.*

*Despite the Bogan Shire being in the midst of one of the worst droughts in 100 years the community spirit within the area is still strong. Community events remain well attended.*

#### **4.8 COMMUNITY SAFETY**

*The level of crime in the Bogan Shire is not regarded as high but of course a low level of crime is something that should be sought by the Shire. In comparison to surrounding areas the Bogan Shire presents considerably lower levels of crime. Local Government Area Statistics from the New South Wales Bureau of Crime Statistics and Research show that crime has neither risen nor fallen in the Bogan LGA.*

*During the community consultation sessions residents across the Shire were asked if they felt safe in their homes alone at night, all stated yes. The largest concern of residents regarding community safety and crime was not crime but the safety of residents regarding poor condition of footpaths, unsafe crossing of culverts and ineffective street lighting.*

*The New South Wales Police Department has a Station based in Nyngan that is also responsible for the three villages. At times the station can be under staffed and this appears to be the major concern to local residents. Residents of the Shire state that the Police presence is not seen enough.*

*Domestic Violence remains an issue in the Bogan Shire. Limited community knowledge of this area continues to hinder responses by those service providers assisting in this area. Statistics show that domestic violence is prevalent in the Shire. A Domestic Violence worker is employed on a casual basis and is assisting victims with limited resources. Recognising domestic violence as a community issue in the Bogan Shire is of the utmost importance and supporting the activities of the Local Domestic Violence Collective in their fight against this crime is paramount.*

*Juvenile delinquency and ensuing problems appear to be of concern to the residents. The Bogan Shire does suffer from Graffiti and vandalism issues and this is predominantly caused by youth during late night/early morning hours. Police are attempting to alleviate this problem.*

*Council needs to consider seeking funding for the preparation and implementation of a multi-agency Local Crime Prevention Plan that addresses relevant crime issues including youth crime and domestic violence. Council needs to maintain close liaison with the NSW Police and address issues concerning Council's operations and jurisdiction as they arise.*

*See Appendix One for the Census data with regards to the abovementioned topic.*

## **4.9 SPORT AND RECREATION**

Sport and Recreation relates to free time and activity. There is “strong evidence to indicate that regular physical activity provides people of all ages, male and female, with substantial physical and mental health gains and general well being throughout the life-span. Adoption of physically active lifestyles in communities can bring economic benefits in terms of reduced health care costs, in increased productivity, healthier physical and social environments, better performing schools and workmates” (Simply Active Everyday, NSW Health Department, 1998).

Bogan Shire residents have access to a wide range of recreational and sporting activities in the area. In particular, children are very well catered for in the Bogan Shire.

Sporting facilities are of good quality in the Bogan Shire and further improvements to these facilities will enhance, not only the facilities ability to provide a premier sporting area but also the visual attractiveness of the facility.

Distances from adjoining towns is a disadvantage regarding inter-town competition and can place economic hardship on parents travelling to these areas for the children's chosen sport and recreational activities.

## **4.10 CULTURE AND THE ARTS**

Culture and the arts provides opportunities for all individuals and community groups to be included in the rich and diverse cultural lifestyle of the Bogan Shire. Culture in its widest sense is about identity, history and a sense of place. It is about the different cultural and religious backgrounds found in most communities.

The Bogan Shire has a strong arts community. Nyngan is home to the Western Studio of Performing Arts in which there is a strong cast of attendees from all ages. On average, the Dance Classes held at the Nyngan Palais Theatre attract 110 students per week.

The establishment of the Nyngan Arts Council will increase the benefits to culture and the arts in the community. Bogan Shire's affiliation with Outback Arts, the regional Arts organisation, will further identify and promote the Arts throughout the community.

Lack of funding is a key issue for the Nyngan Arts Council. Performances cost considerable money and further potential problems arise from Insurance issues. Currently, the insurance costs only cover two events per year and the performance costs can range into the thousands of dollars.

The Nyngan Palais Theatre is a unique venue with a 400 seat tiered theatre with a substantial stage area for performances. There are no other venues like the Palais Theatre in the Orana Region. The Palais Theatre also has the ability to conduct movie nights with a 35mm projector currently installed in the Theatre.

## **4.11 HOUSING**

Housing in the Shire is predominantly single detached dwellings (*See Appendix One for the Census data detailing the type of dwellings within the Bogan Shire area*).

Generally, dwellings in the Shire are in good condition, however, some of the older houses, in particular, houses damaged by the flood are in poor condition. During the community consultations residents suggested that accommodation for older people would be appropriate or needed.

Some residents in the rural areas of the Shire have expressed a desire to remain in the rural/rural residential parts of the Shire as they get older but not on such large lots. Land use assessment and Planning will need to be undertaken to determine whether this is feasible and the services required to support rural-residential development.

## **4.12 EDUCATION**

The Shire has one pre-school, one public and one private school catering for primary aged students, and one high school in Nyngan. There is a primary school in both Girilambone and Hermidale, however, Coolabah Primary School recently closed. The Shire also has a TAFE Building in which various TAFE courses are conducted.

*See Appendix One for the Census data with regards to the abovementioned topic*

## **CHAPTER FIVE – TARGET POPULATIONS**

### **5.1 CHILDREN**

After considerable community consultation the following issues were determined as current issues for children within the Bogan LGA included Health issues, Transport Services, Sporting and Recreational Facilities, Parental Support, Childcare and Education.

The needs of children within the Bogan Local Government area are served by the Nyngan Preschool and the Bushmobile Mobile Resource Centre. Nyngan Preschool is currently considering the possibility of applying for Federally funded long-day care places.

Speech therapy services were seen to be an unmet need with reports of significant waiting periods to receive services and visits only occurring on a monthly basis.

There appears to be a demand for a wider range of childcare services in the Bogan area. These include Occasional Care type services, Vacation Care, and Family Day Care.

Children are also affected by distance from educational facilities with some needing to travel considerable distances for education. Some children attend boarding schools outside the Bogan Local Government area with these primarily being the children of farming families eligible for boarding allowances.

Other issues relating to childcare within the Bogan area appear to relate to access to pre-school and other forms of childcare by people from outlying areas, distance from other educational facilities and an absence of Commonwealth funded childcare services and Commonwealth Childcare Assistance. There is restricted range of child care options in the Bogan area.

Early intervention type services for children with disabilities appear to be working well and good networking appears to occur between childcare and health services. There can be problems in the early identification of children who have special needs particularly from families not accessing childcare services.

The major need for childcare in the Bogan area appears to be for a Family Day-care Scheme. The current service is conducted as an outreach service from Cobar. Family Day-care is an important childcare service type for rural areas as it can be located where ever needed as it takes place in the homes of carers.

Recreation needs were considered important with suggestions being made to extend the opening hours of swimming pools and to provide more organised sporting activities.

Rollerblades and skateboarding riding areas were suggested by several young people, as was a meeting place for children with organised activities.

## **5.2 YOUTH**

After considerable community consultation the following issues were determined as current issues for the youth of the Bogan Shire. Bogan Shire has difficulty in retaining its young people, particularly in the 17 to 25 year age groups, largely as a result of people in this category moving outside the local government area for education or employment. Young people still at school within the Bogan local area complain of a lack of recreational options.

Needs of young people identified from community consultation included a lack of employment opportunities for school leavers, a need for “things to do” recognising that one solution will not suit all young people, counselling and support, isolation, lack of transport to regional centres and facilities, the need for a wider range of sporting activities, a youth worker, a meeting place, longer operating hours for swimming pools, financial support for youth events, youth centres, rollerblading and a motorbike track.

It was strongly felt that young people needed to be an important part of the planning process for youth services. Experience has shown that few attempts “to do something for youth” succeed unless the young people themselves are a part of the planning process and committed to the outcomes.

There have been some notable achievements by young people in the Bogan area in terms of education, community service and sport.

The Nyngan Health Centres supplies condoms as a means of harm minimisation but few young people utilise this service.

Youth suicide is a particular problem in rural areas and Bogan has been very fortunate not to have had this problem. Young people between the ages of 15 and 25 are most susceptible to suicide attempts. Whilst the number of attempts by both males and females is relatively even, the death rate from suicide attempts is significantly higher for males, largely due to methods used. Factors that are known to impact on the suicide rate include change, emotional uncertainty, problems within relationships, unemployment and depression. A sense of helplessness and hopelessness is the key factor in depression and suicide. It could be argued that loss of meaning and purpose in life is a common contributing factor to alcoholism, aggression and depression. Given that factors associated with youth suicide appear to be present the community should consider means of assisting young people with their emotional needs.



