

Bogan
SHIRE

Annual
Report
2023/2024



Comfortable Country Living

Adopted date

Completed Projects 2023/2024



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About Bogan Shire

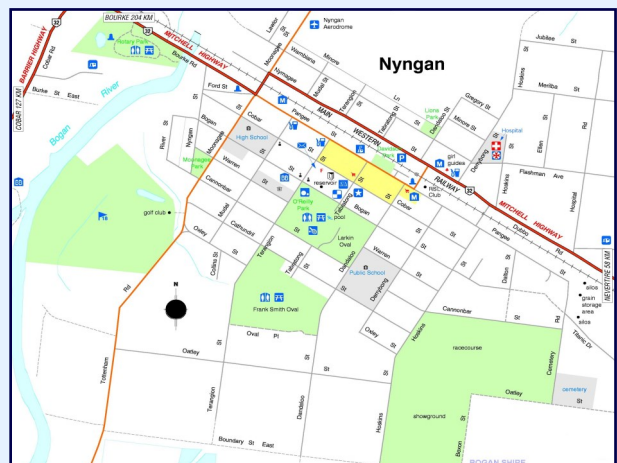
Bogan Shire, situated in Western New South Wales, has an area of 14,610 square kilometres, equivalent to about 1.8% of the State's land surface. The geographical centre of the State lies within the Shire boundaries. The Shire has an estimated population of 2467. Nyngan, the Shire's administrative centre, is located on the Bogan River at the junction of the Mitchell and Barrier Highways - an ideal rest point for the weary traveller.

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

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

The Bogan Shire has a secondary school, five primary schools, a pre-school, an Early Learning Centre that includes long daycare, a mobile pre-school and a TAFE Campus. Nyngan's medical needs are catered for by the Bogan Shire Medical Centre, the Nyngan Health Service (Multi-purpose Health Centre which incorporates a hospital and nursing home complex) and a network of other health services including doctors, a dentist, a podiatrist, a physiotherapist and ultrasound services.

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



Mayor and General Manager's Message 2023/2024

The 2023/2024 financial year was spent with Council continuing to keep very busy finalising the many grant projects that Council has been fortunate to obtain over the past few years as well as continuing flood damage works on our rural and regional roads.

Road construction and maintenance, once again, was the biggest single line item in Council's budget. \$705,000 was spent on gravel re-sheeting approximately 32km of our rural road network. \$390,000 on re-sealing Yarrandale Road, \$1,588,000 on rehabilitation of Neeroc, Merryanbone, Paynes, Murrawombie, Warrah, Benah and Colane Roads through Fixing Local Roads funding, \$291,000 on Widening and re-sealing Buckiinguy Rd, and \$175,000 on adding additional gravel to existing road 4km West Bogan Rd and 4km Euloglen Rd.

Over \$2 million was also spent on other maintenance works on rural and regional roads and town streets. Council also spent approximately \$2.5 million dollars on flood damage works which is funded by Transport for NSW and \$217,000 was spent on upgrades to Hermidale/Nymagee Road under a VPA with Hera mine.

Council remains in a sound financial position and have maintained our employment levels to be able to provide the services we are responsible for. Council extends its appreciation to Transport for NSW who have provided funding for the Big Bogan Festival to be held in September 2024 and continuing Flood Damage Works and Repairs, Regional roads Block Grant and an additional \$4 million dollars for the Regional Emergency Road Repair Fund throughout 2024.

Unfortunately, Resources for Regions and Stronger Country Communities Funding were not offered to Council during 2024. This is a huge loss to Council as this funding has enabled Council to deliver some fantastic projects over the past few years and in particular the following projects were completed during 2024 from this funding:

Ladies toilets at the Nyngan Golf Club	Street tree planting
New Pony Club amenities block and BBQ	Larkin Oval new amenities block
Safer pedestrian access to the Nyngan golf Club	Skate Park at O'Reilly Park
Resurrection of the old fire station and Garford engine	Employment of Youth Worker
Completion of Davidson Park and Railway Heritage projects	Recycle shop at the Waste Facility
Increase in Sonography Services at the Medical Centre	New female amenities at Larkin Oval
Extension to the Early Learning Centre	improvements to Villages
Upgrading pedestrian footpath in Pangee St	Employment of Bushcare Coordinator
Tennis court and clubhouse improvements	Pool improvements
Youth and Community Centre improvements	relining town sewer mains.

Council continued to organise and run Youth holiday programs, funded by NSW Holiday Break grants.

Mayor and General Manager's Message 2023/2024

Community events in Nyngan and the villages were supported, promoted and provided assistance to by way of use of Council facilities including the following:

- Christmas Carnival in Pangee Street
- Naidoc Week
- Hermidale Gymkhana
- Can Assist High Tea
- Healthy Harold Van
- Breast Screen Van
- Mental Health Week—GROW
- Big Boar Bonanza
- St Josephs School Fete
- Nyngan Amateur Swimming carnival
- Nyngan Show
- Nyngan Ag Expo and Sheep Dog Trials
- Duck Creek Races
- Anzac Day Races
- WSPA Dance Concert
- Nyngan Garden Club
- Storm Co
- As well as all sporting groups in Nyngan

Council commemorated Anzac Day with ceremonies and a parade that a number of our community participated in. Council also celebrated Australia Day, Seniors Week and Youth Week with various activities held on the days and with the wider community participating. Council also held its annual Christmas lights and Rural Mailbox competition.

Glen Neill
Mayor

Derek Francis
General Manager

Mission Statement

"Comfortable
Country
Living"

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

Definition - Comfortable

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

Mission Statement

DESIRED OUTCOMES

Safe and Secure

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

Enjoyable

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

Affordable

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

Relaxed

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

Statement of Business Ethics

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

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

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

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

Values

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

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

Business Principles

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

Obtaining the Best Value for Money

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

Statement of Business Ethics

Impartiality and Fairness

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

Compliance with Legal and Statutory Obligations

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

What you can expect from Council and Staff

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

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

Statement of Business Ethics

What Bogan Shire Council expects from its providers

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

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

Compliance

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

Non compliance could result in:

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

Council Contact Information



Visit us:

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

Office Hours: Monday to Friday from 8.00am – 4.30pm (recepting closing at 4.15pm)

Contact us:

Telephone: (02) 6835 9000

Fax: (02) 6835 9011

Email: admin@bogan.nsw.gov.au

Webpage: www.bogan.nsw.gov.au

Write to us:

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

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

Council Contact Information

Meet with Staff:

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

Attend Council meetings:

There are 11 Ordinary Council meetings each year, one per month except for January. Council meetings are held on the fourth Thursday of each month, except the December meeting which is held on the third Thursday of the month. Meetings start at 5.30pm. Meetings are normally held at the Council Chambers on Cobar Street, Nyngan. All meetings of Council are now recorded and placed on Councils website and are normally open for the public to attend, with the exception of closed meeting items. 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 most recent election was December 2021

After Hours Service / Other Council Contacts

Bogan Bush Mobile	02 6835 9038	Swimming Pool	02 6835 9100
Early Learning Centre	02 6835 9038	Visitor Information Centre	02 6832 1056
Engineering Department	02 6835 9027	Works Depot	02 6835 9003
Museum	02 6832 1056	Bogan Medical Centre	02 6832 1305
Ranger	0428 607 407	Bogan Shire Youth & Community Centre	02 6835 9085
Library	02 6835 9080	Rural Fire Service	02 6822 4422

Statutory Information

Local Government (General) Regulation 2005 Part 5

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

The following amounts of Rates and Charges were written off during the period 01/07/2023 to 30/06/2024.

General Rates	<i>Pensioners</i>	\$13,079
	<i>Postponed</i>	\$2,935
	<i>Other (Ratepayers)</i>	\$2,165
Water Charges	<i>Pensioners</i>	\$15,673
	<i>Other (Ratepayers)</i>	\$5,285
Sewerage Charges	<i>Pensioners</i>	\$13,705
	<i>Other (Ratepayers)</i>	\$1
Waste Charges	<i>Pensioners</i>	\$32,333
		\$5,631
Interest Charges/Legal/ Other Charges	<i>Postponed</i>	\$942
	<i>Other (Rate Payers)</i>	\$22,456
Total Rates and Charges Written Off		\$114,205

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 2023/2024 this subsidy amounted to \$40,938

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

No overseas visits were taken in 2023/2024 financial year.

Statutory Information

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

Elected Member Expenses

The Mayoral Allowance including superannuation for the year was \$23,888 with \$4777 (20%) of this paid to the Deputy Mayor as remuneration for services carried out on behalf of Council in the Mayor's absence. Councillors' annual remuneration paid was \$10,331

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. Lunch and morning tea is provided for Councillors on meeting days.

The following costs have been incurred by Council during the 2023/2024 financial year relating to the provision of councillor facilities and the payment of councillor expenses.

Councillors Fees	\$88,650
Mayoral Fee	\$21,522
Superannuation	\$6,701
Attendance at Conferences	\$7,232
Insurance - Councillors	\$26,821
Travel Costs	\$6,457
Office Expenses	\$52
Meals & Entertainment	\$3,501
Other Costs	\$9,375
Total Elected Members Cost	\$170,311

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

During the 2023/2024 financial year there were 4 large contracts awarded.

Precinct Commercial—Construct Larkin Oval Change Rooms—\$575,830.20

Westrac—Supply Caterpillar Grader—\$700,425

Convic—Nyngan Skate Park Upgrade—\$700,000

Ertech Pty Ltd—Belaringar Creek Pipeline Crossing—\$1,530,723

Statutory Information

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

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

→ Legal proceedings - debt recovery against ratepayers	\$74,775
→ Other legal proceedings - Court Costs and excess paid	\$0

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

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

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

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

The total amount contributed or otherwise granted under Section 356 for the 2023/2024 financial year was \$109,709 The details of this amount are as follows:

Donation of Funding /Services to Sporting & Non-Profit bodies	\$102,076
Donations to Non-Profit Organisations	\$5,833
Student Scholarships	\$1,800
TOTAL	\$109,709

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

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

Committee	Function
Nyngan Museum Support Group	Care and control of grounds and the organisation of activities
Collerreina Hall	Care and control of grounds and the organisation of activities
Coolabah United Citizens Inc.	Care and control of grounds and the organisation of activities

Statutory Information

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

Council held no controlling interest in any company during the 2023/2024 period.

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

Bogan Shire is incorporated within the North Western Library Association with the shires of Coonamble, Gilgandra and Warren. Council's financial interest in this association is reported in Note D2 to the General Purpose Financial Reports.

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

Council has an Anti-Discrimination and Equal Employment Opportunity Policy which is reviewed by Management. Council's EEO Management Plan consists of 18 Strategies and 29 Activities, of which 27 have been undertaken in the current year.

rs428(4)(b) cl 217(1)(b) Statement of Total Remuneration Package of General Manager

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

Total Salary	\$272,689
Superannuation	\$29,606
Total value non-cash benefits	\$20,800
FBT—Motor Vehicle	\$16,337
Total	\$339,432

Reg cl 217 (1) (d) Statement of total number of persons who performed paid work Wednesday 14 February 2024

-Persons employed by the council on a permanent full-time, permanent part-time or casual basis or under a fixed-term contract Permanent 62 Permanent part-time 16 Casual 7 Fixed Term Contract 25

-Persons employed by the council as senior staff members — 1

-Persons engaged by the council, under a contract or other arrangement with the person's employer, wholly or principally for the labour of the person — 4

-Persons supplied to the council, under a contract or other arrangement with the person's employer, as an apprentice or trainee — 0

Statutory Information

s428(4) (c) Statement of action taken by council in relation to any issue raised by the Anti-Slavery Commissioner

No issues raised by Anti-slavery Commissioner in 2023/2024

s428(4) (cd) Statement steps taken to ensure goods and services procured by council were not a product of modern slavery within the meaning of the Modern Slavery Act 2018

Council is committed to preventing modern slavery and aiming to ensure Council employees and contractors have an understanding of the modern slavery risk. Council may terminate a contract where a supplier is in breach of its obligations in respect to modern slavery.

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

Lodgement of pound data collection returns with the Division.

2023/24 Seizure Activity

During the year Council seized 56 companion animals, with 3 companion animals voluntarily surrendered. Of these 24 were released to organisations for rehoming, 0 were rehomed by Council, 29 were returned to the owners, 3 are in the pound facility awaiting to be rehomed and 2 dogs were euthanised at Council's determination.

Lodgement of data relating to dog attacks with the Division

Council received 2 reports of a dog attack which resulted in the owners being issued with a Dangerous Dog Declaration and following non-compliance with the declaration, the dogs were seized.

Companion animal community education programs carried out.

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

Statutory Information

Amount of funding spent on companion animal management and activities.

Council expended a net \$172,218 on activities relating to the management and control of companion animals during the 2023/2024 financial year. A further detailed breakup of the income and expenditure for the management and control of companion animals in the Bogan Shire is listed:

<u>Income</u>	\$
Registration Fees	4,572
Other Fees (Microchipping, impounding)	1,091
Total Income	5,663
<u>Expenditure</u>	
Impounding & Controlling Expenses	178,513
Administration	393
Consultants/Training	3,976
Other Expenses	-
Total Expenses	182,882
TOTAL COST OF COMPANION ANIMAL OPERATIONS	172,219

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

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

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

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

Off leash areas provided in the council area

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

Statutory Information

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

Council received nine applications in the last reporting period under the Government Information (Public Access) Act 2009 all applications were informal.

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

Number of access applications received

During the reporting period, Council received 0 formal access applications and 9 informal access applications.

Number of refused applications

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

Table A: Number of applications by type of applicant and outcome*

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

Statistical information about access applications

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

Statutory Information

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

	Access Granted in Full	Access granted in part	Access refused in full	Information not held	Information already available	Refuse to deal with application	Refuse to confirm / deny whether information is held	Application withdrawn
Personal information applications*	0	0	0	0	0	0	0	0
Access applications (other than personal information applications)	6	0	0	1	0	0	0	0
Access applications that are partly personal information applications and partly other	0	0	0	0	0	0	0	0

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

Table C: Invalid applications

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

Table D: Timeliness

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

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

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

Statutory Information

S7.5(5) Compliance with and effect of planning agreements in force

Council entered into a planning agreement governed by Subdivision 2 of Division 6 of Part 4 of the Act with Hera Resources Pty Ltd during the 2019/2020 financial year. Hera Resources Pty Limited is a wholly owned subsidiary of Aurelia Metals Ltd and owns and operates Hera Gold Mine at Nymagee. The agreement is a Road Maintenance Contribution of \$120,000 plus CPI increases per year for the life of the mine to be used for maintenance of the Nymagee Hermidale Road within the Bogan LGA. Hera has stopped mining at the location therefore Council was unable to receive any income from the VPA. Council spent \$216,481 from this funding in 2024 and has now expended all of the VPA funds.

s31 cl 4 Public Interest Disclosures and Public Interest Disclosure Policy

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

s8(2) Carers Recognition Act 2010

Council adopted a revised Carer's Leave Policy in November 2023.

EPA Reg 218A(3)(a), (b) Development contributions and levies—Bogan Shire Fixed Levy Development Contribution Plan

(a) Total value of all contributions and levies received during the year— \$15,103

(b) Total value of all contributions and levies expended during the year—Nil expended

S13(1) Disability Inclusion Act 2014

Council adopted its current Disability Inclusion Action Plan (DIAP) in November 2023. The DIAP's focus is on removing barriers and enabling people with a disability to participate fully in their communities. Bogan Shire Council takes pride in its ability to provide a Comfortable Country Lifestyle. In order to achieve this we must recognise a socially just community is one where everyone has fair and equal access to services. It is important to acknowledge some people need more support than others. Council recognises older people and people with a disability as being in need of this additional level of support.

In ensuring that Council met the needs of people with disability, we relied on engagement and feedback which was incorporated into current and future planning, and to make targeted and continual effort to reduce barriers disabled people face when living, working and visiting the Bogan Shire.

Engagement and feedback

A survey was advertised to the entire community and sent directly to organisations that support people with disabilities to pass onto their clients. Feedback was received from people with a disability, carers, family or friends of a people with a disability and those who provide support services to people with disabilities. Council staff were also surveyed during the consultation process.

Feedback received included the following:

- From residents about difficulty in traversing gutter crossings at their residences.
- Following trips and falls involving people with restricted mobility on CBD street footpaths.
- Council's community strategic planning process was broadly communicated and incorporated feedback from all sectors.
- Engagement with service providers at regular Interagency meeting

Incorporation into current and future planning

- Gutter crossings have been adapted on an as-needs basis.
- Construction of new footpaths and access ramps has incorporated feedback and is compliant.
- Plans developed to continue to convert some remaining main street footpaths from block style pavers to poured concrete to eliminate uneven surfaces and trip hazards.

Addressing needs of specific groups

The Act requires Council to consider how to address the needs of the following specific groups; Aboriginal and Torres Strait Islander people, women, children, people from culturally and linguistically diverse backgrounds (CALD) and LGBTIQ+ people.

In the context of a small rural community of 2,400 people, Senior Staff and Councillors have multiple linkages in our community who provide direct feedback on their needs .

Statutory Information

S13(1) Disability Inclusion Act 2014 (Cont.)

Challenges in DIAP actions implementation

Allocating sufficient staff resources against competing demands, including impacts of industry-wide skills and workforce shortages, compounded by delivering multiple and concurrently run grant funded infrastructure projects.