### **5.3 OLDER PEOPLE**

After considerable community consultation the following issues were determined as current issues for the older population of the Bogan Shire. The proportion of older people within the population is predicted to greatly increase over the next twenty-year period as those born in the post-war boom enter retirement age. Currently older people, that being over the age of 55, make up 14.5% of the Bogan Shire's population.

Needs of this group varies greatly depending upon their wellbeing and geographic location. Many people within this group contribute greatly to their communities through volunteer work with this also enhancing their wellbeing and sense of purpose.

Older people deserve to be recognised for this contribution and to be seen as people with a wealth of life experiences who “do things” rather than the negative concept of older people as passive recipients of services. The older residents are an underutilised resource for their community.

As with any group in our society they have specific needs for services/facilities as a right, and given accessible supportive environments the vast majority of older people are able to remain independent worthwhile members of the community.

The NSW Consultative Committee on the Ageing projects that the number of people over the age of 60 years will increase from the present 16% in NSW to 21% by the year 2011. Only 12% of those aged over 60 years are affected by severe handicaps, and of these women and people from non English speaking backgrounds are most likely to be effected.

Aged people can experience differing degrees of isolation from the community. Problems in this regard can relate to feelings of not being useful to society any longer, isolation due to a lack of capacity to leave the home independently and lack of adequate transport services.

The availability of a range of health services is very important for older people who often will require high levels of medical and community support particularly within the last years of their lives.

The presence of older people within the community can contribute greatly to the community's spirit and members of this group are frequently the major source of volunteers for community projects.

By providing facilities and services to enable older people to lead an enjoyable and independent lifestyle, the community is enhanced and the economic base of the community preserved.

### **5.4 WOMEN**

After considerable community consultation the following issues were determined as current issues for women in the Bogan Shire. Major issues for women in the Bogan Shire include access to health services, access to vocational and tertiary education facilities, employment, childcare needs, and domestic violence.

Women tend to be more subject to depression than men and non-working women in rural areas sometimes experience significant isolation from social contact. The isolation of some women is also compounded if the family vehicle is utilised by a spouse for work purposes.

Several women indicated that they would like to enter or participate in the workforce but the availability of childcare facilities and distance to places of employment appeared to be constraining factors. Re-entry to the workforce was desired by a number of women and the lack of facilities to upgrade their skills was an issue in this regard. The point was made that TAFE courses catered mainly for hobbyists.

Most working women within the Bogan area participate in the workforce out of economic necessity with family income within Bogan being well below the state average. There is difficulty in finding full time work for many women.

Single parent families face particular stresses in terms of lack of support for child rearing and in coping with the problems of limited income and high levels of personal responsibility.

The absence of a female doctor was a major concern for a number of women interviewed and when there was a female doctor available, many women were unaware of that service. Many women were not utilising services at community health centres. Specialist health services for women tend only to be available in regional centres and it was suggested that more frequent visits by mobile mammogram clinics would greatly benefit rural women.

Domestic violence was considered to be a problem for some women in the Bogan Shire with the small population base and lack of anonymity in small communities considered factors in deterring people from seeking help. Other factors included a lack of options to seek refuge or support, and a lack of awareness of where help may be sought.

In particular it was felt that the need for services was most critical of a night or on the weekend when most services were unavailable. The lack of police on duty in the Bogan area was a concern with the system of calling in police from distant areas considered inadequate for urgent situations.

Women remain a particular strength of the Bogan Shire with them taking responsibility for the development of many community services.

## **5.5 ABORIGINAL AND TORRES STRAIT ISLANDERS**

After considerable community consultation the following issues were determined as current issues for Aboriginal and Torres Strait Islanders in the Bogan Shire. From the 2001 census there were 329 people of Aboriginal and Torres Strait Islander decent within Bogan Shire. Compared to the 1996 census there has been a significant increase in the indigenous population of Bogan

Shire. This may partly be due to greater numbers of people acknowledging their Aboriginal heritage.

In past times the Indigenous people of Australia were made to feel ashamed of their culture and heritage due to the systematic and ruthless practice of enforced removal of some Aboriginal people from their families this creating a sense of isolation and a lack of knowledge of their culture.

Despite the end of most repressive practices there is still a need to promote understanding about Aboriginal and Torres Strait Islander culture and history; and to foster an ongoing commitment to redress disadvantage.

The Bogan area is at the Western boundary of the traditional lands of the Wiradjuri people. People of Aboriginal descent in the Nyngan area at the present time appear to be from the Wiradjuri and Kamilaroi tribal groups. It is important to recognise that there is an affinity between Aboriginal people and the land, with a strong sense of Aboriginal families belonging to traditional areas.

The survey found that some Aboriginal groups in Nyngan felt that they had not received a fair go. There was a strong feeling that assistance directed to aboriginal people had been “hijacked” with the prime beneficiaries being the Local Land Council and Aboriginal Corporation and at a local level people who were not easily identified as Aboriginal. It was claimed that in the areas of employment and housing that the people who received assistance “looked white” whilst those with the most Aboriginal blood missed out.

A recent study of neighbouring local government areas found a general low participation rate in post school education and training by people of Aboriginal descent and a need for increased practical assistance to this group in developing job seeking skills. The study emphasised the need for a strategic links between training programs and industry within local labour markets.

The Bogan Aboriginal Corporation has made a significant contribution to housing in Nyngan. There appears to be significant potential for a joint project with Council in the area of town beautification and tourism. This group appears to have considerable potential to assist in the development of improved public areas in Nyngan and has made a number of suggestions.

## **5.6 PEOPLE FROM CULTURALLY AND LINGUISTICALLY DIVERSE BACKGROUNDS**

After considerable community consultation the following issues were determined as current issues for people from culturally and linguistically diverse backgrounds in the Bogan Shire. The Bogan area has a very small percentage of its population made up of people from culturally and linguistically diverse backgrounds. Qualitative information was obtained through personal interviews with a number of individuals.

The majority of people from non-English speaking countries appear to be well integrated into the local community.

Given the small percentage of the Bogan Shire population with restricted English Language skills providing adequately for their needs can be difficult.

Care will need to be taken by Council in terms of ensuring that these people and any other new arrivals or travellers are catered for in their contacts with Council.

## **5.7 PEOPLE WITH DISABILITIES**

After considerable community consultation the following issues were determined as current issues for people with disabilities within the Bogan Shire. As with older people the community consultation revealed varied needs for services depending upon each persons needs and their physical location. In general, access to shops/essential services was considered to be a major issue with a particular emphasis upon physical barriers within the community for people with limited mobility including those in wheelchairs, walking frames and "gophers".

The attraction of therapists and other health professionals to Country areas was identified as a need as was the need for community support networks for the families of people with disabilities.

The Disability Discrimination Act has particular relevance for local government in terms of its responsibility to ensure that building and development applications meet the requirements of the Act as well as ensuring the accessibility of Council facilities and services including employment. Numerous buildings and facilities within Nyngan present a barrier to people with a disability ranging from steps and other physical obstructions, to poorly constructed or non-existent layback crossings. Existing services for people with a disability provide good levels of support to their client base and it is important that Council to work with these groups and people with disabilities to identify areas where physical facilities need modification.

Other barriers for people with disabilities include that of finding employment and recreational and social opportunities. As with many other groups access to health and medical services is important for this group.

People with disabilities in rural areas can experience considerable isolation both due to the limiting factors of their disability and the built and social environments in which they live.

People with HIV/AIDS can experience significant discrimination particularly in rural areas where there is generally a lack of existing contact between people in this group and the general community and a corresponding lack of understanding/acceptance. People with HIV/AIDS suffer the problems of both susceptibility to illness and discrimination. There are no known people with HIV in the Bogan area.

## CHAPTER SIX – ACTION PLAN

### 6.1 GENERAL RECOMMENDATIONS

This section addresses a number of general issues, including employment and health, that effect people from a wide range of groups.

| <b>Actions</b>   | <b>Objective</b>  | <b>Performance Indicators</b>  |
|--|---|--|
| That Council participate in any regional or local meetings to address health issues and in any other health planning processes that affect the Bogan Shire.  | To influence the maintenance and improvement of essential community health services.  | Council representatives participate in public health planning meetings.  |
| That Council maintain close communication with the Greater Western Area Health Service in respect of all matters to do with public health including the provision of services and the use of capital facilities. | To influence the maintenance and improvement of essential community health services.  | Council representatives liaise with the Greater Western Area Health Service on service planning and provision.   |
| Expansion of Home and Community Care Services to the community   | Campaign and lobby the NSW and Federal Govt to enhance and maintain the current service.  | With continued Interagency support, Council will support HACC in developing its service  |
| That Council identifies Stressors upon its communities including closure or reductions of essential services and seeks ways to mitigate these.   | To influence the maintenance and improvement of essential community health services.  | Council is aware of any possible reductions in services or facilities and takes action to prevent or mitigate changes that are detrimental to the community. |
| That Council investigate incentives to attract business and industry to the area and/or promote and develop existing business including the provision of land at minimal cost.                                   | To promote the establishment of new businesses to benefit the local economy and employment and increase strength and services offered by existing business. | Council identifies potential business types and considers strategies for attracting these to the Bogan Local Government Area.                                |
| That Council prepare a local Community Safety/Crime Prevention Plan.   | Council seek funding for the preparation and implementation of multi-agency local Crime Prevention Plan.  | Council adopts and implements a local multi-agency Crime Prevention Plan.  |
|  |   |  |

|   |   |   |
|---|---|---|
| <p>Council maintain a close relationship with NSW Police Service regarding Council and Police operations where relevant.</p>      | <p>Continue to maintain close liaison with the Police and address issues concerning Council’s operations and jurisdiction as they arise.</p>  | <p>Council and Police enjoy a close, effective working relationship where areas of Police and Council coincide.</p> |
| <p>Council representation on Local Police Accountability Meetings</p>   | <p>Council continue to represent the Shire at Local Police Accountability Meetings and address issues related to Council operations as they arise.</p>  | <p>Council and Police Accountability Meetings sharing valuable and relevant data.</p>                               |
| <p>Increase the level of promotion including the expansion of communication and information media at the Bogan Shire Library.</p> | <p>In consultation with North Western Regional Libraries and Bogan Shire Council Library Staff, increase the level of promotion, and the expansion of communication and information media at the Bogan Shire Library.</p> | <p>Bogan Shire Library increased membership and promotion of its extensive services.</p>                            |



## **6.2 CHILDREN RECOMMENDATIONS**

| <b>Action</b>  | <b>Objective</b>   | <b>Performance Indicators</b>  |
|--|--|--|
| Council support the work of local schools in catering for the needs of children.   | To build a strong alliance between Council and local schools.  | Council liaises with local schools and provides support where appropriate.                                       |
| Council continue to upgrade and improve playground equipment throughout the Bogan area.  | To provide for the safety and recreational needs of children.  | Council plan to upgrade playground equipment in the formulation of its budget and management plan.               |
| Council support the establishment of innovative child care services to assist farming families with their child care needs.                    | To assist children living on farms through the availability of quality childcare services when needed.   | Council supports proposals for innovative childcare services targeted to the rural community.                    |
| Council in conjunction with other agencies increase awareness of Family Support, for families who do not have extended family close by.        | Increase community awareness of Home Start programme, and encourage members of the community to participate in this programme and encourage community organisations to offer support networks. | Increased community awareness of Home Start programme. Discussions amongst community organisations and agencies. |
| Council in conjunction with appropriate government agencies investigate increased Information for parents on a wide range of children's issues | Identify options for improving the dissemination of information including producing a Shire wide information booklet.  | Investigation of options for Shire wide information booklet. Referral to other agencies.                         |
| Identify the need for local activities for children  | Investigate various options including BMX track  | Investigations completed. BMX track developed.   |
| Children's Health and Safety Services in the Bogan Shire.  | That Council lobby to maintain and increase the current services for children through Greater Western Area Health Service and other service areas.   | Monitor this area, to be attentive to developments at short notice.  |
| General Parenting/Childcare issues.  | To support where possible the continued development of child care facilities and method of caring for children in own homes.   | Monitor this area, to be vidual of developments at short notice.   |
| Investigate funding and operation of one-stop child care facility.   | Council in conjunction with other relevant agencies lobby State and Federal Govt. for funding to build a one-stop child care facility.   | One-stop Child Care facility built incorporating majority and/or all Child service providers.                    |

|   |  |   |
|---|--|---|
| That Council support and encourage the establishment of educational and public awareness programs relating to farm safety for children. | To promote the safety of young children on farms.  | Council and other groups promote awareness of safety issues through childcare services and the media at harvest times.                            |
| That Council advocate for a Family Day Care Co-ordinator and Child Development Officer to be based locally in the Bogan Shire.          | Assist parents and the local economy through Commonwealth subsidised quality childcare services. | Council in conjunction with Interagency and/or Child and Family Support group support proposals for family day-care services to be based locally. |

**6.3 YOUTH RECOMMENDATIONS**

| <b>Action</b>   | <b>Objective</b>  | <b>Performance Indicators</b>  |
|---|---|--|
| Council consider the establishment of an area for the riding of motorcycles.  | Provide a defined riding area for adventurous activities for young people.  | Council investigates sources of funding associated with establishment of a motorcycle track.   |
| Council and other service providers to conduct regular activities for young people.   | Provide information and referral services for young people.<br>Provide recreational activities and structured youth development programs. | Monthly activities to be conducted and school holiday programs implemented.  |
| Council and other service providers, eg. Police, DOCS, Interagency group address drug and alcohol related issues in relation to young people.                               | Participate in a community drug action team and associated type projects.<br>Promote drug and alcohol free events for young people.       | Increase responsible use of alcohol amongst young people. Reduction in drug and alcohol related crime committed by young people.   |
| To provide a facility and equipment for the youth of the community.   | Council along with other service providers seek funding to establish a youth friendly space.  | A youth friendly place that is operational and provides various resources to the community.  |
| Council and other service providers carry out a needs analysis for youth in the community on a regular basis and consult with young people on matters that may affect them. | To ensure that services targeted at young people are relevant.  | Council along with other relevant service providers regularly carry out a needs analysis and consults with the youth of the community, possibly through a youth council. |
| Council investigate the community concern regarding the rate of youth suicide in Australia.   | Council seek information and expertise from Greater Western Area Health Service in regards to this crucial issue.                         | Information made available to the youth and instant referrals made to Greater Western Area Health Service.   |

**6.4 OLDER PEOPLE RECOMMENDATIONS**

| <b>Action</b>  | <b>Objective</b>   | <b>Performance Indicators</b>   |
|--|--|---|
| That Council monitor the aged accommodation needs within the Bogan Shire and work with other service providers to address these issues.  | To assist older people with their housing needs in the Bogan Shire.  | Council consults with housing providers and assists with the development of proposals that meet the needs of older people within the Shire. |
| That Council continue to play an active part in facilitating Seniors Week activities.  | Recognition of the important contribution older people make to our communities.  | Council makes a financial contribution to Seniors Week activities and participates in Seniors Week events.                                  |
| Council and community organisations lobby State and Federal Govt. regarding Funding to existing HACC providers.  | Council support the HACC objectives to maintain adequate levels of service taking into account the population changes and ageing factor. | Current HACC services maintain to an adequate level within the Bogan Shire.   |
| Council to facilitate discussions with Care providers to extra services that may be available. Funding to be sought.   | Assistance with personal care, Home and garden maintenance.  | Discussions commenced. Services made available to those in need within the community.   |
| Investigate options for the dissemination of information to the older people of the community.   | Greater level of information in relation to services and facilities.   | Information booklet given to those in need of its service, namely older people.   |
| Council to liaise with HACC providers, NSW Police and Fire Services to establish such list.  | Establish a list of older people who may be in need of assistance in an emergency.   | List established and held with relevant organisations.  |
| Council continue to provide funding for Seniors Week. Address senior members of the community on a needs basis. Provide information to older people through the HACC providers.                              | Encourage involvement of Older people in the community.  | Funding for Seniors Week continued and consultation and information provided to the older people of the community.                          |
| Council services reflect the principle of providing accessible and supportive services and creation of public environments which make it possible for the older people to live as independently as possible. | To assist older people in the Bogan Shire to remain living as independently as possible within their own community.                      | Council services and Council works program are formulated with the needs of older people in mind.   |

|   |  |   |
|---|--|---|
| Promote Active ageing amongst the older people of the Bogan Shire community.                              | Council promotes being active into an older age, by addressing areas of need.<br>Walking for pleasure<br>Aqua aerobics<br>Better Health club<br>Gentle exercise<br>Golf etc. | To see older people enjoying exercise.  |
| Investigate possible opportunities for the establishment of a senior's village and/or retirement housing. | Encourage Private enterprise for the development of a senior's village and/or retirement housing.  | Establish a list of potential investors that would be interested in the development of such a facility. |