Successes in implementing DIAP actions

The need for availability of disabled access to public toilets has been addressed through acquisition and installation of multiple modular compliant accessible/ambulant public toilet units. A large number of footpaths have been constructed and replaced, improving many uneven and cracked surfaces and ramp access from the footpaths onto the street. A new disabled/accessible toilet, shower and changeroom has been installed at the Nyngan Pool.

Other actions

Continued planning for construction of new footpaths throughout the CBD to remove uneven pavers which have been identified as a significant risk for people with a disability.

As an achievement, Council has constructed significant lengths of new footpaths to address feedback that there were “cracked, uneven don’t have safe ramps”, posing a wheelchair tipping risk.

Further achievements included:

- Improved bollards at Medical Centre parking to remove trip hazards.
- Recruitment forms and processes continue to be available online and more easily accessible.
- Work commenced on the planning, redesign and implementation of Council’s website content incorporating compliance with disability standards.
- Council staff and Councillor representative regularly attend Interagency Meetings and ensure disability opportunity remains on agenda.
- Adopted Council’s DIAP.

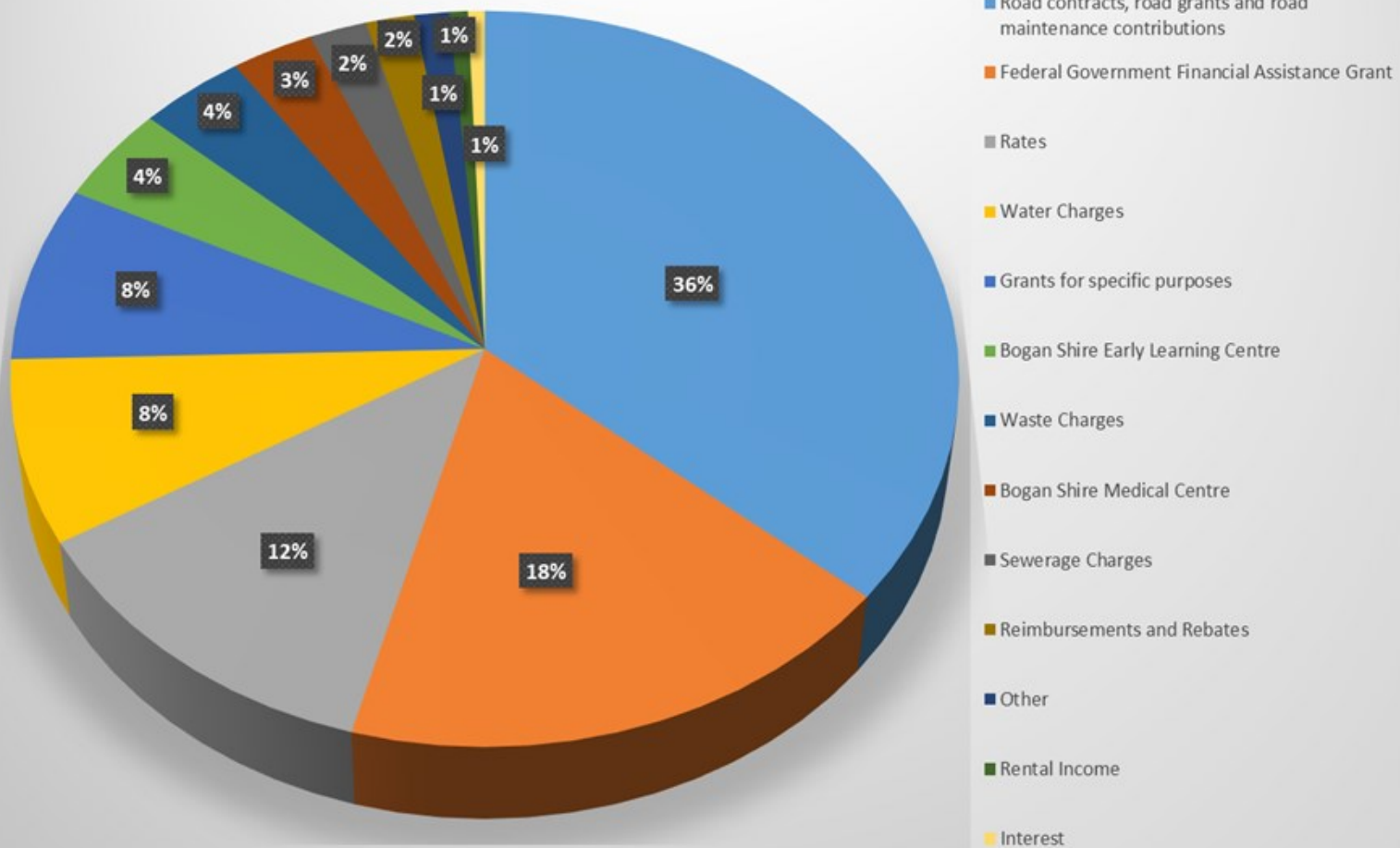
Swimming Pools Act (SP Act) 1992, s 22F(2) Swimming Pools Regulation 2018 (SP Reg) cl 23

Details of inspections of private swimming pools. Include:

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

Annexure One Financial Statements

Operating Revenue



Bogan Shire Council

ANNUAL FINANCIAL STATEMENTS
for the year ended 30 June 2024



Bogan Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2024



Bogan Shire Council

General Purpose Financial Statements

for the year ended 30 June 2024

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Overview

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

81 Cobar Street
Nyngan NSW 2825

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

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

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

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

Bogan Shire Council

General Purpose Financial Statements

for the year ended 30 June 2024

Understanding Council's Financial Statements

Introduction

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

What you will find in the Statements

The financial statements set out the financial performance, financial position and cash flows of Council for the financial year ended 30 June 2024.

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

About the Councillor/Management Statement

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

About the Primary Financial Statements

The financial statements incorporate five "primary" financial statements:

1. The Income Statement

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

2. The Statement of Comprehensive Income

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

3. The Statement of Financial Position

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

4. The Statement of Changes in Equity

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

5. The Statement of Cash Flows

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

About the Notes to the Financial Statements

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

About the Auditor's Reports

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

In NSW the auditor provides 2 audit reports:

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

Who uses the Financial Statements?

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

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

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

Bogan Shire Council

General Purpose Financial Statements

for the year ended 30 June 2024

Statement by Councillors and Management

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

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

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

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

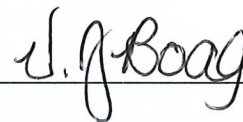
- present fairly the Council's operating result and financial position for the year
- accord with Council's accounting and other records.

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

Signed in accordance with a resolution of Council made on 22 August 2024.



G R J Neill
Mayor
22 August 2024



V J Boag
Councillor
22 August 2024



D A Francis
General Manager
22 August 2024



S A Waterhouse
Responsible Accounting Officer
22 August 2024

Bogan Shire Council

Income Statement

for the year ended 30 June 2024

Original unaudited budget 2024 \$ '000		Notes	Actual 2024 \$ '000	Actual 2023 \$ '000
	Income from continuing operations			
5,493	Rates and annual charges	B2-1	5,492	5,352
5,231	User charges and fees	B2-2	9,879	10,647
98	Other revenues	B2-3	307	229
9,180	Grants and contributions provided for operating purposes	B2-4	16,731	19,782
450	Grants and contributions provided for capital purposes	B2-4	8,057	12,183
857	Interest and investment income	B2-5	1,378	698
232	Other income	B2-6	314	266
339	Net gain from the disposal of assets	B4-1	–	–
21,880	Total income from continuing operations		42,158	49,157
	Expenses from continuing operations			
8,630	Employee benefits and on-costs	B3-1	8,256	8,360
12,682	Materials and services	B3-2	16,645	18,032
65	Borrowing costs	B3-3	64	69
4,442	Depreciation, amortisation and impairment of non-financial assets	B3-4	4,806	4,571
290	Other expenses	B3-5	260	269
–	Net loss from the disposal of assets	B4-1	215	67
26,109	Total expenses from continuing operations		30,246	31,368
(4,229)	Operating result from continuing operations		11,912	17,789
(4,229)	Net operating result for the year attributable to Council		11,912	17,789
(3,779)	Net operating result for the year before grants and contributions provided for capital purposes		3,855	5,606

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

Bogan Shire Council

Statement of Comprehensive Income

for the year ended 30 June 2024

	Notes	Actual 2024 \$ '000	Actual 2023 \$ '000
Net operating result for the year – from Income Statement		11,912	17,789
Other comprehensive income:			
Amounts which will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-6	<u>18,311</u>	<u>16,052</u>
Total items which will not be reclassified subsequently to the operating result		18,311	16,052
Total other comprehensive income for the year		<u>18,311</u>	<u>16,052</u>
Total comprehensive income for the year attributable to Council		<u>30,223</u>	<u>33,841</u>

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

Bogan Shire Council

Statement of Financial Position

as at 30 June 2024

	Notes	Actual 2024 \$ '000	Actual 2023 \$ '000
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	16,755	10,559
Investments	C1-2	16,800	12,800
Receivables	C1-4	7,079	17,137
Inventories	C1-5	1,391	901
Other		110	100
Total current assets		42,135	41,497
Non-current assets			
Receivables	C1-4	558	838
Infrastructure, property, plant and equipment (IPPE)	C1-6	307,625	283,924
Investments accounted for using the equity method	D2-1	124	88
Total non-current assets		308,307	284,850
Total assets		350,442	326,347
LIABILITIES			
Current liabilities			
Payables	C3-1	1,743	4,687
Contract liabilities	C3-2	5,221	8,216
Borrowings	C3-3	128	126
Employee benefit provisions	C3-4	2,028	2,090
Total current liabilities		9,120	15,119
Non-current liabilities			
Borrowings	C3-3	1,807	1,936
Total non-current liabilities		1,807	1,936
Total liabilities		10,927	17,055
Net assets		339,515	309,292
EQUITY			
Accumulated surplus	C4-1	207,873	195,961
IPPE revaluation reserve	C4-1	131,642	113,331
Council equity interest		339,515	309,292
Total equity		339,515	309,292

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

Bogan Shire Council

Statement of Changes in Equity

for the year ended 30 June 2024

	Notes	2024			2023		
		Accumulated surplus \$ '000	IPPE revaluation reserve \$ '000	Total equity \$ '000	Accumulated surplus \$ '000	IPPE revaluation reserve \$ '000	Total equity \$ '000
Opening balance at 1 July		195,961	113,331	309,292	178,172	97,279	275,451
Net operating result for the year		11,912	–	11,912	17,789	–	17,789
Other comprehensive income							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-6	–	18,311	18,311	–	16,052	16,052
Other comprehensive income		–	18,311	18,311	–	16,052	16,052
Total comprehensive income		11,912	18,311	30,223	17,789	16,052	33,841
Closing balance at 30 June		207,873	131,642	339,515	195,961	113,331	309,292

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

Bogan Shire Council

Statement of Cash Flows

for the year ended 30 June 2024

<i>Original unaudited budget 2024 \$ '000</i>		Notes	<i>Actual 2024 \$ '000</i>	<i>Actual 2023 \$ '000</i>
Cash flows from operating activities				
<i>Receipts:</i>				
5,909	Rates and annual charges		5,681	5,303
10,879	User charges and fees		14,142	8,966
1,245	Interest received		1,308	497
11,834	Grants and contributions		29,239	31,930
–	Bonds, deposits and retentions received		378	21
1,126	Other		1,950	2,361
<i>Payments:</i>				
(10,911)	Payments to employees		(8,312)	(8,231)
(15,757)	Payments for materials and services		(22,779)	(18,725)
(90)	Borrowing costs		(66)	(70)
(20)	Bonds, deposits and retentions refunded		(379)	(18)
(170)	Other		(280)	(445)
4,045	Net cash flows from operating activities	G1-1	20,882	21,589
Cash flows from investing activities				
<i>Receipts:</i>				
–	Redemption of term deposits		10,800	6,800
339	Proceeds from sale of IPPE		576	317
<i>Payments:</i>				
12,800	Acquisition of term deposits		(14,800)	(12,800)
279,294	Payments for IPPE		(11,135)	(15,867)
292,433	Net cash flows from investing activities		(14,559)	(21,550)
Cash flows from financing activities				
<i>Payments:</i>				
(2,062)	Repayment of borrowings		(127)	(123)
(2,062)	Net cash flows from financing activities		(127)	(123)
294,416	Net change in cash and cash equivalents		6,196	(84)
10,559	Cash and cash equivalents at beginning of year		10,559	10,643
304,975	Cash and cash equivalents at end of year	C1-1	16,755	10,559
12,800	plus: Investments on hand at end of year	C1-2	16,800	12,800
317,775	Total cash, cash equivalents and investments		33,555	23,359

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

Bogan Shire Council

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Bogan Shire Council

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A About Council and these financial statements

A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 22 August 2024. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs Council to amend the financial statements.

The material accounting policy information related to these consolidated financial statements are set out below. Accounting policies have been consistently applied to all the years presented, unless otherwise stated.

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Australian Accounting Interpretations, the *Local Government Act 1993 (Act)* and *Local Government (General) Regulation 2021 (Regulation)*, and the Local Government Code of Accounting Practice and Financial Reporting. Council is a not for-profit entity. The financial statements are presented in Australian dollars and are rounded to the nearest thousand dollars.

Historical cost convention

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

Significant accounting estimates and judgements

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Council's accounting policies. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Council and that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions

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

- (i) estimated fair values of infrastructure, property, plant and equipment – refer Note C1-6
- (ii) employee benefit provisions – refer Note C3-4.

Monies and other assets received by Council

The Consolidated Fund

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

The Consolidated Fund has been included in the financial statements of the Council.

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

- General purpose operations
- Water service
- Sewerage service

Volunteer services

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

A1-1 Basis of preparation (continued)

New accounting standards and interpretations issued but not yet effective

Certain new accounting standards and interpretations have been published that are not mandatory for the 30 June 2024 reporting period. Council has not applied any pronouncements before its operative date in the annual reporting period beginning 1 July 2023.

As at the date of authorisation of these financial statements Council does not consider that any of these new (and still to be applied) standards and interpretations are likely to have a material impact on the Council's future financial statements, financial position, financial performance or cash flows.

New accounting standards adopted during the year

During the year Council adopted all accounting standards and interpretations (as issued by the Australian Accounting Standards Board) which were mandatorily effective from the first time at 30 June 2024.

The following new standard is effective for the first time at 30 June 2024:

- **AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates**

The most significant change introduced by this standard is to remove the requirement to disclose significant accounting policies and instead require disclosure of material accounting policy information.

“Accounting policy information is material if, when considered together with other information included in an entity’s financial statements, it can reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements.”

In applying the new requirements, Council has after taking into account the various specific facts and circumstances applied professional judgement to ensure it discloses only material accounting policies as opposed to significant accounting policies throughout these financial statements.

B Financial Performance

B1 Functions or activities

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

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

	<i>Income</i>		<i>Expenses</i>		<i>Operating result</i>		<i>Grants and contributions</i>		<i>Carrying amount of assets</i>	
	<i>2024</i>	<i>2023</i>	<i>2024</i>	<i>2023</i>	<i>2024</i>	<i>2023</i>	<i>2024</i>	<i>2023</i>	<i>2024</i>	<i>2023</i>
	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>
Functions or activities										
Civic Leadership – Leadership, Advocacy & Governance	–	–	727	767	(727)	(767)	–	–	–	–
Civic Leadership – Managing Our Business	8,336	8,622	1,593	1,679	6,743	6,943	4,068	4,799	37,393	37,490
Economic – Local Industries & Business	86	362	78	77	8	285	86	332	469	319
Economic – Public Transport & Air Services	2	3	82	87	(80)	(84)	–	–	345	300
Economic – Tourism	18	191	132	137	(114)	54	128	170	–	–
Environmental – Built Environment	1,675	979	2,025	1,708	(350)	(729)	15	–	4,115	3,899
Environmental – Health, Safety & Regulation	317	345	512	559	(195)	(214)	288	293	38	36
Environmental – Natural Environment	79	354	251	226	(172)	128	106	398	–	–
Environmental – Waste & Recycling	1,276	1,253	1,060	1,065	216	188	157	171	575	282
Infrastructure – Sewer	1,349	610	888	1,002	461	(392)	641	–	13,686	12,980
Infrastructure – Transport Networks	19,565	21,760	13,834	16,175	5,731	5,585	12,820	13,948	212,098	196,600
Infrastructure – Water	3,919	8,574	3,211	2,459	708	6,115	1,460	6,408	51,926	48,737
Social – Community Centres	2,411	2,294	1,495	1,422	916	872	2,884	2,361	22,791	19,894
Social – Education	–	–	2	2	(2)	(2)	–	–	–	–
Social – Emergency Services	231	192	379	397	(148)	(205)	143	192	961	834
Social – Inclusive Communities	1,694	1,867	1,941	1,663	(247)	204	1,736	1,731	2,966	2,196
Social – Public Health	1,198	1,745	1,820	1,660	(622)	85	118	1,016	2,878	2,685
Social – Social & Cultural	2	6	216	283	(214)	(277)	138	146	201	95
Total functions and activities	42,158	49,157	30,246	31,368	11,912	17,789	24,788	31,965	350,442	326,347

B1-2 Components of functions or activities

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

Social - Social & Cultural

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

Social - Community Centres

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

Social - Inclusive Communities

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

Social - Education

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

Social - Public Health

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

Social - Emergency Services

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

Infrastructure - Transport Networks

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

Infrastructure - Water

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

Infrastructure - Sewer

Council has access to a safe and reliable sewerage service.