**6.5 WOMEN’S RECOMMENDATIONS**

| <b>Actions</b>  | <b>Objective</b>  | <b>Performance Indicators</b>   |
|---|---|---|
| Ensure that adequate doctors are available in the Bogan Shire and lobby State and Federal Govt. if positions become vacant. | To ensure that there are an adequate number of doctors in Nyngan and to ensure that Councils incentive policy for attracting and retaining doctors to Nyngan is enticing.               | Monitor this area, to be advised of developments. Budget each year an allocated amount for potential problems.                                  |
| Council research and identify the childcare needs of women in the Bogan Shire.  | Assist women with their childcare needs in the Bogan Shire.   | Council surveys and monitors the need for additional childcare services.  |
| Reduce the level of domestic violence in the Bogan Shire.   | Council continues to participate in the Domestic Violence Committee and support the anti-domestic violence campaign for rural areas.  | Participation in Domestic Violence Committee continued and campaign against Domestic Violence undertaken in conjunction with relevant agencies. |
| Women’s Health Screening Services more readily available.   | Ensure that regular women’s health screening services are made available to women of the Bogan Shire community.   | Regular Health Screening Services attend the Bogan Shire.   |
| Council investigate placing Help agency information into its published Community Directory.                                 | Council consider as part of its Community Information strategy, the provision of community guides that indicate “Help Agencies” including Churches, Lifeline and Charity organisations. | Help Agency information made available in Community Directory.  |



**6.6 ABORIGINAL AND TORRES STRAIT ISLANDER RECOMMENDATIONS**

| <b>Action</b>  | <b>Objective</b>   | <b>Performance Indicators</b>  |
|--|--|--|
| Council work with the local Aboriginal community to identify projects which might generate employment opportunities for Aboriginal people, benefit the community and assist with developing funding proposals where necessary. | Assist Aboriginal people with their employment needs and increase capacity building amongst the community. | Council consults with the Aboriginal community and assists with the development of proposals for the creation of employment.       |
| That Council identify places important to Aboriginal people within the Bogan Shire and act to preserve and protect these areas through its planning processes.   | To protect places that have Aboriginal Heritage significance.  | Places of Aboriginal significance are identified and steps taken to ensure their preservation through Councils planning processes. |
| Encourage Aboriginal people to become elected members.   | Representation of Aboriginal people in community organisations and Council.                                | Increased participation of Aboriginal people in the community.   |
| Investigate options for improving the consultation process.  | Increase Council consultation with indigenous people regarding the community.                              | Consultation process established between indigenous people and Council.  |

**6.7 PEOPLE FROM CULTURALLY AND LINGUISTICALLY DIVERSE BACKGROUNDS**

| <b>Action</b>   | <b>Objective</b>   | <b>Performance Indicators</b>   |
|---|--|---|
| Council ensure that training for front line staff includes components on communicating with and providing service to the people from diverse cultural and linguistic backgrounds. | To ensure Council services are accessible to all people. | All front line staff are aware of the need to cater for the needs of people from diverse cultural backgrounds.                  |
| Recognise the importance of the various multicultural organisations to use the Shire’s facilities.  | That Multicultural groups utilise the town’s facilities. | To see coordinated activities being carried out amongst the community, enabling groups to form relationships.                   |
| Council promote the principles of access and equity in all of its operations.   | Ensure Council services are accessible to all people.    | Council actively promotes the principles of access and equity in its preparation of policy and plans and day-to-day operations. |

**6.8 PEOPLE WITH DISABILITIES**

| <b>Action</b>   | <b>Objective</b>   | <b>Performance Indicators</b>  |
|---|--|--|
| Council conduct an accessibility audit of public facilities within the Bogan Shire in conjunction with local service providers and people with disabilities.        | Improved accessibility of the Bogan Shire for people with disabilities.  | Council, service providers and people with disabilities identify areas where disabled access is poor and develop and implement a strategy to improve access. |
| Council consider the formulation of a Disability Discrimination Act Action Plan.  | To improve the accessibility of the Bogan Shire for people with disabilities.                                    | Council considers the formulation of a Disability Discrimination Act Action Plan.  |
| Council to allocate funds in each year’s management plan to improve the accessibility of community facilities in the Bogan Shire, eg. Library Ramp and access door. | Improved accessibility for people with disabilities in the Bogan Shire.  | Funds are allocated in Councils budget for the improvements of disability access throughout the Bogan Shire.   |
| Increase information for those with a disability.   | Investigate the possibility of a Shire wide information booklet identifying areas of access for disabled people. | Information booklet produced with comprehensive disabled access map provided.  |

## **COMMUNITY CONSULTATIONS**

Yarrabin – Disability Services: disability services and issues within Shire

Country Women’s Association, Hermidale and Nyngan: Women’s and seniors services and issues.

Senior Citizens Organisations and Groups: Seniors services and issues

Bogan Aboriginal Corporation: Aboriginal services and issues within Shire

Nyngan Local Aboriginal Lands Council: Aboriginal services and issues within Shire

Child-care Service Providers – Bogan Bush Mobile, Home-Start, Early Childhood Intervention

Nyngan High School: youth services and issues

Western Districts Supported Employment Service: Services and issues regarding youth, disabled, low income and unemployed groups

Re-Connect: Child and youth services and issues, in particular “kids at risk”

Community Health Centre: Health issues and services in Shire including discussion of services that are currently available, need to be available, and are not available.

Department of Community Services (DOCS): child and youth services and issues, including service that DOCS provides, concentrates on youth at risk.

Nyngan Police (Insp. Mick Goodwin): crime and vandalism issues, youth services and issues and Shire safety issues.

NSW Police Youth Liaison Officer, Bourke (Const. Jodie Stewart): Youth services and issues

Nyngan High School Student Representative Council: youth services and issues within Shire

Local Tourism Organisations: Services and issues that affect the Shire.

Various Local Businesses: Services and issues that affect the Shire.

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# Appendix 1

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Census Data  
*"Comfortable Country Living"*



**2006 Census Tables**

**2006 Census of Population and Housing**

**Bogan (A) (Local Government Area) - NSW**

**AGE BY SEX**

Count of persons

Based on place of usual residence

| Age (Years)        | Males        | Females      | Persons      |
|--------------------|--------------|--------------|--------------|
| 0-4 years          | 130          | 107          | 237          |
| 5-9 years          | 127          | 129          | 256          |
| 10-14 years        | 114          | 88           | 202          |
| 15-19 years        | 73           | 77           | 150          |
| 20-24 years        | 69           | 48           | 117          |
| 25-29 years        | 66           | 73           | 139          |
| 30-34 years        | 106          | 91           | 197          |
| 35-39 years        | 109          | 120          | 229          |
| 40-44 years        | 118          | 76           | 194          |
| 45-49 years        | 94           | 93           | 187          |
| 50-54 years        | 82           | 74           | 156          |
| 55-59 years        | 98           | 78           | 176          |
| 60-64 years        | 95           | 102          | 197          |
| 65-69 years        | 79           | 74           | 153          |
| 70-74 years        | 68           | 54           | 122          |
| 75-79 years        | 40           | 43           | 83           |
| 80-84 years        | 18           | 33           | 51           |
| 85-89 years        | 7            | 15           | 22           |
| 90-94 years        | 3            | 6            | 9            |
| 95-99 years        | 0            | 6            | 6            |
| 100 years and over | 0            | 0            | 0            |
| <b>Total</b>       | <b>1,496</b> | <b>1,387</b> | <b>2,883</b> |