Environmental - Built Environment

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

Environmental - Waste & Recycling

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

B1-2 Components of functions or activities (continued)

Environmental - Natural Environment

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

Environmental - Health, Safety & Regulation

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

Economic - Local Industries & Business

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

Economic - Tourism

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

Economic - Public Transport & Air Services

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

Civic Leadership - Leadership, Advocacy & Governance

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

Civic Leadership - Managing Our Business

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

Civic Leadership - Disaster Management

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

B2 Sources of income

B2-1 Rates and annual charges

	2024	2023
	Actual	Actual
	\$ '000	\$ '000
Ordinary rates		
Residential	355	355
Farmland	1,940	1,876
Mining	673	649
Business	278	267
Less: pensioner rebates (mandatory)	(7)	(8)
Less: pensioner rebates (Council policy)	(6)	(7)
Rates levied to ratepayers	3,233	3,132
Pensioner rate subsidies received	7	8
Total ordinary rates	3,240	3,140
Annual charges (pursuant to s496, 496A, 496B, 501 & 611)		
Domestic waste management services	836	831
Water supply services	913	887
Sewerage services	390	379
Waste management services (non-domestic)	141	146
Less: pensioner rebates (mandatory)	(34)	(37)
Less: pensioner rebates (Council policy)	(28)	(30)
Annual charges levied	2,218	2,176
Pensioner annual charges subsidies received:		
– Water	9	9
– Sewerage	7	8
– Domestic waste management	18	19
Total annual charges	2,252	2,212
Total rates and annual charges	5,492	5,352

Council has used 2022 year valuations provided by the NSW Valuer General in calculating its rates.

Material accounting policy information

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

Pensioner rebates relate to reductions in rates and certain annual charges for eligible pensioners' place of residence in the local government council area.

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

B2-2 User charges and fees

		2024	2023
	<i>Timing</i>	Actual	Actual
		\$ '000	\$ '000
Specific user charges (per s502 - specific 'actual use' charges)			
Water supply services	1	1,430	1,253
Sewerage services	1	163	160
Total specific user charges		1,593	1,413
Other user charges and fees			
(i) Fees and charges – statutory and regulatory functions (per s608)			
Inspection services	2	4	4
Planning and building regulation	2	49	54
Private works – section 67	2	481	434
Regulatory/ statutory fees	2	6	13
Regulatory fees	2	3	2
Section 10.7 certificates (EP&A Act)	2	16	10
Section 603 certificates	2	8	8
Total fees and charges – statutory/regulatory		567	525
(ii) Fees and charges – other (incl. general user charges (per s608))			
Aerodrome	2	2	2
Cemeteries	2	36	36
Child care	2	256	267
Community centres	2	2	1
Library and art gallery	2	4	3
Medical centre	2	999	801
Museum	2	9	10
Waste disposal tipping fees	2	66	81
Park rents	2	1	3
Reimbursements	2	136	69
Transport for NSW works (state roads not controlled by Council)	2	6,203	7,431
Sundry sales	2	3	1
Water connection fees	2	2	4
Total fees and charges – other		7,719	8,709
Total other user charges and fees		8,286	9,234
Total user charges and fees		9,879	10,647
Timing of revenue recognition for user charges and fees			
User charges and fees recognised over time (1)		1,593	1,412
User charges and fees recognised at a point in time (2)		8,286	9,235
Total user charges and fees		9,879	10,647

Material accounting policy information

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

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

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

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

B2-3 Other revenues

	<i>Timing</i>	2024 Actual \$ '000	2023 Actual \$ '000
Legal fees recovery – rates and charges (extra charges)	2	54	24
Carbon Bank Energy Rebate	2	–	–
Diesel rebate	2	118	96
Insurance claims recoveries	2	43	28
Sales – general	2	9	24
Insurance policy rebate	2	49	27
Other (Procurement rebate)	2	1	–
Sales – scrap metal	2	27	19
Other	2	6	11
Total other revenue		307	229

Timing of revenue recognition for other revenue

Other revenue recognised over time (1)	–	–
Other revenue recognised at a point in time (2)	307	229
Total other revenue	307	229

Material accounting policy information for other revenue

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

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

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

B2-4 Grants and contributions

		Operating 2024 Actual \$ '000	Operating 2023 Actual \$ '000	Capital 2024 Actual \$ '000	Capital 2023 Actual \$ '000
	<i>Timing</i>				
General purpose grants and non-developer contributions (untied)					
Current year allocation					
Financial assistance – general component	2	314	975	–	–
Financial assistance – local roads component	2	73	459	–	–
Payment in advance - future year allocation					
Financial assistance – general component	2	3,586	3,749	–	–
Financial assistance – local roads component	2	1,612	1,815	–	–
Amount recognised as income during current year		5,585	6,998	–	–
Special purpose grants and non-developer contributions (tied)					
Cash contributions					
Bushfire and emergency services	2	143	192	–	–
Water supplies	2	374	–	1,084	6,408
Sewerage services	2	–	–	640	–
Child care	2	997	892	–	148
Community centres	1	–	–	86	333
Economic development	1	–	–	–	164
Heritage and cultural	2	–	25	–	–
Environmental programs	2	163	378	–	–
Library	2	71	69	6	–
Noxious weeds	2	76	43	–	–
Recreation and culture	1	176	146	2,070	2,223
Street lighting	2	17	16	–	–
Storm/flood damage	1	2,533	4,674	–	–
Transport (other roads and bridges funding)	2	4,129	3,563	2,184	1,503
Waste & Resource Management Facility	1	–	–	158	171
Medical centre	1	118	863	–	–
Youth services	1	45	273	223	320
Wage subsidy apprentices	2	33	126	–	–
Other (Flood Emergency AGRN1025)	1	–	–	288	293
Other (GP Housing)	1	–	–	–	153
Other (Bogan Shire Youth & Community Centre)	1	–	–	1,316	61
Transport (roads to recovery)	2	1,249	345	–	–
Other specific grants	2	–	160	–	–
Previously contributions:					
Medical centre	2	–	1	–	–
Roads and bridges	1	–	–	2	–
Tourism	2	–	–	–	6
Other contributions	2	–	30	–	–
Transport for NSW contributions (regional roads, block grant)	2	1,007	988	–	400
Total special purpose grants and non-developer contributions (tied)		11,131	12,784	8,057	12,183
Total grants and non-developer contributions		16,716	19,782	8,057	12,183
Comprising:					
– Commonwealth funding		7,889	8,315	1,225	1,168
– State funding		8,794	11,311	6,832	10,857
– Other funding		33	156	–	158
		16,716	19,782	8,057	12,183

B2-4 Grants and contributions (continued)

Developer contributions

	Notes	Timing	Operating 2024 Actual \$ '000	<i>Operating 2023 Actual \$ '000</i>	Capital 2024 Actual \$ '000	<i>Capital 2023 Actual \$ '000</i>
Developer contributions: (s7.4 & s7.11 - EP&A Act, s64 of the LGA):						
	G4					
Cash contributions						
S 7.12 – fixed development consent levies		2	15	–	–	–
Total developer contributions			15	–	–	–
Total contributions			15	–	–	–
Total grants and contributions			16,731	19,782	8,057	12,183
Timing of revenue recognition for grants and contributions						
Grants and contributions recognised over time (1)			2,872	6,026	4,143	9,974
Grants and contributions recognised at a point in time (2)			13,859	13,756	3,914	2,209
Total grants and contributions			16,731	19,782	8,057	12,183

B2-4 Grants and contributions (continued)

Unspent grants and contributions

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

	Operating 2024 Actual \$ '000	<i>Operating 2023 Actual \$ '000</i>	Capital 2024 Actual \$ '000	<i>Capital 2023 Actual \$ '000</i>
Unspent grants and contributions				
Unspent funds at 1 July	4,882	1,024	-	-
Add: Funds received and not recognised as revenue in the current year	4,624	4,741	-	-
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	(1,867)	(883)	-	-
Unspent funds at 30 June	7,639	4,882	-	-

Roads to Recovery Grant \$132K Rural Fire Service \$36K Planning Portal \$63K Ladies Toilets at Nyngan Golf Club \$4K, Resources for Regions 9 Programs \$1.051M, Regional & Local Roads Repair Program \$6.018M, Strong Start Cadetship \$23K, Netwaste Illegal Dumping \$18K, Regional Hosuing Strategy Planning Fund \$156K

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

B2-4 Grants and contributions (continued)

Material accounting policy information

Grants and contributions – enforceable agreement with sufficiently specific performance obligations

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

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

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

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

Capital grants

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

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

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

Developer contributions

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

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

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

Other grants and contributions

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

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

B2-5 Interest and investment income

	2024 Actual \$ '000	2023 Actual \$ '000
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	51	38
– Overdue user fees and charges	9	–
– Cash and investments	1,312	653
– Other	6	7
Total interest and investment income (losses)	1,378	698
Interest and investment income is attributable to:		
Unrestricted investments/financial assets:		
Overdue rates and annual charges (general fund)	29	17
General Council cash and investments	1,076	568
Restricted investments/funds – external:		
Water fund operations	113	22
Sewerage fund operations	150	70
Domestic waste management operations	10	21
Total interest and investment income	1,378	698

B2-6 Other income

	2024 Actual \$ '000	2023 Actual \$ '000
	Notes	
Rental income		
Other lease income		
Room/Facility Hire	87	60
Leaseback fees - council vehicles	14	12
Other	177	181
Total other lease income	278	253
Total rental income	278	253
	C2-2	
Net share of interests in joint ventures and associates using the equity method		
Joint ventures	36	13
Total net share of interests in joint ventures and associates using the equity method	36	13
	D2-1	
Total other income	314	266

B3 Costs of providing services

B3-1 Employee benefits and on-costs

	2024	2023
	Actual	Actual
	\$ '000	\$ '000
Salaries and wages	6,630	6,338
Employee leave entitlements (ELE)	1,262	1,517
ELE on-costs	(16)	(5)
Superannuation	822	761
Workers' compensation insurance	208	259
Fringe benefit tax (FBT)	57	56
Total employee costs	8,963	8,926
Less: capitalised costs	(707)	(566)
Total employee costs expensed	8,256	8,360
Number of 'full-time equivalent' employees (FTE) at year end	101	93

Material accounting policy information

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.

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

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

B3-2 Materials and services

	Notes	2024 Actual \$ '000	2023 Actual \$ '000
Raw materials and consumables		10,901	10,256
Contractor costs		16,931	21,219
Audit Fees	F2-1	68	73
Previously other expenses:			
Councillor and Mayoral fees and associated expenses	F1-2	170	157
Advertising		26	29
Bank charges		15	13
Cleaning		8	9
Computer software charges		290	272
Electricity and heating		235	214
Fire control expenses		156	183
Insurance		712	632
Office expenses (including computer expenses)		39	28
Postage		20	16
Printing and stationery		33	29
Street lighting		94	83
Subscriptions and publications		64	66
Telephone and communications		91	83
Tourism expenses (excluding employee costs)		17	24
Valuation fees		19	49
Travel expenses		29	31
Training costs (other than salaries and wages)		103	105
Other expenses		16	12
Legal expenses:			
– Legal expenses: debt recovery		48	23
– Legal expenses: other		13	19
Expenses from short-term leases		15	15
Expenses from leases of low value assets		4	4
Expenses from Peppercorn leases		11	11
Total materials and services		30,128	33,655
Less: capitalised costs		(13,483)	(15,623)
Total materials and services		16,645	18,032

B3-3 Borrowing costs

	2024 <i>Actual</i> \$ '000	2023 <i>Actual</i> \$ '000
Interest bearing liability costs		
Interest on loans	64	69
Total interest bearing liability costs	64	69
Total borrowing costs expensed	64	69

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

	Notes	2024 \$ '000	2023 \$ '000
Depreciation and amortisation			
Plant and equipment		936	858
Office equipment		76	79
Furniture and fittings		24	24
Infrastructure:	C1-6		
– Buildings – non-specialised		320	272
– Buildings – specialised		498	485
– Other structures		122	94
– Roads		1,732	1,730
– Bridges		154	154
– Footpaths		61	60
– Stormwater drainage		4	7
– Water supply network		628	569
– Sewerage network		251	239
Total depreciation and amortisation costs		4,806	4,571
Total depreciation, amortisation and impairment for non-financial assets		4,806	4,571

Material accounting policy information

Depreciation and amortisation

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

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

Impairment of non-financial assets

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

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

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

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

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

B3-5 Other expenses

	Notes	2024 Actual \$ '000	2023 Actual \$ '000
Impairment of receivables			
Rates and annual charges		-	20
Total impairment of receivables	C1-4	-	20
Other			
Contributions/levies to other levels of government			
– Emergency services levy (includes FRNSW, SES, and RFS levies)		221	212
Donations, contributions and assistance to other organisations (Section 356)		39	37
Total other expenses		260	269

B4 Gains or losses

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

	Notes	2024 Actual \$ '000	2023 Actual \$ '000
Gain (or loss) on disposal of property (excl. investment property)			
Less: carrying amount of property assets sold/written off		(221)	(11)
Gain (or loss) on disposal		(221)	(11)
Gain (or loss) on disposal of plant and equipment	C1-6		
Proceeds from disposal – plant and equipment		536	274
Less: carrying amount of plant and equipment assets sold/written off		(350)	(192)
Gain (or loss) on disposal		186	82
Gain (or loss) on disposal of infrastructure	C1-6		
Less: carrying amount of infrastructure assets sold/written off		(198)	(146)
Gain (or loss) on disposal		(198)	(146)
Gain (or loss) on disposal of term deposits	C1-2		
Proceeds from disposal/redemptions/maturities – term deposits		10,800	6,800
Less: carrying amount of term deposits sold/redeemed/matured		(10,800)	(6,800)
Gain (or loss) on disposal		–	–
Other (Operational Land)			
Proceeds from disposal – Other (Operational Land)		40	43
Less: carrying amount of Other (Operational Land) assets sold/written off		(22)	(35)
Gain (or loss) on disposal		18	8
Net gain (or loss) from disposal of assets		(215)	(67)

Material accounting policy information

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

B5 Performance against budget

B5-1 Material budget variations

Council's original budget was adopted by the Council on 22 June 2023 and is not required to be audited. The original projections on which the budget was based have been affected by a number of factors. These include state and federal government decisions, including new grant programs, changing economic activity, environmental factors, and by decisions made by Council.

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

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

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

\$ '000	2024 Budget	2024 Actual	2024 ----- Variance -----	
Revenues				
Rates and annual charges	5,493	5,492	(1)	0% U
User charges and fees	5,231	9,879	4,648	89% F
Council received additional funding from TfNSW contract and ordered works to what was originally budgeted.				
Other revenues	98	307	209	213% F
Council received additional income to what was budgeted.				
Operating grants and contributions	9,180	16,731	7,551	82% F
Council received Grant funds from Local Roads and Community Infrastructure, Regional Emergency Road Repair Fund and Regional Housing Strategy that weren't in the original budget.				
Capital grants and contributions	450	8,057	7,607	1,690% F
Council received funds from Restart NSW for the completion of the second Storage Dam which was accounted for in a previous budget as well as funding from the Public Library Infrastructure Grant and the Infrastructure Betterment Fund that weren't in the original budget.				
Interest and investment revenue	857	1,378	521	61% F
Interest rates were again favourable throughout the year and the budget was prepared predicting a decrease in interest rates.				
Net gains from disposal of assets	339	-	(339)	(100)% U
The amount of income budgeted did not take into account the cost of disposal of the capital items and therefore there is a variation to the budget.				
Other income	232	314	82	35% F
Council received additional income to what was originally budgeted.				

B5-1 Material budget variations (continued)

\$ '000	2024 Budget	2024 Actual	2024 ----- Variance -----		
Expenses					
Employee benefits and on-costs	8,630	8,256	374	4%	F
Materials and services	12,682	16,645	(3,963)	(31)%	U
Materials and services costs increased due to additional costs for the extra TfNSW ordered works and contract works as well as Grant projects that weren't originally budgeted that required materials do complete the works.					
Borrowing costs	65	64	1	2%	F
Depreciation, amortisation and impairment of non-financial assets	4,442	4,806	(364)	(8)%	U
Other expenses	290	260	30	10%	F
Council budget for an increase to the Emergency Service Levy which did not occur.					
Net losses from disposal of assets	-	215	(215)	∞	U
Not originally budgeted.					

Statement of cash flows

Cash flows from operating activities	4,045	20,882	16,837	416%	F
Additional operating cash flows due to extra income from TfNSW Contract and ordered works as well as additional grant funding provided throughout 2024.					
Cash flows from investing activities	292,433	(14,559)	(306,992)	(105)%	U
Additional investing cash flows are due to additional funding received allowing Council to invest more funds.					
Cash flows from financing activities	(2,062)	(127)	1,935	(94)%	F
Budget account for the Capital portion of the loan repayments and not just interest causing this variation to the budget.					

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

	2024	2023
	Actual	Actual
	\$ '000	\$ '000
Cash assets		
Cash on hand and at bank	101	101
Cash equivalent assets		
– Deposits at call	16,654	10,458
Total cash and cash equivalents	16,755	10,559
Reconciliation of cash and cash equivalents		
Total cash and cash equivalents per Statement of Financial Position	16,755	10,559
Balance as per the Statement of Cash Flows	16,755	10,559

C1-2 Financial investments

	2024	2024	2023	2023
	Current	Non-current	Current	Non-current
	Actual	Actual	Actual	Actual
	\$ '000	\$ '000	\$ '000	\$ '000
Debt securities at amortised cost				
Long term deposits	16,800	–	12,800	–
Total	16,800	–	12,800	–
Total financial investments	16,800	–	12,800	–
Total cash assets, cash equivalents and investments	33,555	–	23,359	–

Material accounting policy information

Financial assets

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

Amortised cost

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

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

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

C1-3 Restricted and allocated cash, cash equivalents and investments

	2024	2023
	Actual	Actual
	\$ '000	\$ '000
(a) Externally restricted cash, cash equivalents and investments		
Total cash, cash equivalents and investments	33,555	23,359
Less: Externally restricted cash, cash equivalents and investments	<u>(12,226)</u>	<u>(7,693)</u>
Cash, cash equivalents and investments not subject to external restrictions	21,329	15,666
External restrictions		
External restrictions – included in liabilities		
External restrictions included in cash, cash equivalents and investments above comprise:		
External restrictions – other		
External restrictions included in cash, cash equivalents and investments above comprise:		
Developer contributions – general	15	216
Specific purpose unexpended grants (recognised as revenue) – general fund	7,639	4,882
Water fund	2,511	–
Sewer fund	2,003	2,595
Domestic waste management	58	–
External restrictions – other	12,226	7,693
Total external restrictions	12,226	7,693

Cash, cash equivalents and investments subject to external restrictions are those which are only available for specific use by Council due to a restriction placed by legislation or third-party contractual agreement.

C1-3 Restricted and allocated cash, cash equivalents and investments (continued)

	2024	2023
	Actual	Actual
	\$ '000	\$ '000
(b) Internal allocations		
Cash, cash equivalents and investments not subject to external restrictions	21,329	15,666
Less: Internally restricted cash, cash equivalents and investments	(15,255)	(15,274)
Unrestricted and unallocated cash, cash equivalents and investments	6,074	392

Internal allocations

At 30 June, Council has internally allocated funds to the following:

Plant and vehicle replacement	3,163	978
Employees leave entitlement	507	522
Carry over works	4,392	2,928
Demolition fund	100	72
Lawlor Street	129	153
FAG grant in advance	5,197	5,564
Museum	14	18
Other (capital building projects)	138	55
Roads and ancillary services	1,373	4,711
Village amenities	121	107
Waste facility	121	166
Total internal allocations	15,255	15,274

Cash, cash equivalents and investments not subject to external restrictions may be internally allocated by resolution or policy of the elected Council.

	2024	2023
	Actual	Actual
	\$ '000	\$ '000
(c) Unrestricted and unallocated		
Unrestricted and unallocated cash, cash equivalents and investments	6,074	392

C1-4 Receivables

	2024 Current Actual \$ '000	2024 Non-current Actual \$ '000	2023 Current Actual \$ '000	2023 Non-current Actual \$ '000
Rates and annual charges	413	178	302	448
Interest and extra charges	–	211	–	217
User charges and fees	2,092	113	5,541	102
Private works	–	–	5	–
Contributions to works	819	–	284	–
Accrued revenues				
– Interest on investments	284	–	208	–
Government grants and subsidies	3,098	–	10,420	–
Net ATO receivable	379	–	389	–
Other debtors	21	93	15	108
Total	7,106	595	17,164	875
Less: provision for impairment				
Rates and annual charges	(27)	–	(27)	–
Interest and extra charges	–	(37)	–	(37)
Total provision for impairment – receivables	(27)	(37)	(27)	(37)
Total net receivables	7,079	558	17,137	838
Externally restricted receivables				
Water supply				
– Specific purpose grants	–	–	3,805	507
– Rates and availability charges	63	52	96	67
– Other	248	103	226	79
Sewerage services				
– Specific purpose grants	81	–	–	–
– Rates and availability charges	58	36	68	42
– Other	7	–	5	–
Total external restrictions	457	191	4,200	695
Internally restricted receivables				
– Internal restricted receivables - Specific Purpose Grants	–	–	5,149	–
- Internal restricted receivables - Plant Fund	–	–	2,000	–
Internally restricted receivables	–	–	7,149	–
Unrestricted receivables	6,622	367	5,788	143
Total net receivables	7,079	558	17,137	838

C1-4 Receivables (continued)

	2024	2023
	Actual	Actual
	\$ '000	\$ '000
Movement in provision for impairment of receivables		
Balance at the beginning of the year	64	44
+ new provisions recognised during the year	–	20
Balance at the end of the year	64	64

Material accounting policy information

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

Impairment

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

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

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

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

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

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

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

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

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

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

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

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

Rates and annual charges outstanding are secured against the property.

C1-5 Inventories

	2024	2024	2023	2023
	Current	Non-current	Current	Non-current
	Actual	Actual	Actual	Actual
	\$ '000	\$ '000	\$ '000	\$ '000
Inventories at cost				
Stores and materials	1,391	–	901	–
Total inventories at cost	1,391	–	901	–
Total inventories	1,391	–	901	–

Externally restricted assets

There are no restrictions applicable to the above assets.

Material accounting policy information

Raw materials and stores, work in progress and finished goods

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

C1-6 Infrastructure, property, plant and equipment

	At 1 July 2023			Asset movements during the reporting period							At 30 June 2024		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Adjustments and transfers	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
By aggregated asset class	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Capital work in progress	10,508	–	10,508	347	313	–	–	(9,501)	–	–	1,667	–	1,667
Plant and equipment	11,542	(4,898)	6,644	1,075	720	(337)	(936)	–	–	–	12,432	(5,266)	7,166
Office equipment	895	(642)	253	63	–	(13)	(76)	–	–	–	902	(675)	227
Furniture and fittings	295	(180)	115	10	16	–	(24)	–	–	–	322	(205)	117
Land:													
– Operational land	295	–	295	–	–	(22)	–	–	16	–	289	–	289
– Community land	2,268	–	2,268	–	–	–	–	–	(16)	–	2,252	–	2,252
– Crown land	1,170	–	1,170	–	–	–	–	–	–	–	1,170	–	1,170
Infrastructure:													
– Other structures	6,874	(2,276)	4,598	212	410	–	(122)	34	–	415	8,008	(2,461)	5,547
– Buildings – specialised	26,919	(15,266)	11,653	628	939	(221)	(498)	402	–	1,519	30,536	(16,114)	14,422
– Buildings – non-specialised	17,467	(5,029)	12,438	53	626	–	(320)	157	–	1,129	19,516	(5,433)	14,083
– Roads	112,161	(39,089)	73,072	2,971	281	(12)	(1,732)	884	–	5,655	122,307	(41,188)	81,119
– Bridges	20,269	(8,850)	11,419	–	–	–	(154)	–	–	767	21,358	(9,326)	12,032
– Footpaths	5,004	(2,771)	2,233	719	118	(186)	(61)	12	–	181	5,936	(2,920)	3,016
– Bulk earthworks (non-depreciable)	89,938	–	89,938	–	–	–	–	–	–	4,829	94,767	–	94,767
– Stormwater drainage	9,878	(209)	9,669	–	9	–	(4)	–	–	523	10,418	(221)	10,197
– Water supply network	52,808	(15,401)	37,407	482	282	–	(628)	8,012	–	2,523	64,260	(16,182)	48,078
– Sewerage network	20,417	(10,173)	10,244	713	–	–	(251)	–	–	770	22,165	(10,689)	11,476
Other assets:													
– Other	154	(154)	–	–	–	–	–	–	–	–	154	(154)	–
Total infrastructure, property, plant and equipment	388,862	(104,938)	283,924	7,273	3,714	(791)	(4,806)	–	–	18,311	418,459	(110,834)	307,625

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

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

	At 1 July 2022			Asset movements during the reporting period						At 30 June 2023		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
By aggregated asset class	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Capital work in progress	5,676	–	5,676	1,575	5,204	–	–	(1,947)	–	10,508	–	10,508
Plant and equipment	10,231	(4,185)	6,046	971	677	(192)	(858)	–	–	11,542	(4,898)	6,644
Office equipment	891	(586)	305	27	–	–	(79)	–	–	895	(642)	253
Furniture and fittings	295	(156)	139	–	–	–	(24)	–	–	295	(180)	115
Land:												
– Operational land	310	–	310	–	–	(35)	–	–	20	295	–	295
– Community land	1,787	–	1,787	–	138	–	–	–	343	2,268	–	2,268
– Crown land	1,022	–	1,022	–	–	–	–	–	148	1,170	–	1,170
Infrastructure:												
– Buildings – non-specialised	15,505	(4,391)	11,114	–	342	–	(272)	404	850	17,467	(5,029)	12,438
– Buildings – specialised	24,401	(13,670)	10,731	79	470	–	(485)	54	804	26,919	(15,266)	11,653
– Other structures	5,561	(2,016)	3,545	69	812	(11)	(94)	7	270	6,874	(2,276)	4,598
– Roads	102,868	(35,178)	67,690	2,106	1,027	(146)	(1,730)	226	3,899	112,161	(39,089)	73,072
– Bridges	19,138	(8,202)	10,936	–	–	–	(154)	–	637	20,269	(8,850)	11,419
– Footpaths	4,603	(2,556)	2,047	128	–	–	(60)	–	118	5,004	(2,771)	2,233
– Bulk earthworks (non-depreciable)	84,916	–	84,916	–	–	–	–	–	5,022	89,938	–	89,938
– Stormwater drainage	9,098	(187)	8,911	–	78	–	(7)	–	687	9,878	(209)	9,669
– Water supply network	46,600	(13,751)	32,849	1,367	–	–	(569)	1,256	2,504	52,808	(15,401)	37,407
– Sewerage network	18,956	(9,223)	9,733	–	–	–	(239)	–	750	20,417	(10,173)	10,244
Other assets:												
– Other	154	(154)	–	–	–	–	–	–	–	154	(154)	–
Total infrastructure, property, plant and equipment	352,012	(94,255)	257,757	6,322	8,748	(384)	(4,571)	–	16,052	388,862	(104,938)	283,924

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

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

Material accounting policy information

Initial recognition of infrastructure, property, plant and equipment (IPPE)

IPPE is measured initially at cost. Cost includes the fair value of the consideration given to acquire the asset (net of discounts and rebates) and any directly attributable cost of bringing the asset to working condition for its intended use (inclusive of import duties and taxes).

When infrastructure, property, plant and equipment is acquired by Council at significantly below fair value, the assets are initially recognised at their fair value at acquisition date.

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

Useful lives of IPPE

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

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

Plant and equipment	Years	Other equipment	Years
Office equipment	5 to 10	Playground equipment	20 to 40
Office furniture	10 to 20	Benches, seats etc.	20 to 40
Computer equipment	4		
Vehicles	5 to 8	Buildings	
Heavy plant/road making equipment	5 to 10	Buildings: masonry	40 to 70
Other plant and equipment	5 to 15	Buildings: other	40 to 70
Water and sewer assets		Stormwater assets	
Dams and reservoirs	80 to 100	Pump Stations	16 to 80
Bores	20 to 40	Signs	35
Reticulation pipes: PVC	70 to 80		
Reticulation pipes: other	25 to 75		
Pumps and telemetry	15 to 20		
Transportation assets		Other infrastructure assets	
Sealed roads: surface & shoulder	20 to 30	Swimming pools	40-70
Sealed roads: pavement	100	Other open space/recreational assets	40-70
Unsealed roads	100	Other infrastructure	40-70
Bridge: deck & rail	80		
Bridge: super & substructure	160		
Kerb & Gutter	75		
Footpaths & walkways	60 to 80		
Culverts	85		
Floodways	15 to 20		

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

Revaluation model

Infrastructure, property, plant and equipment are held at fair value. Comprehensive valuations are performed at least every 5 years, however the carrying amount of assets is assessed by Council at each reporting date to confirm that it is not materially different from current fair value.

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

Increases in the carrying amounts arising on revaluation are credited to the IPPE revaluation reserve. To the extent that the increase reverses a decrease previously recognising profit or loss relating to that asset class, the increase is first recognised as

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

profit or loss. Decreases that reverse previous increases of assets in the same class are first charged against IPPE revaluation reserve to the extent of the remaining reserve attributable to the class; all other decreases are charged to the Income Statement.

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

Land under roads

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

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

Crown reserves

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

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

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

Rural Fire Service assets

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

Council has assessed these assets as immaterial and have not recognised them.

Externally restricted infrastructure, property, plant and equipment

	as at 30/06/24			as at 30/06/23		
	Gross carrying amount \$ '000	Accumulated depn. and impairment \$ '000	Net carrying amount \$ '000	Gross carrying amount \$ '000	Accumulated depn. and impairment \$ '000	Net carrying amount \$ '000
Water supply						
WIP	871	–	871	8,732	–	8,732
Infrastructure	64,260	16,182	48,078	52,808	15,401	37,407
Total water supply	65,131	16,182	48,949	61,540	15,401	46,139
Sewerage services						
WIP	27	–	27	25	–	25
Infrastructure	22,165	10,689	11,476	20,417	10,173	10,244
Total sewerage services	22,192	10,689	11,503	20,442	10,173	10,269
Domestic waste management						
Plant and equipment	751	352	399	745	287	458
Total domestic waste management	751	352	399	745	287	458
Total restricted infrastructure, property, plant and equipment	88,074	27,223	60,851	82,727	25,861	56,866

C2 Leasing activities

C2-1 Council as a lessee

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

(a) Income Statement

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

	2024	2023
	Actual	Actual
	\$ '000	\$ '000
Expenses relating to short-term leases	15	15
Expenses relating to leases of low-value assets	4	4
Expenses relating to Peppercorn leases	11	11
	30	30

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

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

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

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

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

C2-1 Council as a lessee (continued)

Material accounting policy information

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

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

C2-2 Council as a lessor

Operating leases

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

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

	2024	2023
	Actual	Actual
	\$ '000	\$ '000

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

(i) Assets held as property, plant and equipment

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

Lease income (excluding variable lease payments not dependent on an index or rate)	278	253
Total income relating to operating leases for Council assets	278	253

(ii) Maturity analysis of contractual lease income

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

< 1 year	113	107
1–2 years	61	59
2–3 years	38	37
3–4 years	34	30
Total undiscounted lease payments to be received	246	233

C3 Liabilities of Council

C3-1 Payables

	2024	2024	2023	2023
	Current	Non-current	Current	Non-current
	\$ '000	\$ '000	\$ '000	\$ '000
Goods and services – operating expenditure	1,127	–	3,976	–
Goods and services – capital expenditure	40	–	188	–
Accrued expenses:				
– Borrowings	23	–	25	–
– Salaries and wages	219	–	191	–
Security bonds, deposits and retentions	19	–	20	–
Prepaid rates	315	–	287	–
Total payables	1,743	–	4,687	–

Payables relating to restricted assets

	2024	2024	2023	2023
	Current	Non-current	Current	Non-current
	\$ '000	\$ '000	\$ '000	\$ '000
Externally restricted assets				
Water	50	–	2,225	–
Sewer	1	–	–	–
Payables relating to externally restricted assets	51	–	2,225	–
Total payables relating to restricted assets	51	–	2,225	–
Total payables relating to unrestricted assets	1,692	–	2,462	–
Total payables	1,743	–	4,687	–

Payables

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

C3-2 Contract Liabilities

		2024	2024	2023	2023
		Current	Non-current	Current	Non-current
		Actual	Actual	Actual	Actual
	Notes	\$ '000	\$ '000	\$ '000	\$ '000
Grants and contributions received in advance:					
Unexpended capital grants (to construct Council controlled assets)	(i)	5,221	-	8,216	-
Total grants received in advance		5,221	-	8,216	-
Total contract liabilities		5,221	-	8,216	-

Notes

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

C3-2 Contract Liabilities (continued)

Contract liabilities relating to restricted assets

	2024 Current Actual \$ '000	2024 Non-current Actual \$ '000	2023 Current Actual \$ '000	2023 Non-current Actual \$ '000
Externally restricted assets				
Water	-	-	52	-
Sewer	-	-	560	-
Contract liabilities relating to externally restricted assets	-	-	612	-
Internally restricted assets				
Other (Capital Grants Received in Advance)	5,221	-	7,604	-
Contract liabilities relating to internally restricted assets	5,221	-	7,604	-
Total contract liabilities relating to restricted assets	5,221	-	8,216	-
Total contract liabilities	5,221	-	8,216	-

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

	2024 Actual \$ '000	2023 Actual \$ '000
Grants and contributions received in advance:		
Capital grants (to construct Council controlled assets)	3,469	2,878
User fees and charges received in advance:		
Transport for NSW works	-	274
Total revenue recognised that was included in the contract liability balance at the beginning of the period	3,469	3,152

Significant changes in contract liabilities

Council has expended some of the Grant Funding received in advance for Capital Projects in 2022/2023 however significant funds still remain that have been recognised as Contract Liabilities in 2023/2024.