**INDIGENOUS STATUS BY AGE BY SEX**

Count of persons

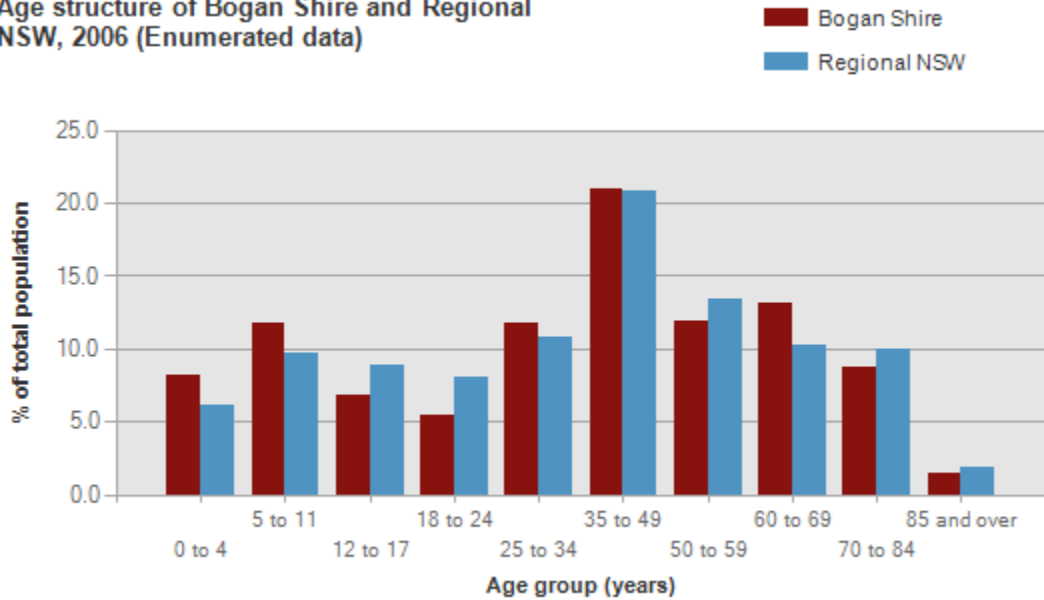
Based on place of usual residence

|                   | Indigenous |            | Persons    |
|-------------------|------------|------------|------------|
|                   | Males      | Females    |            |
| 0-4 years         | 25         | 18         | 43         |
| 5-9 years         | 34         | 20         | 54         |
| 10-14 years       | 23         | 16         | 39         |
| 15-19 years       | 23         | 20         | 43         |
| 20-24 years       | 15         | 14         | 29         |
| 25-29 years       | 10         | 10         | 20         |
| 30-34 years       | 8          | 13         | 21         |
| 35-39 years       | 9          | 11         | 20         |
| 40-44 years       | 9          | 10         | 19         |
| 45-49 years       | 9          | 8          | 17         |
| 50-54 years       | 8          | 0          | 8          |
| 55-59 years       | 0          | 0          | 0          |
| 60-64 years       | 6          | 7          | 13         |
| 65 years and over | 5          | 5          | 10         |
| <b>Total</b>      | <b>184</b> | <b>152</b> | <b>336</b> |

Source : Australian Bureau of Statistics , 2006

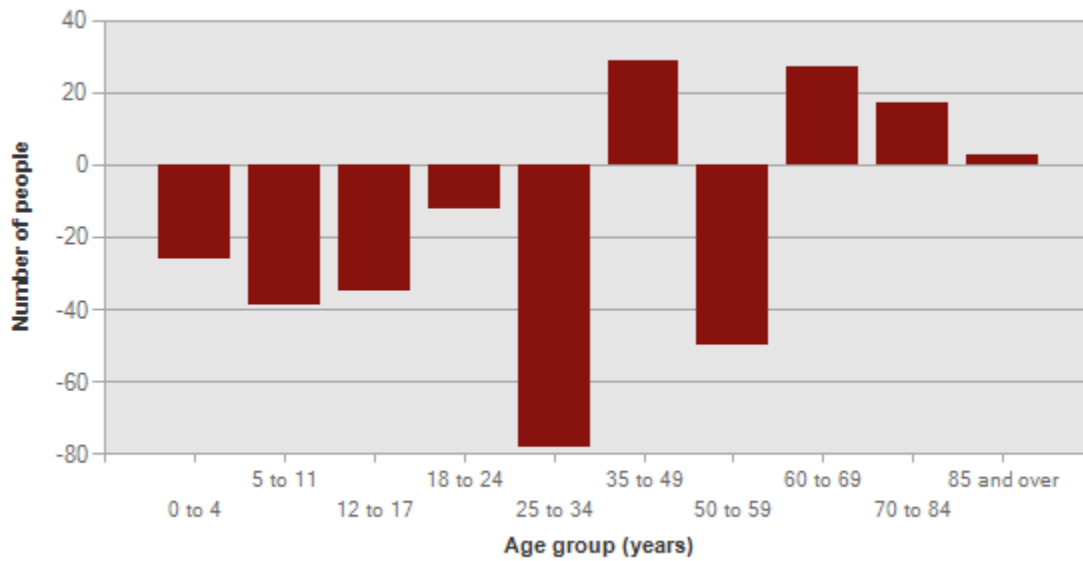


**Age structure of Bogan Shire and Regional NSW, 2006 (Enumerated data)**



Source: Australian Bureau of Statistics, 2006 Census of Population and Housing (Enumerated)

**Change in age structure of Bogan Shire, 2001 to 2006 (Enumerated data)**



Source: Australian Bureau of Statistics, 2006 and 2001 Census of Population and Housing (Enumerated)

### Births and Deaths 2005 – 2008 as at Year ended 31 December 2008

| Year   | <b>2005</b> | <b>2006</b> | <b>2007</b> | <b>2008</b> |
|--------|-------------|-------------|-------------|-------------|
| Births | 43          | 53          | 37          | 39          |
| Deaths | 20          | 26          | 25          | 26          |

### Estimated Resident Population as at 30 June

|         |     | <b>2005</b> | <b>2006</b> | <b>2007</b> | <b>2008</b> | <b>2009</b> |
|---------|-----|-------------|-------------|-------------|-------------|-------------|
| Males   | No. | 1 585       | 1 578       | 1 594       | 1 585       | 1 586       |
| Females | No. | 1 425       | 1 420       | 1 429       | 1 417       | 1 417       |
| Persons | No. | 3 010       | 2 998       | 3 023       | 3 002       | 3 003       |

**AUSTRALIAN BUREAU OF STATISTICS 2006 Census of Population and Housing**  
**Bogan (A) (LGA 10950) 14608.6 sq. Kms**  
**B25 FAMILY COMPOSITION BY SEX OF PERSON IN FAMILY**  
**Count of persons(a) in families(b) in occupied private dwellings**  
*Based on place of usual residence*

|   | <b>Males</b> | <b>Females</b> | <b>Persons</b> |
|---|--------------|----------------|----------------|
| Couple family with no children                      | 310          | 311            | 621            |
| Couple family with:                                 |              |                |                |
| children under 15 and:                              |              |                |                |
| dependent students and non-dependent children       | 21           | 18             | 39             |
| dependent students and no non-dependent children    | 82           | 80             | 162            |
| no dependent students and non-dependent children    | 15           | 21             | 36             |
| no dependent students and no non-dependent children | 435          | 437            | 872            |
| <i>Total</i>  | 553          | 556            | 1,109          |
| no children under 15 and:                           |              |                |                |
| dependent students and non-dependent children       | 18           | 14             | 32             |
| dependent students and no non-dependent children    | 29           | 26             | 55             |
| no dependent students and non-dependent children    | 83           | 52             | 135            |
| <i>Total</i>  | 130          | 92             | 222            |
| <i>Total</i>  | 683          | 648            | 1,331          |
| One parent family with:                             |              |                |                |
| children under 15 and:                              |              |                |                |
| dependent students and non-dependent children       | 3            | 0              | 3              |
| dependent students and no non-dependent children    | 11           | 25             | 36             |
| no dependent students and non-dependent children    | 11           | 17             | 28             |
| no dependent students and no non-dependent children | 79           | 88             | 167            |
| <i>Total</i>  | 104          | 130            | 234            |
| no children under 15 and:                           |              |                |                |
| dependent students and non-dependent children       | 0            | 3              | 3              |
| dependent students and no non-dependent children    | 3            | 0              | 3              |
| no dependent students and non-dependent children    | 44           | 35             | 79             |
| <i>Total</i>  | 47           | 38             | 85             |
| <i>Total</i>  | 151          | 168            | 319            |
| Other family  | 17           | 6              | 23             |
| <b>Total</b>  | <b>1,161</b> | <b>1,133</b>   | <b>2,294</b>   |

(a) Excludes family members temporarily absent on Census Night.

(b) Includes same-sex couple families.

*Table 4 : Family Composition by Sex of Person in Family*  
*Source : Australian Bureau of Statistics Community Profile Series 2006*

**AUSTRALIAN BUREAU OF STATISTICS 2006 Census of Population and Housing**  
**Bogan (A) (LGA 10950) 14608.6 sq. Kms**  
**B36 SELECTED PERSON CHARACTERISTICS BY SEX (SECOND RELEASE PROCESSING)**  
**Count of persons**  
*Based on place of usual residence*

|   | <i>Males</i> | <i>Females</i> | <i>Persons</i> |
|---|--------------|----------------|----------------|
| Persons aged 15 years and over            | 1,125        | 1,060          | 2,185          |
| Labour force status(a):                   |              |                |                |
| Employed, worked full-time(b)             | 597          | 284            | 881            |
| Employed, worked part-time                | 93           | 219            | 312            |
| Employed, away from work(c)               | 51           | 37             | 88             |
| Unemployed, looking for work              | 68           | 36             | 104            |
| <i>Total labour force</i>                 | <i>809</i>   | <i>576</i>     | <i>1,385</i>   |
| Not in the labour force                   | 284          | 453            | 737            |
| % Unemployment(d)                         | 8.4          | 6.3            | 7.5            |
| % Labour force participation(e)           | 71.9         | 54.3           | 63.4           |
| % Employment to population(f)             | 65.9         | 50.9           | 58.6           |
| Non-school qualifications(a):             |              |                |                |
| Postgraduate Degree                       | 6            | 0              | 6              |
| Graduate Diploma and Graduate Certificate | 7            | 10             | 17             |
| Bachelor Degree                           | 43           | 75             | 118            |
| Advanced Diploma and Diploma              | 29           | 55             | 84             |
| Certificate Level                         | 236          | 109            | 345            |
| Migration:                                |              |                |                |
| Lived at same address 1 year ago(g)       | 1,235        | 1,116          | 2,351          |
| Lived at different address 1 year ago(g)  | 202          | 214            | 416            |
| Lived at same address 5 years ago(h)      | 872          | 784            | 1,656          |
| Lived at different address 5 years ago(h) | 432          | 435            | 867            |

(a) Applicable to persons aged 15 years and over.

(b) 'Employed, worked full-time' is defined as having worked 35 hours or more in all jobs during the week prior to Census Night.

(c) Comprises employed persons who did not work any hours in the week prior to Census Night and employed persons who did not state their hours worked.

(d) The number of unemployed persons expressed as a percentage of the total labour force.

(e) The number of persons in the labour force expressed as a percentage of persons aged 15 years and over.

(f) The number of employed persons expressed as a percentage of persons aged 15 years and over.

(g) Excludes persons less than 1 year of age.

(h) Excludes persons less than 5 years of age.

## NSW Recorded Crime Statistics 2009

### Number of recorded incidents and rate per 100,000 population, & Local Government Areas rankings (for 2009)

#### Bogan Local Government Area

| Offence group  | Offence type   | Jan-Dec 2009              |                                   | 2009<br>LGA<br>Rank* |
|--|--|---------------------------|-----------------------------------|----------------------|
|  |  | Number<br>of<br>incidents | Rate per<br>100,000<br>population |                      |
| 17 major offences                                      | Murder^  | 0                         | 0.0                               |                      |
|  | Assault - domestic violence related                          | 20                        | 666.0                             | 17                   |
|  | Assault - non-domestic violence related                      | 44                        | 1,465.2                           | 4                    |
|  | Sexual assault   | 4                         | 133.2                             | 81                   |
|  | Indecent assault, act of indecency and other sexual offences | 0                         | 0.0                               |                      |
|  | Robbery without a weapon                                     | 0                         | 0.0                               |                      |
|  | Robbery with a firearm                                       | 0                         | 0.0                               |                      |
|  | Robbery with a weapon not a firearm                          | 0                         | 0.0                               |                      |
|  | Break and enter dwelling                                     | 16                        | 532.8                             | 60                   |
|  | Break and enter non-dwelling                                 | 10                        | 333.0                             | 72                   |
|  | Motor vehicle theft  | 11                        | 366.3                             | 34                   |
|  | Steal from motor vehicle                                     | 16                        | 532.8                             | 74                   |
|  | Steal from retail store                                      | 5                         | 166.5                             | 74                   |
|  | Steal from dwelling  | 19                        | 632.7                             | 17                   |
|  | Steal from person  | 0                         | 0.0                               |                      |
|  | Fraud  | 5                         | 166.5                             | 103                  |
|  | Malicious damage to property                                 | 41                        | 1,365.3                           | 80                   |
| Other Homicide   | Attempted murder   | 0                         | 0.0                               |                      |
|  | Murder accessory, conspiracy                                 | 0                         | 0.0                               |                      |
|  | Manslaughter ^   | 0                         | 0.0                               |                      |
| Other Assault  | Assault Police   | 2                         | 66.6                              |                      |
| Abduction and kidnapping                               |  | 0                         | 0.0                               |                      |
| Blackmail and extortion                                |  | 0                         | 0.0                               |                      |
| Harassment, threatening behaviour and private nuisance |  | 24                        | 799.2                             |                      |
| Other offences against the person                      |  | 0                         | 0.0                               |                      |
| Other Theft  | Receiving or handling stolen goods                           | 2                         | 66.6                              |                      |
|  | Stock theft  | 3                         | 99.9                              |                      |
|  | Other theft  | 13                        | 432.9                             |                      |
| Arson  |  | 4                         | 133.2                             |                      |
| Drug offences  | Possession and/or use of cocaine                             | 0                         | 0.0                               |                      |
|  | Possession and/or use of narcotics                           | 0                         | 0.0                               |                      |
|  | Possession and/or use of cannabis                            | 7                         | 233.1                             |                      |
|  | Possession and/or use of amphetamines                        | 0                         | 0.0                               |                      |
|  | Possession and/or use of ecstasy                             | 0                         | 0.0                               |                      |

|   |   |    |         |
|---|---|----|---------|
|   | Possession and/or use of other drugs      | 4  | 133.2   |
|   | Dealing, trafficking in cocaine           | 0  | 0.0     |
|   | Dealing, trafficking in narcotics         | 0  | 0.0     |
|   | Dealing, trafficking in cannabis          | 0  | 0.0     |
|   | Dealing, trafficking in amphetamines      | 0  | 0.0     |
|   | Dealing, trafficking in ecstasy           | 0  | 0.0     |
|   | Dealing, trafficking in other drugs       | 0  | 0.0     |
|   | Cultivating cannabis                      | 1  | 33.3    |
|   | Manufacture drug                          | 0  | 0.0     |
|   | Importing drugs                           | 0  | 0.0     |
|   | Other drug offences                       | 3  | 99.9    |
| <hr/>                                     |   |    |         |
| Prohibited and regulated weapons offences |   | 7  | 233.1   |
| <hr/>                                     |   |    |         |
| Disorderly conduct                        | Trespass                                  | 26 | 865.8   |
|   | Offensive conduct                         | 6  | 199.8   |
|   | Offensive language                        | 4  | 133.2   |
|   | Criminal intent                           | 2  | 66.6    |
| <hr/>                                     |   |    |         |
| Betting and gaming offences               |   | 0  | 0.0     |
| <hr/>                                     |   |    |         |
| Liquor offences                           |   | 32 | 1,065.6 |
| <hr/>                                     |   |    |         |
| Pornography offences                      |   | 0  | 0.0     |
| <hr/>                                     |   |    |         |
| Prostitution offences                     |   | 0  | 0.0     |
| <hr/>                                     |   |    |         |
| Against justice procedures                | Escape custody                            | 0  | 0.0     |
|   | Breach Apprehended Violence Order         | 3  | 99.9    |
|   | Breach bail conditions                    | 17 | 566.1   |
|   | Fail to appear                            | 2  | 66.6    |
|   | Resist or hinder officer                  | 6  | 199.8   |
|   | Other offences against justice procedures | 1  | 33.3    |
| <hr/>                                     |   |    |         |
| Transport regulatory offences             |   | 0  | 0.0     |
| <hr/>                                     |   |    |         |
| Other offences                            |   | 38 | 1,265.4 |
| <hr/>                                     |   |    |         |

<sup>^</sup> For murder and manslaughter, the data are counts of recorded victims, not criminal incidents.

<sup>^^</sup> The trend test used was a two-tailed Kendall's rank-order correlation test with a 0.05 level of significance .

For the 24-month trend the annual percentage change is provided if the trend was significant.

For the 60-month trend the average annual percentage change is provided if the trend was significant.

\* Ranks are only calculated for Local Government Areas (LGAs) with populations greater than 3000 people (n=141).

Rates are only calculated for the major offences. Ranks are not calculated for murder due to the low number of recorded victims per LGA.

The robbery and sex offence categories are combined because the numbers are too small within the individual categories to calculate reliable rate estimates.

\*\* Trend information is not calculated (nc) if at least one 12-month period in the selected timeframe had less than 20 incidents.