Material accounting policy information

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

C3-3 Borrowings

	2024 Current Actual \$ '000	2024 Non-current Actual \$ '000	2023 Current Actual \$ '000	2023 Non-current Actual \$ '000
Loans – secured ¹	128	1,807	126	1,936
Total borrowings	128	1,807	126	1,936

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

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

C3-3 Borrowings (continued)

Borrowings relating to restricted assets

	2024 Current Actual \$ '000	2024 Non-current Actual \$ '000	2023 Current Actual \$ '000	2023 Non-current Actual \$ '000
Total borrowings relating to unrestricted assets	128	1,807	126	1,936
Total borrowings	128	1,807	126	1,936

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

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

(a) Changes in liabilities arising from financing activities

	2023		Non-cash movements			2024
	<i>Opening Balance</i> \$ '000	<i>Cash flows</i> \$ '000	<i>Acquisition</i> \$ '000	<i>Fair value changes</i> \$ '000	<i>Acquisition due to change in accounting policy</i> \$ '000	<i>Closing balance</i> \$ '000
Loans – secured	2,062	(127)	–	–	–	1,935
Total liabilities from financing activities	2,062	(127)	–	–	–	1,935

	2022		Non-cash movements			2023
	<i>Opening Balance</i> \$ '000	<i>Cash flows</i> \$ '000	<i>Acquisition</i> \$ '000	<i>Fair value changes</i> \$ '000	<i>Acquisition due to change in accounting policy</i> \$ '000	<i>Closing balance</i> \$ '000
Loans – secured	2,185	(123)	–	–	–	2,062
Total liabilities from financing activities	2,185	(123)	–	–	–	2,062

C3-3 Borrowings (continued)

(b) Financing arrangements

	2024	2023
	Actual	Actual
	\$ '000	\$ '000
Total facilities		
Total financing facilities available to Council at the reporting date are:		
Credit cards/purchase cards	45	45
Total financing arrangements	45	45
Drawn facilities		
Financing facilities drawn down at the reporting date are:		
– Credit cards/purchase cards	13	13
Total drawn financing arrangements	13	13
Undrawn facilities		
Undrawn financing facilities available to Council at the reporting date are:		
– Credit cards/purchase cards	32	32
Total undrawn financing arrangements	32	32
Breaches and defaults		
During the current and prior year, there were no defaults or breaches on any of the loans.		

C3-4 Employee benefit provisions

	2024	2024	2023	2023
	Current	Non-current	Current	Non-current
	Actual	Actual	Actual	Actual
	\$ '000	\$ '000	\$ '000	\$ '000
Annual leave	1,103	–	1,073	–
Long service leave	889	–	980	–
Other leave	36	–	37	–
Total employee benefit provisions	2,028	–	2,090	–

Employee benefit provisions relating to restricted assets

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

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

	2024	2023
	Actual	Actual
	\$ '000	\$ '000
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	1,267	1,286
	1,267	1,286

Material accounting policy information

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

Other long-term employee benefit obligations

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

C4 Reserves

C4-1 Nature and purpose of reserves

IPPE Revaluation reserve

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

D Council structure

D1 Results by fund

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

D1-1 Income Statement by fund

	General 2024 \$ '000	Water 2024 \$ '000	Sewer 2024 \$ '000
Income from continuing operations			
Rates and annual charges	4,218	897	377
User charges and fees	8,286	1,430	163
Interest and investment revenue	1,100	121	157
Other revenues	301	2	4
Grants and contributions provided for operating purposes	16,542	182	7
Grants and contributions provided for capital purposes	6,129	1,287	641
Other income	314	–	–
Total income from continuing operations	36,890	3,919	1,349
Expenses from continuing operations			
Employee benefits and on-costs	7,810	338	108
Materials and services	13,875	2,244	526
Borrowing costs	64	–	–
Depreciation, amortisation and impairment of non-financial assets	3,927	628	251
Other expenses	256	1	3
Net losses from the disposal of assets	215	–	–
Total expenses from continuing operations	26,147	3,211	888
Operating result from continuing operations	10,743	708	461
Net operating result for the year	10,743	708	461
Net operating result attributable to each council fund	10,743	708	461
Net operating result for the year before grants and contributions provided for capital purposes	4,614	(579)	(180)

D1-2 Statement of Financial Position by fund

	General 2024 \$ '000	Water 2024 \$ '000	Sewer 2024 \$ '000
ASSETS			
Current assets			
Cash and cash equivalents	12,241	2,511	2,003
Investments	16,800	–	–
Receivables	6,587	311	181
Inventories	1,391	–	–
Other	110	–	–
Total current assets	37,129	2,822	2,184
Non-current assets			
Receivables	237	155	166
Infrastructure, property, plant and equipment	247,173	48,949	11,503
Investments accounted for using the equity method	124	–	–
Total non-current assets	247,534	49,104	11,669
Total assets	284,663	51,926	13,853
LIABILITIES			
Current liabilities			
Payables	1,692	50	1
Contract liabilities	5,221	–	–
Borrowings	128	–	–
Employee benefit provision	2,028	–	–
Total current liabilities	9,069	50	1
Non-current liabilities			
Borrowings	1,807	–	–
Total non-current liabilities	1,807	–	–
Total liabilities	10,876	50	1
Net assets	273,787	51,876	13,852
EQUITY			
Accumulated surplus	174,731	26,558	6,584
Revaluation reserves	99,056	25,318	7,268
Council equity interest	273,787	51,876	13,852
Total equity	273,787	51,876	13,852

D1-3 Details of internal loans

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

Details of individual internal loans	Council ID / Ref
Borrower (by purpose)	General Fund
Lender (by purpose)	Sewer Fund
Date of Minister's approval	21/06/2018
Date raised	1/01/2019
Term years	10 years
Dates of maturity	1/07/2028
Rate of interest (%)	3%
Amount originally raised	\$340,000
Total repaid during year (principal and interest) (\$'000)	\$39,607
Principal outstanding at end of year (\$'000)	\$165,568

D2 Interests in other entities

	<i>Council's share of net assets</i>	
	<i>2024</i> <i>\$ '000</i>	<i>2023</i> <i>\$ '000</i>
Council's share of net assets		
Net share of interests in joint ventures and associates using the equity method – assets		
Joint ventures	124	88
Total net share of interests in joint ventures and associates using the equity method – assets	124	88
Total Council's share of net assets	124	88

D2-1 Interests in joint arrangements

Net carrying amounts – Council's share

	<i>Place of business</i>	<i>Nature of relationship</i>	<i>Interest in ownership</i>		<i>2024</i> <i>\$ '000</i>	<i>2023</i> <i>\$ '000</i>
			<i>2024</i>	<i>2023</i>		
North Western Library Co-operative	Warren	Joint venture	25.0%	25.0%	124	88
Total carrying amounts – material joint ventures					124	88

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

Material joint ventures

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

Details

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

Relevant interests and fair values

	<i>Interest in outputs</i>		<i>Proportion of voting power</i>	
	<i>2024</i>	<i>2023</i>	<i>2024</i>	<i>2023</i>
North Western Library Co-operative	25.0%	25.0%	25.0%	25.0%

D2-1 Interests in joint arrangements (continued)

Summarised financial information for joint ventures

	North Western Library Co-operative	
	2024	2023
	Actual	Actual
	\$ '000	\$ '000
Statement of financial position		
Current assets		
Cash and cash equivalents	239	100
Non-current assets		
	259	253
Net assets	498	353
Statement of comprehensive income		
Income	267	258
Other expenses	(122)	(205)
Profit/(loss) from continuing operations	145	53
Profit/(loss) for the period	145	53
Total comprehensive income	145	53
Share of income – Council (%)	25.0%	25.0%
Profit/(loss) – Council (\$)	36	13
Total comprehensive income – Council (\$)	36	13
Reconciliation of the carrying amount		
Opening net assets (1 July)	353	300
Profit/(loss) for the period	145	53
Closing net assets	498	353
Council's share of net assets (%)	25.0%	25.0%
Council's share of net assets (\$)	124	88

Material accounting policy information

The Council has determined that it has only joint ventures.

Joint ventures:

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

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

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

E Risks and accounting uncertainties

E1-1 Risks relating to financial instruments held

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

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

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

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

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

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

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

The risks associated with the instruments held are:

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

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

(a) Market risk – interest rate and price risk

	2024 \$ '000	2023 \$ '000
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The impact on result for the year and equity of a reasonably possible movement in the price of investments held and interest rates is shown below. The reasonably possible movements were determined based on historical movements and economic conditions in place at the reporting date.

Impact of a 1% movement in interest rates

– Equity / Income Statement	334	233
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Impact of a 10% movement in price of investments

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

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

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

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

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

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

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

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

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

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

Credit risk profile

Receivables – rates and annual charges

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

	<i>Not yet overdue rates and annual charges</i>			<i>Total</i> \$ '000
	<i>Not yet overdue</i> \$ '000	<i>< 5 years</i> \$ '000	<i>≥ 5 years</i> \$ '000	
2024				
Gross carrying amount	–	590	1	591
2023				
Gross carrying amount	–	632	118	750

Receivables - non-rates and annual charges and contract assets

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

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

	<i>Not yet overdue</i> \$ '000	<i>Overdue debts</i>				<i>Total</i> \$ '000
		<i>0 - 30 days</i> \$ '000	<i>31 - 60 days</i> \$ '000	<i>61 - 90 days</i> \$ '000	<i>> 91 days</i> \$ '000	
2024						
Gross carrying amount	4,927	14	1	–	2,168	7,110
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ECL provision	–	–	–	–	–	–
2023						
Gross carrying amount	15,958	287	104	–	940	17,289
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ECL provision	–	–	–	–	–	–

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

(c) Liquidity risk

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

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

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

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

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

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

	<i>Weighted average interest rate %</i>	<i>Subject to no maturity \$ '000</i>	<i>payable in:</i>			<i>Total cash outflows \$ '000</i>	<i>Actual carrying values \$ '000</i>
			<i>≤ 1 Year \$ '000</i>	<i>1 - 5 Years \$ '000</i>	<i>> 5 Years \$ '000</i>		
2024							
Payables	0.00%	19	1,724	–	–	1,743	1,743
Borrowings	2.94%	–	186	744	1,005	1,935	1,935
Total financial liabilities		19	1,910	744	1,005	3,678	3,678
2023							
Payables	0.00%	20	4,667	–	–	4,687	4,687
Borrowings	2.94%	–	186	744	1,132	2,062	2,062
Total financial liabilities		20	4,853	744	1,132	6,749	6,749

Loan agreement breaches

Council had no loan agreement breaches during the reporting year.

E2-1 Fair value measurement

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

– Infrastructure, property, plant and equipment

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

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

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

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

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

The table below shows the assigned level for each asset and liability held at fair value by Council.

\$ '000	Notes	Fair value measurement hierarchy							
		Date of latest valuation		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2024	2023	2024	2023	2024	2023	2024	2023
Recurring fair value measurements									
Infrastructure, property, plant and equipment									
	C1-6								
Plant and equipment				–	–	7,166	6,644	7,166	6,644
Office equipment				–	–	227	253	227	253
Furniture and fittings				–	–	117	115	117	115
Operational land		30/06/23	30/06/23	–	–	289	295	289	295
Community land and crown land		30/06/23	30/06/23	–	–	3,422	3,438	3,422	3,438
Buildings – non-specialised		30/06/22	30/06/22	4,471	4,174	9,612	8,264	14,083	12,438
Buildings – specialised		30/06/22	30/06/22	141	39	14,281	11,614	14,422	11,653
Other structures		30/06/22	30/06/22	–	–	5,547	4,598	5,547	4,598
Roads		30/06/22	30/06/22	–	–	81,119	73,072	81,119	73,072
Bulk earthworks		30/06/22	30/06/22	–	–	94,767	89,938	94,767	89,938
Storm water drainage		30/06/22	30/06/22	–	–	10,197	9,669	10,197	9,669
Water supply network		30/06/21	30/06/21	–	–	48,078	37,407	48,078	37,407
Sewerage network		30/06/21	30/06/21	–	–	11,476	10,244	11,476	10,244
Bridges		30/06/22	30/06/22	–	–	12,032	11,419	12,032	11,419
Footpaths		30/06/22	30/06/22	–	–	3,016	2,233	3,016	2,233
Total infrastructure, property, plant and equipment				4,612	4,213	301,346	269,203	305,958	273,416

Non-recurring fair value measurements

Transfers between level 1 and level 2 fair value hierarchies

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

Valuation techniques

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

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

E2-1 Fair value measurement (continued)

Infrastructure, property, plant and equipment (IPPE)

Plant & Equipment, Office Equipment and Furniture & Fittings

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

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

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

Operational & Community Land

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

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

Buildings – Non-Specialised & Specialised

Non-Specialised & Specialised Buildings were valued by external valuers in 2022. Aspect Property Consultants used the principles of Fair Value as defined in Accounting Standard AASB13. They applied the following techniques.

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

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

Cost Approach

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

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

Market Approach

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

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

Other Structures

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

A cost approach was used to value other structures.

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

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

Roads, Bridges and Footpaths

Roads, Bridges and Footpaths were valued by external valuers Assetic in 2022. The valuation was undertaken in accordance with Australian Accounting Standards including AASB133 Fair Value Measurement, AASB116 Property, Plant & Equipment, AASB5 Assets Held for Sale and AASB136 Impairment. They have applied the following techniques.

E2-1 Fair value measurement (continued)

Inputs to the valuation include the design and construction, average cost of construction, condition and consumption score for each component. As these are supported by observable evidence obtained via inspection and market evidence they have been classified as Level 2 inputs. The unobservable inputs used to assess the level of remaining service potential required extensive professional judgement and impacted significantly on the final determination of fair value. As such these assets were classified as having been valued using level 3 valuation inputs.

As this method is based on determining the Replacement Cost of the modern equivalent (or cost of reproduction where relevant) and then adjusting for the level of consumed future economic benefit and impairment. This approach estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors.

As a result, the revaluation for Council's assets portfolio is classified as having been valued using Level 3 valuation inputs. Under this approach, the cost to replace the asset is calculated and then adjusted to take account of an accumulated depreciation. The valuer disaggregated the assets into different components and for each component determined a value based on the interrelationship between a range of factors, as mentioned.

Roads comprise of sealed pavement, unsealed pavement, kerb and gutter and culverts, signs, shelters and traffic islands.

All assets valued at fair value are being used for their highest and best use based on previous assumptions.

Storm Water Drainage

Storm Water was valued by external valuers Assetic in 2022. The valuation was undertaken in accordance with Australian Accounting Standards including AASB133 Fair Value Measurement, AASB116 Property, Plant & Equipment, AASB5 Assets Held for Sale and AASB136 Impairment. They have applied the following techniques;

Inputs to the valuation include the design and construction, average cost of construction, condition and consumption score for each component. As these are supported by observable evidence obtained via inspection and market evidence they have been classified as Level 2 inputs. The unobservable inputs used to assess the level of remaining service potential required extensive professional judgement and impacted significantly on the final determination of fair value. As such these assets were classified as having been valued using level 3 valuation inputs.

As this method is based on determining the Replacement Cost of the modern equivalent (or cost of reproduction where relevant) and then adjusting for the level of consumed future economic benefit and impairment. This approach estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors.

As a result, the revaluation for Council's assets portfolio is classified as having been valued using Level 3 valuation inputs. Under this approach, the cost to replace the asset is calculated and then adjusted to take account of an accumulated depreciation. The valuer disaggregated the assets into different components and for each component determined a value based on the interrelationship between a range of factors, as mentioned.

Storm Water Drainage comprises levee bank, open drain, distribution system pumping station and hazard signs.

All assets valued at fair value are being used for their highest and best use based on previous assumptions.

Water Supply Network

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

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

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

- The remaining useful lives have been determined through the application of remaining life models and took into account factors like physical use, wear and tear, historical maintenance practices, construction standards, material type of each asset component, testing and evaluation, age, adaptability, functionality, utilisation and capacity.
 - Where methods or standards of design and/or construction have changed, the current replacement cost of an asset has been estimated using its modern engineering equivalent replacement asset (MEERA).
 - Where possible, unit prices and rates have been based on recent capital projects of Council and maintenance estimating rates. All rates for construction are compared to industry sources.
 - Additional excavation works, design and project management fees have been allowed for under the fair-value approach.
- The current replacement cost (CRC) of an asset includes the cost of decommissioning, removal and site restoration to the extent required for the construction or installation of the replacement asset. Where it is intended to decommission and not replace an asset, the CRC includes an allowance for such decommissioning, removal and site restoration.

E2-1 Fair value measurement (continued)

- Where no current condition data was available, estimates were made based on the age of the assets and the best information currently available.

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

Sewerage Network

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

In 2020/2021 Council undertook a revaluation of its Water Assets by external valuers MorisonLow. The asset valuation was completed in accordance with AASB16 and AASB13. As part of the valuation, a condition inspection was undertaken of above ground assets in Nyngan as well as in the Villages of Coolabah, Girilambone & Hermidale.

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

- The remaining useful lives have been determined through the application of remaining useful life models and took into account factors like physical use, wear and tear, historical maintenance practices, construction standards, material type of each asset component, testing and evaluation, age, adaptability, functionality, utilisation and capacity.

- Where methods or standards of design and/or construction have changed, the current replacement cost of an asset has been estimated using its modern engineering equivalent replacement asset (MEERA).

- Where possible, unit prices and rates have been based on recent capital projects of Council and maintenance estimating rates. All rates for construction are compared to industry sources.

- Additional excavation works, design and project management fees have been allowed for under the fair-value approach. The current replacement cost (CRC) of an asset includes the cost of decommissioning, removal and site restoration to the extent required for the construction or installation of the replacement asset. Where it is intended to decommission and not replace an asset, the CRC includes an allowance for such decommissioning, removal and site restoration.

- Where no current condition was available estimates were made based on the age of the assets and the best information currently available.

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

E2-1 Fair value measurement (continued)

Fair value measurements using significant unobservable inputs (level 3)

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

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

	<i>Fair value (30/6/24) 2024 \$ '000</i>	<i>Valuation technique/s</i>	<i>Unobservable inputs</i>
Infrastructure, property, plant and equipment			
Plant and equipment	7,166	Cost Approach	<ul style="list-style-type: none"> • Gross replacement cost • Remaining useful life • Residual value
Office equipment	227	Cost Approach	<ul style="list-style-type: none"> • Gross replacement cost • Remaining useful life • Residual value
Furniture and fittings	117	Cost Approach	<ul style="list-style-type: none"> • Gross replacement cost • Remaining useful life • Residual value
Operational land	289	Land Value provided by the Valuer-General or an average unit rate based on the Land Value for similar properties where the Valuer-General did not provide a Land Value, having regard to the highest and best use for the land	<ul style="list-style-type: none"> • Land value based on price per square metre
Community land and Crown land	3,422	Land Value provided by the Valuer-General or an average unit rate based on the Land Value for similar properties where the Valuer-General did not provide a Land Value, having regard to the highest and best use for the land	<ul style="list-style-type: none"> • Land value based on price per square metre
Buildings – non - specialised	14,083	Cost & Market approach used by external Valuers, Aspect Property Consultants, Nyngan as at 30/6/22. Indexation used in 2023 to keep replacement costs in line with increases to costs of labour & materials.	<ul style="list-style-type: none"> • Gross replacement cost • Asset condition • Remaining useful life • Residual value
Buildings – specialised	14,422	Cost & Market approach used by external Valuers, Aspect Property Consultants, Nyngan as at 30/6/22. Indexation used in 2023 to keep replacement costs in line with increases to costs of labour & materials.	<ul style="list-style-type: none"> • Gross replacement cost • Asset condition • Remaining useful life • Residual value
Other structures	5,547	Cost & Market approach used by external Valuers, Aspect Property Consultants, Nyngan as at 30/6/22. Indexation used in 2023 to keep replacement costs in line with increases to costs of labour and materials.	<ul style="list-style-type: none"> • Gross replacement cost • Asset condition • Remaining useful life • Residual value
Roads	81,119	Cost Approach using Level 3 inputs due to no market based evidence used by External Valuers - Assetic as at 30/6/21. Indexation used in 2023 to keep replacement costs in line with increases to costs of labour and materials.	<ul style="list-style-type: none"> • Gross replacement cost • Asset condition • Remaining useful life • Residual value

E2-1 Fair value measurement (continued)

	Fair value (30/6/24) 2024 \$ '000	Valuation technique/s	Unobservable inputs
Bulk earthworks	94,767	Cost Approach using Level 3 inputs due to no market based evidence used by External Valuers - Assetic as at 30/6/21. Indexation used in 2023 to keep replacement costs in line with increases to costs of labour and materials.	<ul style="list-style-type: none"> • Gross replacement cost • Asset condition • Remaining useful life • Residual value
Storm water drainage	10,197	Cost Approach using Level 3 inputs due to no market based evidence used by External Valuers - Assetic as at 30/6/21. Indexation used in 2023 to keep replacement costs in line with increases to costs of labour and materials.	<ul style="list-style-type: none"> • Gross replacement cost • Asset condition • Remaining useful life • Residual value
Water supply network	48,078	Cost Approach using Level 3 inputs due to no market based evidence. Indexation used in 2023.	<ul style="list-style-type: none"> • Gross replacement cost • Asset condition • Remaining useful life • Residual value
Sewer network	11,476	Cost Approach using Level 3 inputs due to no market based evidence. Indexation used in 2023.	<ul style="list-style-type: none"> • Gross replacement cost • Asset condition • Remaining useful life • Residual value
Bridges	12,032	Cost Approach using Level 3 inputs due to no market based evidence used by External Valuers - Assetic as at 30/6/21. Indexation used in 2023 to keep replacement costs in line with increases to costs of labour and materials.	<ul style="list-style-type: none"> • Gross replacement cost • Asset condition • Remaining useful life • Residual value
Footpaths	3,016	Cost Approach using Level 3 inputs due to no market based evidence used by External Valuers - Assetic as at 30/6/21. Indexation used in 2023 to keep replacement costs in line with increases to costs of labour and materials.	<ul style="list-style-type: none"> • Gross replacement cost • Asset condition • Remaining useful life • Residual value

E2-1 Fair value measurement (continued)

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

	<i>Plant and equipment</i>		<i>Office equipment</i>		<i>Furniture and fittings</i>		<i>Operational Land</i>	
	<i>2024</i>	<i>2023</i>	<i>2024</i>	<i>2023</i>	<i>2024</i>	<i>2023</i>	<i>2024</i>	<i>2023</i>
	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>
	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>
Opening balance	6,644	6,046	253	305	115	139	295	310
Total gains or losses for the period								
Other movements								
Purchases (GBV)	1,795	1,648	63	27	26	–	–	–
Disposals (WDV)	(337)	(192)	(13)	–	–	–	(22)	(35)
Depreciation and impairment	(936)	(858)	(76)	(79)	(24)	(24)	–	–
Other movement (Reval Increment)	–	–	–	–	–	–	–	20
Other movement (adjustments for rounding)	–	–	–	–	–	–	16	–
Closing balance	7,166	6,644	227	253	117	115	289	295

	<i>Community/ crown land</i>		<i>Buildings non-specialised</i>		<i>Building specialised</i>		<i>Other structures</i>	
	<i>2024</i>	<i>2023</i>	<i>2024</i>	<i>2023</i>	<i>2024</i>	<i>2023</i>	<i>2024</i>	<i>2023</i>
	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>
	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>
Opening balance	3,438	2,809	8,264	6,940	11,614	10,692	4,598	3,545
Total gains or losses for the period								
Other movements								
Purchases (GBV)	–	138	667	342	1,467	549	622	881
Disposals (WDV)	–	–	–	–	(221)	–	–	(11)
Depreciation and impairment	–	–	(225)	(272)	(494)	(485)	(122)	(94)
Other movement (Reval Increment)	–	491	749	850	1,513	804	415	270
Other movement (WIP)	–	–	157	404	402	54	34	7
Other movement (adjustments for rounding)	(16)	–	–	–	–	–	–	–
Closing balance	3,422	3,438	9,612	8,264	14,281	11,614	5,547	4,598

E2-1 Fair value measurement (continued)

	Roads		Bulk earthworks		Stormwater drainage		Water network	
	2024	2023	2024	2023	2024	2023	2024	2023
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Opening balance	73,072	67,690	89,938	84,916	9,669	8,911	37,407	32,849
Total gains or losses for the period								
Other movements								
Purchases (GBV)	3,252	3,133	–	–	9	78	764	1,367
Disposals (WDV)	(12)	(146)	–	–	–	–	–	–
Depreciation and impairment	(1,732)	(1,730)	–	–	(4)	(7)	(628)	(569)
Other movement (Reval Increment)	5,655	3,899	4,829	5,022	523	687	2,523	2,504
Other movement (WIP)	884	226	–	–	–	–	8,012	1,256
Closing balance	81,119	73,072	94,767	89,938	10,197	9,669	48,078	37,407

	Bridges		Footpaths		Sewerage		Total	
	2024	2023	2024	2023	2024	2023	2024	2023
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Opening balance	11,419	10,936	2,233	2,047	10,244	9,733	269,203	247,868
Purchases (GBV)	–	–	837	128	713	–	10,215	8,291
Disposals (WDV)	–	–	(186)	–	–	–	(791)	(384)
Depreciation and impairment	(154)	(154)	(61)	(60)	(251)	(239)	(4,707)	(4,571)
Other movement (Reval Increment)	767	637	181	118	770	750	17,925	16,052
Other movement (WIP)	–	–	12	–	–	–	9,501	1,947
Closing balance	12,032	11,419	3,016	2,233	11,476	10,244	301,346	269,203

Information relating to the transfers into and out of the level 3 fair valuation hierarchy includes:**Buildings - non-specialised**

\$714K was transferred into Buildings for extension to the Early Learning Centre from Work-in-Progress in 2022/2023 and current year acquisitions, in addition to this \$6K was transferred for new air conditioners at 8B Dandaloo St, \$6K for electrical upgrades at 76A Pangee St, \$41K for replacements solar battery and inverter at the Waste Facility and \$69K for new driveways at the three village RFS sheds.

E2-1 Fair value measurement (continued)

Buildings - specialised

\$51k was spent on toilet block near the Cobb and Co Coach, \$100K on refurbishing Toilet Block at Davidson Park, \$221K on refurbishing CWA Hall, \$44K on Security shutters, sewer pump station and sink, becnh and hot water unit in BBQ area at the Larkin Oval Canteen Facility, \$20K at the ELC for new security cameras, \$19K for Walker Pavilion kitchen renovations, \$21K new shelving at Wye Pavilion, \$142K Girilambone toilet block, \$42K at the Nyngan pool for a new gantry, elctric hoist & media supply and \$150K for new amenties block, \$86K for toilet block at lower weir, \$572K for new female amenities at Larkin Oval, \$203K for new Pony Club amenities block and BBQ area, \$142K to refurbish Tennis Clubhouse, \$100K to refurnish old Fire Station, \$9K for security cameras at workshop and \$46K for the Waste & Recycling shed at the Waste Facility.

Other Structures

\$96K was transferred for New bins, seating, garden beds, viewing platform and shelter at the Big Bogan carpark extension, \$38K for Davidson Park irrigation and \$32 for the Mural Wall and seatings, \$4K for solar lights on the Nymagee St footpath, \$19K for showground shelter over grandstand, \$202K for resurfacing tennis courts, \$89K for Youth Centre shade sails and flexible bollards in carpark and an electronic scoreboard for the sports hall, \$24 for security cameras at aerodrome, \$58K for Hermidale sports ground grandstand and wash down bay, \$35K for Waste Facility gantry, tank and irrigation parts and litter fencing, \$20K for ELC landscaping and new fencing, \$3K for O'Reilly park seating and 22K for drinking fountain and footpaths and handrails at Nyngan Pool .

Roads

An amount of \$1,095k was transferred into roads for R2R Program resheeting, resealing and construction. \$626K on Tottenham Rd through the repair grant. \$1,845K was for resealing and resheeting from Fixing Local Roads program, \$467K was spent on widening and additional gravel and resealing on LRCI projects, \$21K on kerb & gutter replacements and \$80K on carparks at the Big Bogan and the ELC.

Footpaths

\$547K was transferred for the upgrade of footpaths in Pangee St for Resources for Regions Funding as well as \$185K for the renewal of footpaths through the LRCI prohram.

\$117K was transferred for new footpaths at the Big Bogan extension, Davidson Park, Larkin Oval female changeroom amd footpath near the Electric Vehicle charging station.

Stormwater Assets

An amount of \$9K was transferred for a pipe culvert at the Junior League oval.

Highest and best use

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

E3-1 Contingencies

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

LIABILITIES NOT RECOGNISED

1. Guarantees

(i) Defined benefit superannuation contribution plans

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

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

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

Description of the funding arrangements, including the method used to determine Council's rate of contributions and any minimum funding requirements.

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

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

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

* For 180 Point Members, Employers are required to contribute 8.5% of salaries for the year ending 30 June 2024 (increasing to 9% in line with the increase in the Superannuation Guarantee) to these members' accumulation accounts, which are paid in addition to members' defined benefits.

The past service contribution for each Pooled Employer is a share of the total past service contributions of \$20.0 million for 1 January 2022 to 31 December 2024, apportioned according to each employer's share of the accrued liabilities as at 30 June 2023. These past service contributions are used to maintain the adequacy of the funding position for the accrued liabilities.

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

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

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

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

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

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

E3-1 Contingencies (continued)

The amount of Council employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ended 30th June 2024 was \$37,122.00. The last formal valuation of the Fund was undertaken by the Fund Actuary, Richard Boyfield FIAA as at 30 June 2023.

The amount of additional contributions included in the total employer contribution advised above is \$13,962.52. Council's expected contribution to the plan for the next annual reporting period is \$26,052.40.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2024 is:

Employer reserves only *	\$millions	Asset Coverage
Assets	2,237.5	
Past Service Liabilities	2,141.9	104.5%
Vested Benefits	2,159.8	103.6%

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

The share of tany funding surplus or deficit that can be attributed to Council is 0.14%.

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

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

Investment return	6% per annum
Salary inflation *	3.5% per annum
Increase in CPI	3.5% for FY 23/24 2.5% per annum thereafter

*Plus promotional increases

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

Please note that the estimated employer reserves financial position above is a preliminary calculation, and once all the relevant information has been received by the Funds Actuary, the final end of year review, which will be a triennial actuarial investigation, will be completed by December 2024.

(ii) Statewide Limited

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

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

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

(iii) StateCover Limited

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

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

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

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

E3-1 Contingencies (continued)

(iv) Other guarantees

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

2. Other liabilities

(i) Third party claims

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

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

ASSETS NOT RECOGNISED

(i) Land under roads

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

(ii) Infringement notices/fines

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

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

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

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

F People and relationships

F1 Related party disclosures

F1-1 Key management personnel (KMP)

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

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

	2024	2023
	\$ '000	\$ '000
Compensation:		
Short-term benefits	1,908	1,730
Post-employment benefits	204	177
Other long-term benefits	51	37
Termination benefits	37	23
Total	2,200	1,967

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

Other transactions with KMP and their related parties

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

Nature of the transaction	Ref	Transactions during the year \$ '000	Outstanding balances including commitments \$ '000	Terms and conditions	Impairment provision on outstanding balances \$ '000	Impairment expense \$ '000
2024						
Supply of goods and service	1	65	–	30 days	–	–
Supply of service	2	4,167	–	14 days	–	–
Supply of goods	3	4	–	14 days	–	–
Supply of goods	1	4	–	14 days	–	–
Supply of goods and service	3	27	–	14 days	–	–
Supply of Goods or Service	3	7	–	14 days	–	–
Supply of Goods or Service	3	49	–	7 days	–	–
Supply of Goods or Services	3	89	–	5 days	–	–
Supply of service	2	16	–	5 days	–	–
2023						
Supply of goods and service	1	49	–	30 days	–	–
Supply of service	2	5,316	–	14 days	–	–
Supply of goods	3	12	–	14 days	–	–
Supply of goods	1	3	–	14 days	–	–
Supply of goods and service	3	20	–	14 days	–	–
Supply of Goods or Service	3	9	–	14 days	–	–

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

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

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

F1-2 Councillor and Mayoral fees and associated expenses

	2024	2023
	Actual	Actual
	\$ '000	\$ '000
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Mayoral fee	30	29
Councillors' fees	87	86
Other Councillors' expenses (including Mayor)	53	42
Total	170	157

F2 Other relationships

F2-1 Audit fees

	2024	2023
	Actual	Actual
	\$ '000	\$ '000

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

(i) Audit and other assurance services

Audit and review of financial statements	61	60
Other audit and assurance services (Internal Auditor)	7	13
Total audit fees	68	73

G Other matters

G1-1 Statement of Cash Flows information

Reconciliation of Operating Result

	2024	2023
	Actual	Actual
	\$ '000	\$ '000
Net operating result from Income Statement	11,912	17,789
Add / (less) non-cash items:		
Depreciation and amortisation	4,806	4,571
(Gain) / loss on disposal of assets	215	67
Share of net (profits)/losses of associates/joint ventures using the equity method	(36)	(13)
Movements in operating assets and liabilities and other cash items:		
(Increase) / decrease of receivables	10,338	(6,341)
Increase / (decrease) in provision for impairment of receivables	–	20
(Increase) / decrease of inventories	(490)	(246)
(Increase) / decrease of other current assets	(10)	30
Increase / (decrease) in payables	(2,849)	2,289
Increase / (decrease) in accrued interest payable	(2)	(1)
Increase / (decrease) in other accrued expenses payable	28	(5)
Increase / (decrease) in other liabilities	27	19
Increase / (decrease) in contract liabilities	(2,995)	3,249
Increase / (decrease) in employee benefit provision	(62)	161
Net cash flows from operating activities	20,882	21,589

G2-1 Commitments

Details of capital commitments

Council has Capital commitments to Westrac for a Caterpillar Grader 140 JOY3 for \$636,751, Convic Pty Ltd for the Skate Park for \$632,350 and Ertech for replacement of the Belaringar Syphon \$1,391,566.

G3-1 Events occurring after the reporting date

There are no other known events after the reporting period which would give rise to a material impact on the reported results or financial position.

G4 Statement of developer contributions

G4-1 Summary of developer contributions

	Opening balance at 1 July 2023 \$ '000	Contributions received during the year			Interest and investment income earned \$ '000	Amounts expended \$ '000	Internal borrowings \$ '000	Held as restricted asset at 30 June 2024 \$ '000	Cumulative balance of internal borrowings (to)/from \$ '000
		Cash \$ '000	Non-cash Land \$ '000	Non-cash Other \$ '000					
S7.12 levies – under a plan	–	15	–	–	–	–	15	–	
Total S7.11 and S7.12 revenue under plans	–	15	–	–	–	–	15	–	
S7.4 planning agreements	216	–	–	–	(216)	–	–	–	
Total contributions	216	15	–	–	(216)	–	15	–	

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

Council has also received funds through the Bogan Shire 7.12 Fixed Levy Developments contributions plan. These funds are to be expended based on the works program contained in the Plan.