**Source: NSW Bureau of Crime  
Statistics and Research**



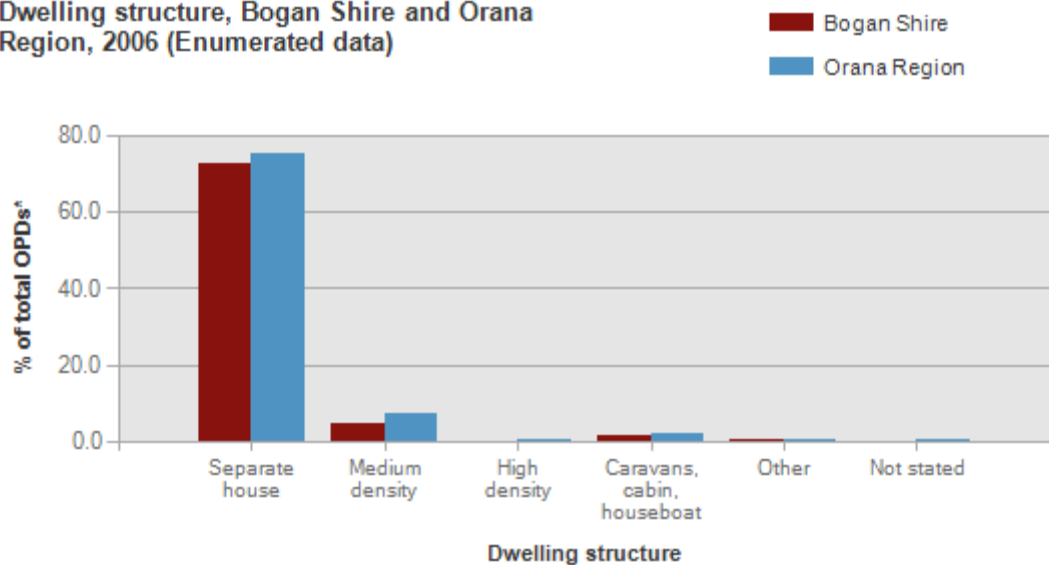
**AUSTRALIAN BUREAU OF STATISTICS 2006 Census of Population and Housing  
Bogan (A) (LGA 10950) 14608.6 sq. Kms  
B31 DWELLING STRUCTURE**

**Count of occupied private dwellings(a) and persons in occupied private dwellings**

|   | <b>Dwellings</b> | <b>Persons</b> |
|---|------------------|----------------|
| Separate house  | 1,005            | 2,617          |
| Semi-detached, row or terrace house, townhouse etc. with: |                  |                |
| One storey  | 10               | 13             |
| Two or more storeys                                       | 0                | 0              |
| <i>Total</i>  | 10               | 13             |
| Flat, unit or apartment:                                  |                  |                |
| In a one or two storey block                              | 45               | 63             |
| In a three storey block                                   | 0                | 0              |
| In a four or more storey block                            | 0                | 0              |
| Attached to a house                                       | 5                | 5              |
| <i>Total</i>  | 50               | 68             |
| Other dwelling:   |                  |                |
| Caravan, cabin, houseboat                                 | 8                | 10             |
| Improvised home, tent, sleepers out                       | 0                | 3              |
| House or flat attached to a shop, office, etc.            | 10               | 24             |
| <i>Total</i>  | 18               | 37             |
| Dwelling structure not stated                             | 0                | 0              |
| <b>Total</b>  | <b>1,083</b>     | <b>2,735</b>   |

(a) Excludes 'Visitors only' and 'Other not classifiable' households.

**Dwelling structure, Bogan Shire and Orana Region, 2006 (Enumerated data)**



\*OPDs refers to Occupied Private Dwellings.

Source: Australian Bureau of Statistics, 2006 Census of Population and Housing (Enumerated)

AUSTRALIAN BUREAU OF STATISTICS 2006 Census of Population and Housing

Bogan (A) (LGA 10950) 14608.6 sq. Kms

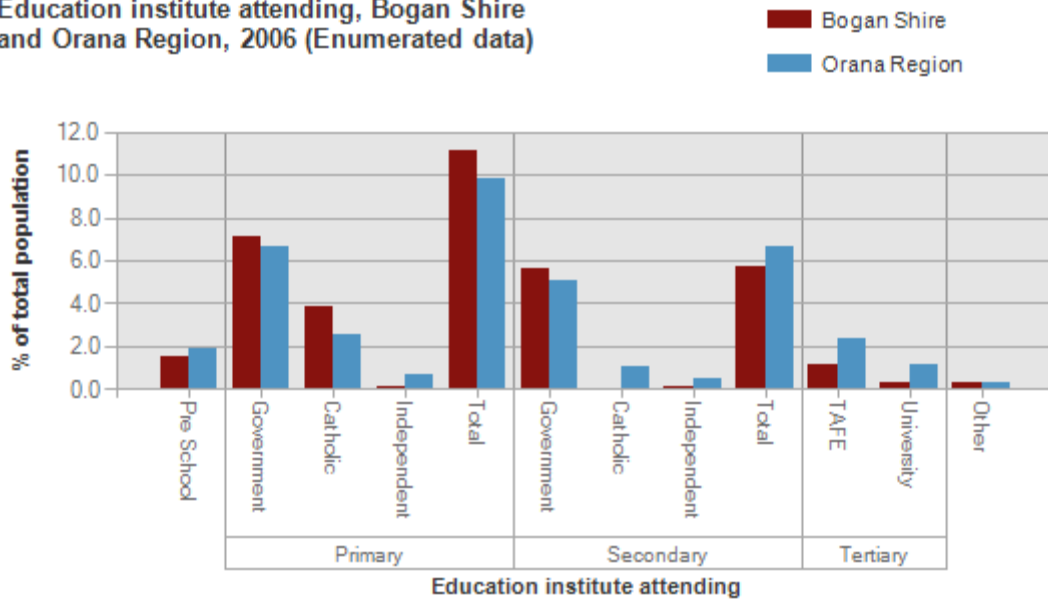
**B14 TYPE OF EDUCATIONAL INSTITUTION ATTENDING (FULL/PART-TIME STUDENT STATUS BY AGE) BY SEX**

Count of persons attending an educational institution

Based on place of usual residence

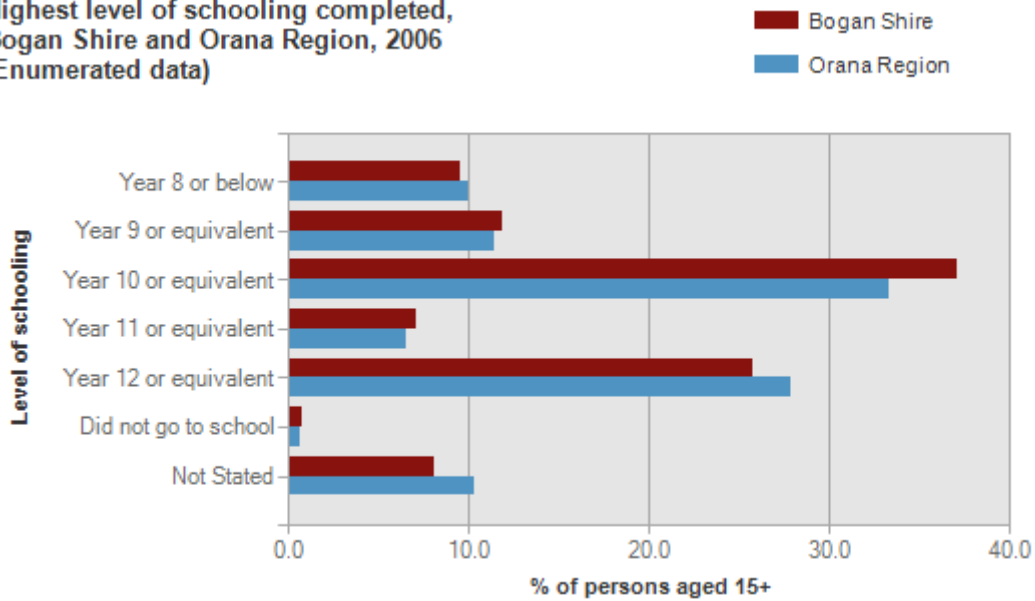
|  | Males      | Females    | Persons    |
|--|------------|------------|------------|
| Pre-school                                       | 27         | 24         | 51         |
| Infants/Primary:                                 |            |            |            |
| Government                                       | 117        | 92         | 209        |
| Catholic   | 54         | 57         | 111        |
| Other Non Government                             | 0          | 0          | 0          |
| Total  | 171        | 149        | 320        |
| Secondary:                                       |            |            |            |
| Government                                       | 74         | 84         | 158        |
| Catholic   | 4          | 3          | 7          |
| Other Non Government                             | 0          | 0          | 0          |
| Total  | 78         | 87         | 165        |
| Technical or Further Educational Institution(a): |            |            |            |
| Full-time student:                               |            |            |            |
| Aged 15-24 years                                 | 0          | 0          | 0          |
| Aged 25 years and over                           | 0          | 0          | 0          |
| Part-time student:                               |            |            |            |
| Aged 15-24 years                                 | 10         | 0          | 10         |
| Aged 25 years and over                           | 6          | 16         | 22         |
| Full/Part-time student status not stated         | 0          | 0          | 0          |
| Total  | 16         | 16         | 32         |
| University or other Tertiary Institutions:       |            |            |            |
| Full-time student:                               |            |            |            |
| Aged 15-24 years                                 | 0          | 5          | 5          |
| Aged 25 years and over                           | 0          | 0          | 0          |
| Part-time student:                               |            |            |            |
| Aged 15-24 years                                 | 0          | 0          | 0          |
| Aged 25 years and over                           | 5          | 7          | 12         |
| Full/Part-time student status not stated         | 0          | 0          | 0          |
| Total  | 5          | 12         | 17         |
| Other type of educational institution:           |            |            |            |
| Full-time student                                | 0          | 0          | 0          |
| Part-time student                                | 3          | 0          | 3          |
| Full/Part-time student status not stated         | 0          | 0          | 0          |
| Total  | 3          | 0          | 3          |
| Type of educational institution not stated       | 84         | 85         | 169        |
| <b>Total</b>                                     | <b>384</b> | <b>373</b> | <b>757</b> |