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

G5 Statement of performance measures

G5-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2024	Indicator 2024	Indicator 2023	Benchmark
1. Operating performance ratio				
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	4,034	11.84%	15.31%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	34,065			
2. Own source operating revenue ratio				
Total continuing operating revenue excluding all grants and contributions ¹	17,334	41.15%	34.96%	> 60.00%
Total continuing operating revenue ¹	42,122			
3. Unrestricted current ratio				
Current assets less all external restrictions	29,452	3.77x	2.69x	> 1.50x
Current liabilities less specific purpose liabilities	7,802			
4. Debt service cover ratio				
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	8,904	46.62x	53.65x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	191			
5. Rates and annual charges outstanding percentage				
Rates and annual charges outstanding	738	11.35%	14.42%	< 10.00%
Rates and annual charges collectable	6,500			
6. Cash expense cover ratio				
Current year's cash and cash equivalents plus all term deposits	33,555	12.61 months	10.15 months	> 3.00 months
Monthly payments from cash flow of operating and financing activities	2,662			

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

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

G5-2 Statement of performance measures by fund

\$ '000	General Indicators ³		Water Indicators		Sewer Indicators		Benchmark
	2024	2023	2024	2023	2024	2023	
1. Operating performance ratio							
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	15.60%	18.62%	(22.00)%	(13.53)%	(25.42)%	(64.53)%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹							
2. Own source operating revenue ratio							
Total continuing operating revenue excluding capital grants and contributions ¹	38.48%	36.09%	62.52%	25.16%	51.96%	98.69%	> 60.00%
Total continuing operating revenue ¹							
3. Unrestricted current ratio							
Current assets less all external restrictions	3.77x	2.69x	56.44x	1.81x	2,184.00	4.83x	> 1.50x
Current liabilities less specific purpose liabilities					x		
4. Debt service cover ratio							
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	45.99x	53.11x	∞	∞	∞	∞	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)							
5. Rates and annual charges outstanding percentage							
Rates and annual charges outstanding	10.98%	13.52%	12.82%	18.76%	13.00%	16.53%	< 10.00%
Rates and annual charges collectable							
6. Cash expense cover ratio							
Current year's cash and cash equivalents plus all term deposits	12.13	9.98	11.67	0.00	37.73	40.81	> 3.00
Monthly payments from cash flow of operating and financing activities	months	months	months		months	months	months

(1) - (2) Refer to Notes at Note G5-1 above.

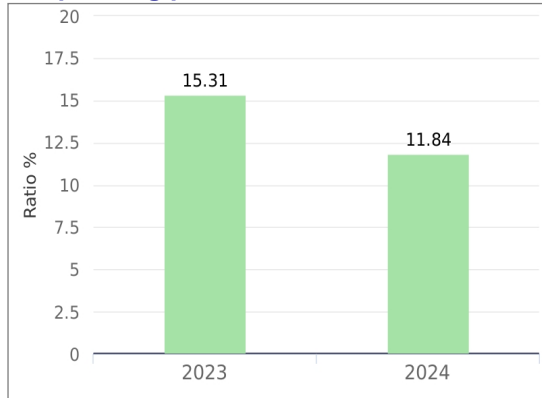
(3) General fund refers to all of Council's activities except for its water and sewer activities which are listed separately.

End of the audited financial statements

H Additional Council disclosures (unaudited)

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

1. Operating performance ratio



Purpose of operating performance ratio

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

Commentary on 2023/24 result

2023/24 ratio 11.84%

Council has been able to maintain operating expenditure within operating income for 2023/2024 due again to the significant grant income that Council has received.

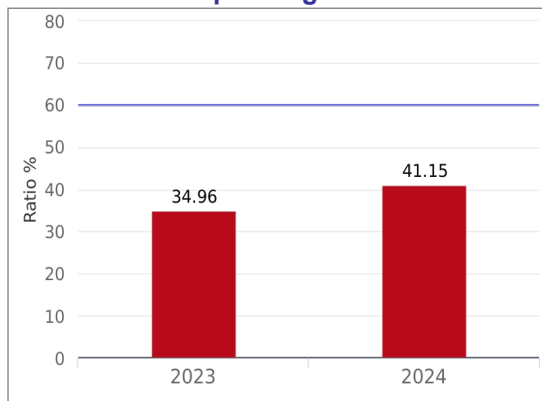
Benchmark: — > 0.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

2. Own source operating revenue ratio



Purpose of own source operating revenue ratio

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

Commentary on 2023/24 result

2023/24 ratio 41.15%

Council relies heavily on the Financial Assistance Grant to fund both the Early Learning Centre and the Medical Centre as well as many other services for Council. Council has limited opportunities to raise revenue through rates to fund its services and with continual increases to operational costs Council would not be able to meet these costs without this funding assistance.

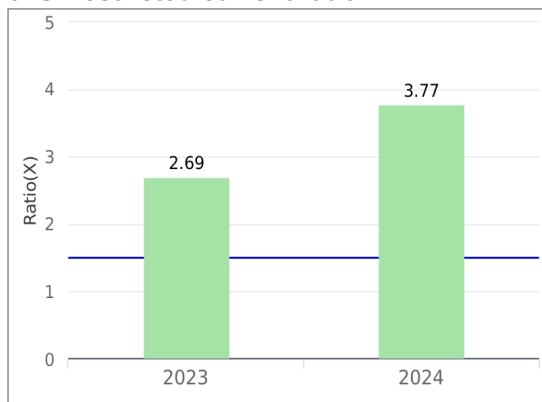
Benchmark: — > 60.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

3. Unrestricted current ratio



Purpose of unrestricted current ratio

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

Commentary on 2023/24 result

2023/24 ratio 3.77x

Council continues to meet the benchmark for this ratio.

Benchmark: — > 1.50x

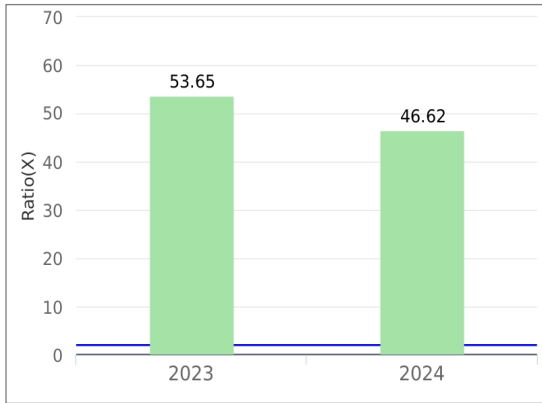
Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

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

4. Debt service cover ratio



Purpose of debt service cover ratio

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

Commentary on 2023/24 result

2023/24 ratio 46.62x

Council continues to meet the benchmark for this ratio.

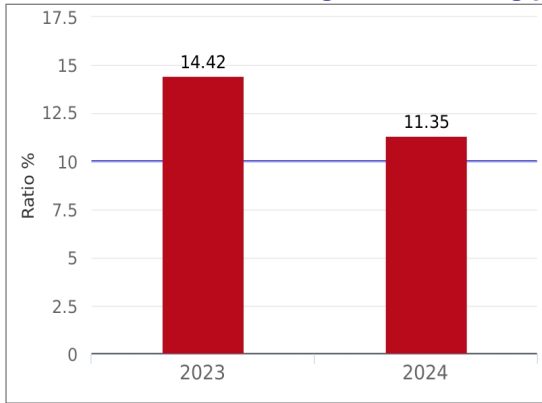
Benchmark: — > 2.00x

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

5. Rates and annual charges outstanding percentage



Purpose of rates and annual charges outstanding percentage

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

Commentary on 2023/24 result

2023/24 ratio 11.35%

Council held a Sale of Land for Unpaid rates in 2024 that has helped to reduce this ratio. Council will continue to actively recover debt in 2024/2025 which may include another Sale of Land if necessary to reduce this percentage.

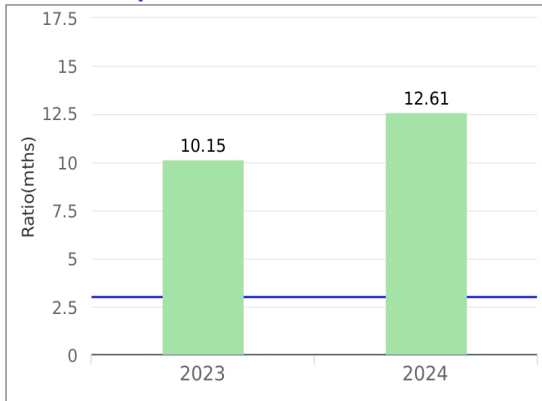
Benchmark: — < 10.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

6. Cash expense cover ratio



Purpose of cash expense cover ratio

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

Commentary on 2023/24 result

2023/24 ratio 12.61 months

Councils liquidity ratio remains above the benchmark for 2023/2024.

Benchmark: — > 3.00months

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

H1-2 Council information and contact details

Principal place of business:

81 Cobar Street
Nyngan NSW 2825

Contact details

Mailing Address:

PO Box 221
Nyngan NSW 2825

Telephone: 02 6835 9000

Facsimile: 02 6835 9011

Opening hours:

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

Internet: www.bogan.nsw.gov.au

Email: admin@bogan.nsw.gov.au

Officers

General Manager

D A Francis

Responsible Accounting Officer

S A Waterhouse

Public Officer

Auditor General

Auditors

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

Elected members

Mayor

G R J Neill

V J Boag

W G Deacon

J L Douglas

A J Elias

G N Jackson

D J Menzies

K J Bright

R Milligan

Other information

ABN: 68 886 242 083



INDEPENDENT AUDITOR'S REPORT

Report on the general purpose financial statements

Bogan Shire Council

To the Councillors of Bogan Shire Council

Opinion

I have audited the accompanying financial statements of Bogan Shire Council (the Council), which comprise the Statement by Councillors and Management, the Income Statement and Statement of Comprehensive Income for the year ended 30 June 2024, the Statement of Financial Position as at 30 June 2024, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including material accounting policy information and other explanatory information.

In my opinion:

- the Council's accounting records have been kept in accordance with the requirements of the *Local Government Act 1993*, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
 - have been prepared, in all material respects, in accordance with the requirements of this Division
 - are consistent with the Council's accounting records
 - present fairly, in all material respects, the financial position of the Council as at 30 June 2024, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

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

Basis for Opinion

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

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

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

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

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

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

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

Other Information

The Council's annual report for the year ended 30 June 2024 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the special purpose financial statements and Special Schedules (the Schedules).

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

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

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

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

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

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

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



Hong Wee Soh
Delegate of the Auditor-General for New South Wales

16 October 2024
SYDNEY



Cr Glen Neill
Mayor
Bogan Shire Council
PO Box 221
NYNGAN NSW 2825

Contact: Hong Wee Soh
Phone no: 02 9275 7397
Our ref: R008-2124742775-7351

16 October 2024

Dear Mayor

**Report on the Conduct of the Audit
for the year ended 30 June 2024
Bogan Shire Council**

I have audited the general purpose financial statements (GPFS) of the Bogan Shire Council (the Council) for the year ended 30 June 2024 as required by section 415 of the *Local Government Act 1993* (the Act).

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

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2024 is issued in accordance with section 417 of the Act. This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

INCOME STATEMENT

Operating result

	2024	2023	Variance
	\$m	\$m	%
Rates and annual charges revenue	5.49	5.35	↑ 2.6
Grants and contributions revenue	24.79	31.97	↓ 22.5
Operating result from continuing operations	11.91	17.79	↓ 33.1
Net operating result before capital grants and contributions	3.86	5.61	↓ 31.2

Rates and annual charges revenue (\$5.49 million) increased by \$0.14 million (2.6 per cent) in 2023–2024.

Grants and contributions revenue (\$24.79 million) decreased by \$7.18 million (22.5 per cent) in 2024–2025 due to:

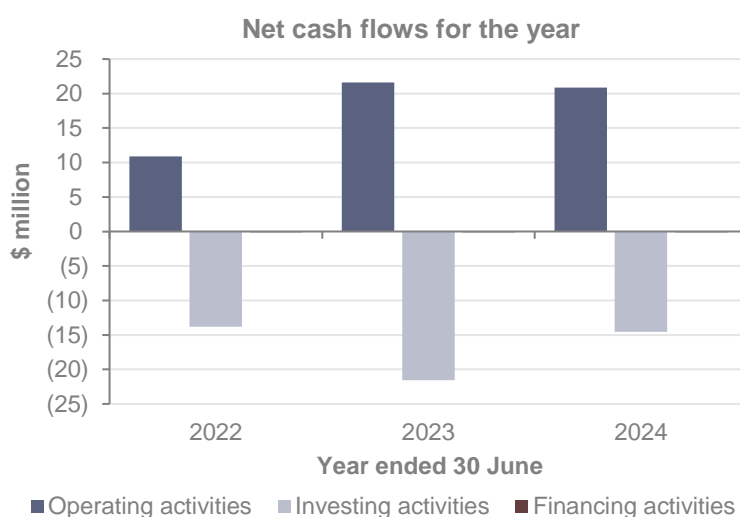
- a decrease in capital grants relating to water supplies of \$5.32 million
- receiving 85.0 per cent of the financial assistance grants for 2024-25 in advance (100 per cent in 2022-23).

Council’s operating result from continuing operations (\$11.91 million including the effect of depreciation and amortisation expense of \$4.81 million) was \$5.88 million lower than the 2022–23 result. This was mainly due to the reduction in revenue from grants and contributions.

The net operating result before capital grants and contributions (\$3.86 million) was \$1.75 million lower than the 2022–23 result, which was mainly due to a reduction from grants and contributions provided for operating purposes.

STATEMENT OF CASH FLOWS

- The Statement of Cash Flows illustrates the flow of cash and cash equivalents moving in and out of Council during the year and reveals that cash increased by \$6.2 million to \$16.8 million at the close of the year.
- This is mostly due to holding funds in longer term investments.



FINANCIAL POSITION

Cash and investments

Cash and investments	2024	2023	Commentary
	\$m	\$m	
Total cash, cash equivalents and investments	33.6	23.4	Externally restricted balances comprise mainly of specific purpose unexpended grants – general fund, water and sewerage funds.
Restricted cash and investments:			Internal allocations are determined by council policies or decisions, which are subject to change.
• External restrictions	12.2	7.7	
• Internal allocations	15.3	15.3	

Debt

After repaying principal and interest, total debt as at 30 June 2024 was \$1.9 million (2023: \$2.1 million).

PERFORMANCE

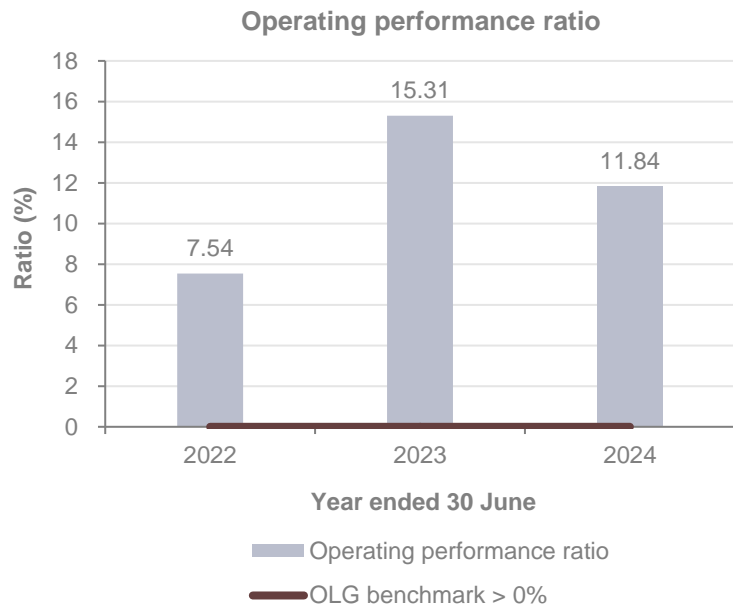
Performance measures

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

Operating performance ratio

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

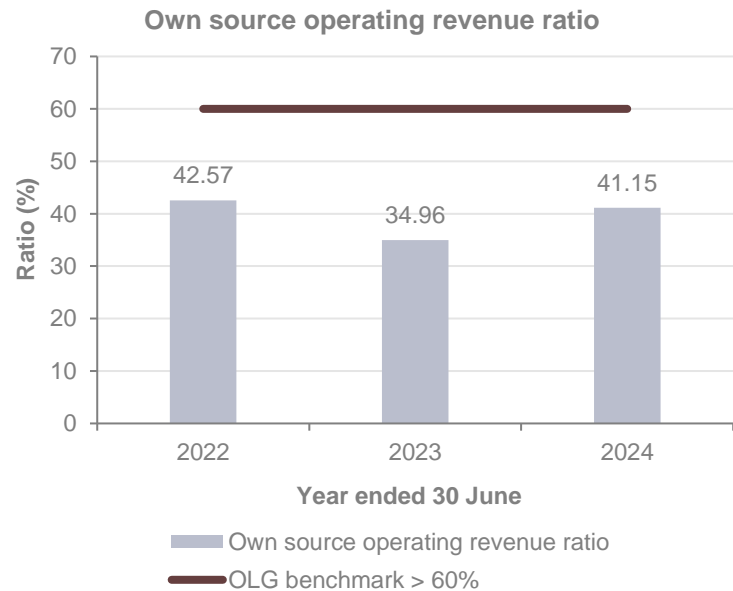
The 'operating performance ratio' measures how well council contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements). The benchmark set by OLG is greater than zero per cent.



Own source operating revenue ratio

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

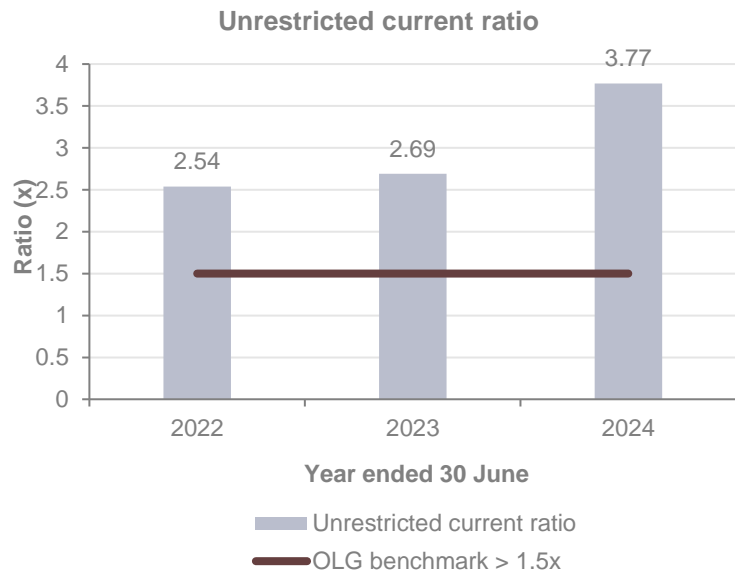
The 'own source operating revenue ratio' measures council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent.