**Education institute attending, Bogan Shire and Orana Region, 2006 (Enumerated data)**



Source: Australian Bureau of Statistics, 2006 Census of Population and Housing (Enumerated)

**Highest level of schooling completed, Bogan Shire and Orana Region, 2006 (Enumerated data)**

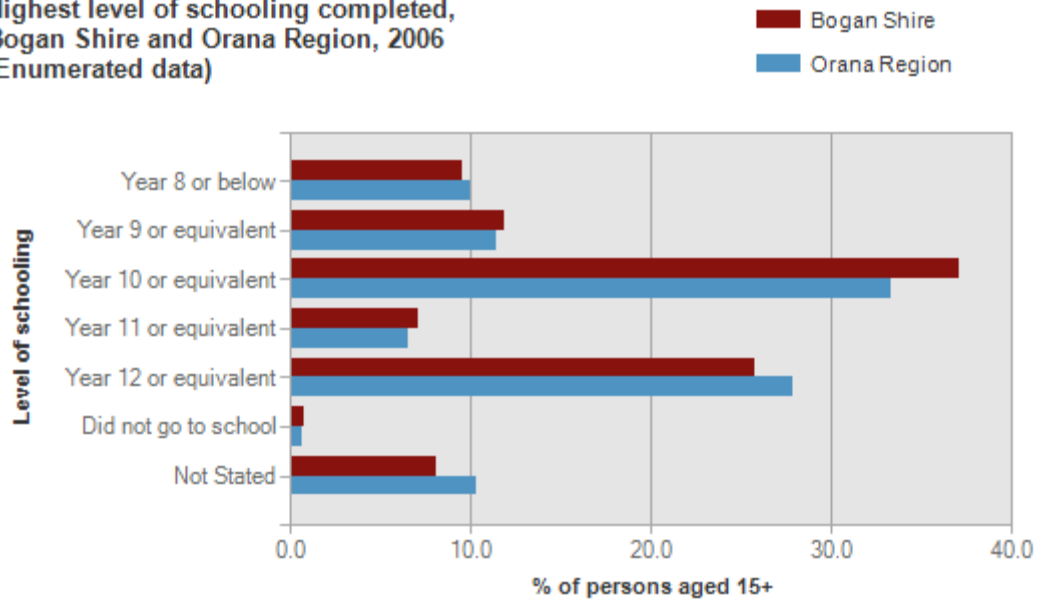


Source: Australian Bureau of Statistics, 2006 Census of Population and Housing (Enumerated)

**AUSTRALIAN BUREAU OF STATISTICS 2006 Census of Population and Housing**  
**Bogan (A) (LGA 10950) 14608.6 sq. Kms**  
**B15 HIGHEST YEAR OF SCHOOL COMPLETED BY AGE BY SEX**  
**Count of persons aged 15 years and over**  
**Based on place of usual residence**

|                                      | 15-19<br>years | 20-24<br>years | 25-34<br>years | 35-44<br>years | 45-54<br>years | 55-64<br>years | 65-74<br>years | 75-84<br>years | 85 years<br>and over | Total        |
|--------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------------|--------------|
| <b>MALES</b>                         |                |                |                |                |                |                |                |                |                      |              |
| Year 12 or equivalent                | 12             | 20             | 67             | 57             | 36             | 24             | 19             | 7              | 0                    | 242          |
| Year 11 or equivalent                | 7              | 6              | 13             | 16             | 18             | 3              | 4              | 3              | 0                    | 70           |
| Year 10 or equivalent                | 27             | 32             | 58             | 110            | 72             | 66             | 47             | 11             | 6                    | 429          |
| Year 9 or equivalent                 | 15             | 5              | 16             | 22             | 13             | 35             | 19             | 7              | 5                    | 137          |
| Year 8 or below                      | 3              | 3              | 9              | 13             | 22             | 37             | 38             | 13             | 0                    | 138          |
| Did not go to school                 | 0              | 0              | 0              | 0              | 5              | 0              | 7              | 0              | 0                    | 12           |
| Highest year of school<br>not stated | 9              | 3              | 7              | 10             | 12             | 26             | 11             | 14             | 5                    | 97           |
| <b>Total</b>                         | <b>73</b>      | <b>69</b>      | <b>170</b>     | <b>228</b>     | <b>178</b>     | <b>191</b>     | <b>145</b>     | <b>55</b>      | <b>16</b>            | <b>1,125</b> |
| <b>FEMALES</b>                       |                |                |                |                |                |                |                |                |                      |              |
| Year 12 or equivalent                | 13             | 26             | 101            | 76             | 35             | 34             | 21             | 7              | 0                    | 313          |
| Year 11 or equivalent                | 11             | 4              | 17             | 14             | 16             | 10             | 4              | 3              | 3                    | 82           |
| Year 10 or equivalent                | 22             | 9              | 32             | 83             | 78             | 82             | 39             | 20             | 12                   | 377          |
| Year 9 or equivalent                 | 20             | 5              | 8              | 12             | 15             | 25             | 28             | 17             | 0                    | 130          |
| Year 8 or below                      | 0              | 0              | 0              | 3              | 10             | 24             | 20             | 7              | 5                    | 69           |
| Did not go to school                 | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0                    | 0            |
| Highest year of school<br>not stated | 11             | 3              | 6              | 9              | 10             | 8              | 16             | 23             | 3                    | 89           |
| <b>Total</b>                         | <b>77</b>      | <b>47</b>      | <b>164</b>     | <b>197</b>     | <b>164</b>     | <b>183</b>     | <b>128</b>     | <b>77</b>      | <b>23</b>            | <b>1,060</b> |
| <b>PERSONS</b>                       |                |                |                |                |                |                |                |                |                      |              |
| Year 12 or equivalent                | 25             | 46             | 168            | 133            | 71             | 58             | 40             | 14             | 0                    | 555          |
| Year 11 or equivalent                | 18             | 10             | 30             | 30             | 34             | 13             | 8              | 6              | 3                    | 152          |
| Year 10 or equivalent                | 49             | 41             | 90             | 193            | 150            | 148            | 86             | 31             | 18                   | 806          |
| Year 9 or equivalent                 | 35             | 10             | 24             | 34             | 28             | 60             | 47             | 24             | 5                    | 267          |
| Year 8 or below                      | 3              | 3              | 9              | 16             | 32             | 61             | 58             | 20             | 5                    | 207          |
| Did not go to school                 | 0              | 0              | 0              | 0              | 5              | 0              | 7              | 0              | 0                    | 12           |
| Highest year of school<br>not stated | 20             | 6              | 13             | 19             | 22             | 34             | 27             | 37             | 8                    | 186          |
| <b>Total</b>                         | <b>150</b>     | <b>116</b>     | <b>334</b>     | <b>425</b>     | <b>342</b>     | <b>374</b>     | <b>273</b>     | <b>132</b>     | <b>39</b>            | <b>2,185</b> |

Highest level of schooling completed,  
Bogan Shire and Orana Region, 2006  
(Enumerated data)



Source: Australian Bureau of Statistics, 2006 Census of Population and Housing (Enumerated)

Thank you for taking the  
time out to read our  
2009/2010  
Annual Report.



*“Comfortable Country Living”*