Unrestricted current ratio

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

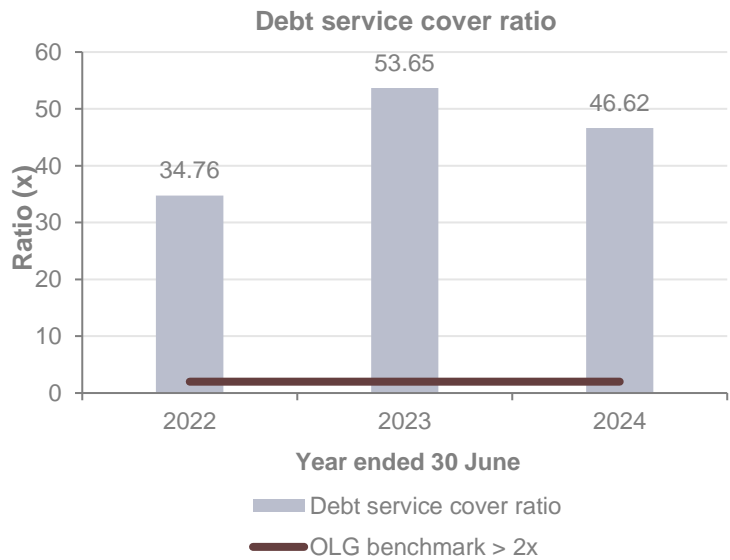
The 'unrestricted current ratio' is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.



Debt service cover ratio

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

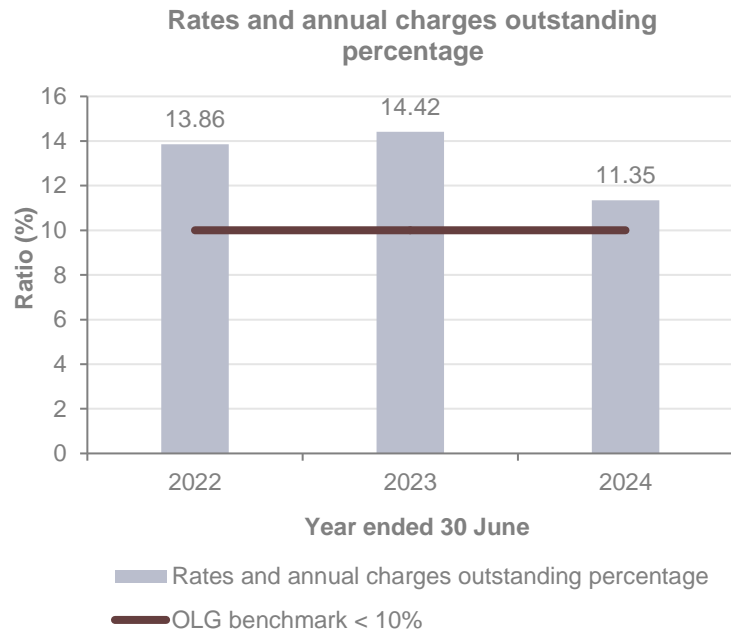
The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.



Rates and annual charges outstanding percentage

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

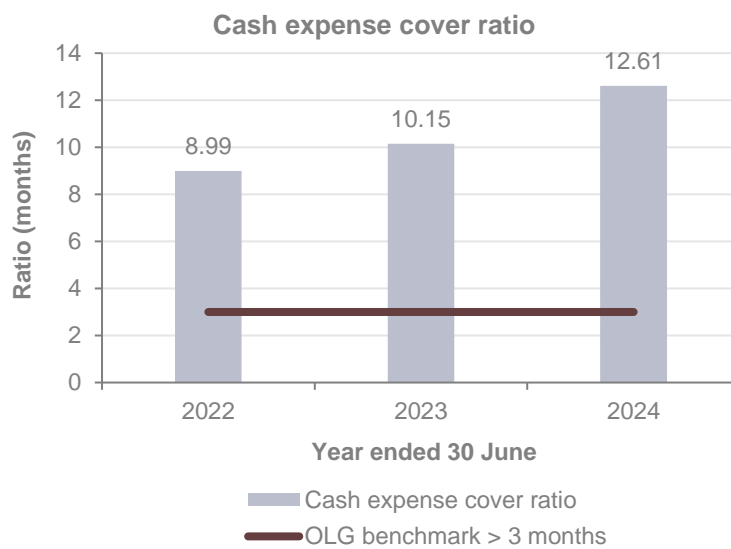
The 'rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts. The benchmark set by OLG is less than 10 per cent for regional councils.



Cash expense cover ratio

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

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



Infrastructure, property, plant and equipment renewals

- Council's asset renewal additions for the year were \$7.3 million compared to \$6.3 million for the prior year.
- Renewals primarily consisted of plant, roads, and other infrastructure.
- The level of asset renewals during the year represented 151.0 percent of the total depreciation expense of \$4.8 million for the year.

Legislative compliance

My audit procedures did not identify any instances of non-compliance with the financial reporting requirements in Chapter 13, Part 3, Division 2 of the LG Act and the associated regulation or a material deficiency in the Council's accounting records or financial statements. The Council's:

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

The Council's:

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



Hong Wee Soh
Associate Director, Financial Audit

Delegate of the Auditor-General for New South Wales

Bogan Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS

for the year ended 30 June 2024



Bogan Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2024

Contents	Page
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Income Statement of sewerage business activity	5
Statement of Financial Position of water supply business activity	6
Statement of Financial Position of sewerage business activity	7
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Background

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

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

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

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

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

Bogan Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2024

Statement by Councillors and Management

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:


- NSW Government Policy Statement, *Application of National Competition Policy to Local Government*
- Division of Local Government Guidelines, *Pricing and Costing for Council Businesses: A Guide to Competitive Neutrality*
- The Local Government Code of Accounting Practice and Financial Reporting
- Sections 3 and 4 of the NSW Department of Climate Change, Energy, the Environment and Water's (DCCEEW) *Regulatory and assurance framework for local water utilities, July 2022.*

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

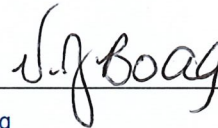
- present fairly the operating result and financial position for each of Council's declared business activities for the year,
- accord with Council's accounting and other records; and
- present overhead reallocation charges to the water and sewerage businesses as fair and reasonable.

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

Signed in accordance with a resolution of Council made on 22 August 2024.



G R J Neill
Mayor
22 August 2024



V J Boag
Councillor
22 August 2024



D A Francis
General Manager
22 August 2024



S A Waterhouse
Responsible Accounting Officer
22 August 2024

Bogan Shire Council

Income Statement of water supply business activity

for the year ended 30 June 2024

	2024 <i>Actual</i> \$ '000	2023 <i>Actual</i> \$ '000
Income from continuing operations		
Access charges	897	869
User charges	1,430	1,253
Interest and investment income	121	20
Grants and contributions provided for operating purposes	182	9
Other income	2	15
Total income from continuing operations	2,632	2,166
Expenses from continuing operations		
Employee benefits and on-costs	338	331
Materials and services	1,563	1,447
Depreciation, amortisation and impairment	628	569
Water purchase charges	681	111
Other expenses	1	1
Total expenses from continuing operations	3,211	2,459
Surplus (deficit) from continuing operations before capital amounts	(579)	(293)
Grants and contributions provided for capital purposes	1,287	6,408
Surplus (deficit) from continuing operations after capital amounts	708	6,115
Surplus (deficit) from all operations before tax	708	6,115
Surplus (deficit) after tax	708	6,115
Plus accumulated surplus	25,850	19,735
Closing accumulated surplus	26,558	25,850
Return on capital %	(1.2)%	(0.6)%
Subsidy from Council	2,684	2,148
Calculation of dividend payable:		
Surplus (deficit) after tax	708	6,115
Less: capital grants and contributions (excluding developer contributions)	(1,287)	(6,408)
Surplus for dividend calculation purposes	-	-
Potential dividend calculated from surplus	-	-

Bogan Shire Council

Income Statement of sewerage business activity

for the year ended 30 June 2024

	2024 <i>Actual</i> \$ '000	2023 <i>Actual</i> \$ '000
Income from continuing operations		
Access charges	377	363
User charges	163	159
Interest and investment income	157	71
Grants and contributions provided for operating purposes	7	8
Other income	4	8
Total income from continuing operations	708	609
Expenses from continuing operations		
Employee benefits and on-costs	108	119
Materials and services	526	641
Depreciation, amortisation and impairment	251	239
Other expenses	3	3
Total expenses from continuing operations	888	1,002
Surplus (deficit) from continuing operations before capital amounts	(180)	(393)
Grants and contributions provided for capital purposes	641	–
Surplus (deficit) from continuing operations after capital amounts	461	(393)
Surplus (deficit) from all operations before tax	461	(393)
Surplus (deficit) after tax	461	(393)
Plus accumulated surplus	6,123	6,516
Closing accumulated surplus	6,584	6,123
Return on capital %	(1.6)%	(3.8)%
Subsidy from Council	675	806
Calculation of dividend payable:		
Surplus (deficit) after tax	461	(393)
Less: capital grants and contributions (excluding developer contributions)	(641)	–

Bogan Shire Council

Statement of Financial Position of water supply business activity

as at 30 June 2024

	2024 Actual \$ '000	2023 Actual \$ '000
ASSETS		
Current assets		
Cash and cash equivalents	2,511	–
Receivables	311	4,127
Total current assets	2,822	4,127
Non-current assets		
Receivables	155	653
Infrastructure, property, plant and equipment	48,949	46,139
Total non-current assets	49,104	46,792
Total assets	51,926	50,919
LIABILITIES		
Current liabilities		
Contract liabilities	–	52
Payables	50	2,225
Total current liabilities	50	2,277
Total liabilities	50	2,277
Net assets	51,876	48,642
EQUITY		
Accumulated surplus	26,558	25,850
Revaluation reserves	25,318	22,792
Total equity	51,876	48,642

Bogan Shire Council

Statement of Financial Position of sewerage business activity

as at 30 June 2024

	2024 <i>Actual</i> \$ '000	2023 <i>Actual</i> \$ '000
ASSETS		
Current assets		
Cash and cash equivalents	2,003	2,595
Receivables	181	107
Total current assets	2,184	2,702
Non-current assets		
Receivables	166	206
Infrastructure, property, plant and equipment	11,503	10,269
Total non-current assets	11,669	10,475
Total assets	13,853	13,177
LIABILITIES		
Current liabilities		
Contract liabilities	-	560
Payables	1	-
Total current liabilities	1	560
Total liabilities	1	560
Net assets	13,852	12,617
EQUITY		
Accumulated surplus	6,584	6,123
Revaluation reserves	7,268	6,494
Total equity	13,852	12,617

Note – Material accounting policy information

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

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

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

The disclosures in these special purpose financial statements have been prepared in accordance with the *Local Government Act 1993 (Act)*, the *Local Government (General) Regulation 2021 (Regulation)* and the Local Government Code of Accounting Practice and Financial Reporting.

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

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

National Competition Policy

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

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

Declared business activities

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

Category 1

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

a. Bogan Shire Council Combined Water Supplies

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

Category 2

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

b. Bogan Shire Council Sewerage Service

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

Taxation equivalent charges

Council is liable to pay various taxes and financial duties. Where this is the case, they are disclosed as a cost of operations just like all other costs. However, where Council does not pay some taxes, which are generally paid by private sector businesses, such as income tax, these equivalent tax payments have been applied to all Council-nominated business activities and are reflected in special purpose financial statements. For the purposes of disclosing comparative information relevant to the private sector equivalent, the following taxation equivalents have been applied to all Council-nominated business activities (this does not include Council's non-business activities):

Notional rate applied (%)

Corporate income tax rate – **25%** (LY 25%)

Land tax – the first \$1,075,000 of combined land values attracts **0%**. For the combined land values in excess of \$1,075,000 up to \$6,571,000 the rate is **\$100 + 1.6%**. For the remaining combined land value that exceeds \$6,571,000 a premium marginal rate of **2.0%** applies.

Note – Material accounting policy information (continued)

Payroll tax – 5.45% on the value of taxable salaries and wages in excess of \$1,200,000.

In accordance with DCCEEW's regulatory and assurance framework, a payment for the amount calculated as the annual tax equivalent charges (excluding income tax) must be paid from water supply and sewerage business activities.

The payment of taxation equivalent charges, referred to in the regulatory and assurance framework as a 'dividend for taxation equivalent', may be applied for any purpose allowed under the Act.

Achievement of substantial compliance to DCCEEW's regulatory and assurance framework is not a prerequisite for the payment of the tax equivalent charges; however the payment must not exceed \$3 per assessment.

Income tax

An income tax equivalent has been applied on the profits of the business activities. Whilst income tax is not a specific cost for the purpose of pricing a good or service, it needs to be taken into account in terms of assessing the rate of return required on capital invested. Accordingly, the return on capital invested is set at a pre-tax level – gain/(loss) from ordinary activities before capital amounts, as would be applied by a private sector competitor. That is, it should include a provision equivalent to the relevant corporate income tax rate, currently 25% (LY 25%).

Income tax is only applied where a gain from ordinary activities before capital amounts has been achieved. Since the 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 the SPFS. The rate applied of 25% is the equivalent company tax rate prevalent at reporting date. No adjustments have been made for variations that have occurred during the year.

Local government rates and charges

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

Loan and debt guarantee fees

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

(i) Subsidies

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

(ii) Return on investments (rate of return)

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

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

The rate of return is calculated as follows:

Operating result before capital income + interest expense

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

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 4.30% at 30/6/24.

(iii) Dividends

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



INDEPENDENT AUDITOR'S REPORT

Report on the special purpose financial statements

Bogan Shire Council

To the Councillors of Bogan Shire Council

Opinion

I have audited the accompanying special purpose financial statements (the financial statements) of Bogan Shire Council's (the Council) Declared Business Activities, which comprise the Statement by Councillors and Management, the Income Statement of each Declared Business Activity for the year ended 30 June 2024, the Statement of Financial Position of each Declared Business Activity as at 30 June 2024 and the Material accounting policy information note.

The Declared Business Activities of the Council are:

- Water Supply
- Sewerage

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Council's declared Business Activities as at 30 June 2024, and their financial performance for the year then ended, in accordance with the Australian Accounting Standards described in the Material accounting policy information note and the Local Government Code of Accounting Practice and Financial Reporting 2023–24 (LG Code).

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

Basis for Opinion

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

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

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

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

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

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

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

Emphasis of Matter - Basis of Accounting

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

Other Information

The Council's annual report for the year ended 30 June 2024 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements and Special Schedules (the Schedules).

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

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

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

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

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

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

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



Hong Wee Soh
Delegate of the Auditor-General for New South Wales

16 October 2024
SYDNEY

Bogan Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2024



Bogan Shire Council

Special Schedules

for the year ended 30 June 2024

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Bogan Shire Council

Permissible income for general rates

	Notes	Calculation 2023/24 \$ '000	Calculation 2024/25 \$ '000
Notional general income calculation ¹			
Last year notional general income yield	a	3,096	3,228
Plus or minus adjustments ²	b	35	18
Notional general income	c = a + b	3,131	3,246
Permissible income calculation			
Percentage increase	d	3.70%	4.50%
Plus percentage increase amount ³	f = d x (c + e)	116	146
Sub-total	g = (c + e + f)	3,247	3,392
Plus (or minus) last year's carry forward total	h	3	22
Sub-total	j = (h + i)	3	22
Total permissible income	k = g + j	3,250	3,414
Less notional general income yield	l	3,228	3,388
Catch-up or (excess) result	m = k - l	22	26
Carry forward to next year ⁴	p = m + n + o	22	26

Notes

- (1) The notional general income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- (2) Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called 'supplementary valuations' as defined in the *Valuation of Land Act 1916 (NSW)*.
- (3) The 'percentage increase' is inclusive of the rate-peg percentage, and/or special variation and/or Crown land adjustment (where applicable).
- (4) Carry-forward amounts which are in excess (an amount that exceeds the permissible income) require Ministerial approval by order published in the *NSW Government Gazette* in accordance with section 512 of the Act. The OLG will extract these amounts from Council's Permissible income for general rates Statement in the financial data return (FDR) to administer this process.



INDEPENDENT AUDITOR'S REPORT

Special Schedule – Permissible income for general rates

Bogan Shire Council

To the Councillors of Bogan Shire Council

Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Bogan Shire Council (the Council) for the year ending 30 June 2025.

In my opinion, the Schedule is prepared, in all material respects in accordance with the requirements of the Local Government Code of Accounting Practice and Financial Reporting 2023–24 (LG Code) and is in accordance with the books and records of the Council.

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

Basis for Opinion

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

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

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

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

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

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

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

Emphasis of Matter - Basis of Accounting

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

Other Information

The Council's annual report for the year ended 30 June 2024 includes other information in addition to the Schedule and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements, special purpose financial statements and Special Schedule 'Report on infrastructure assets as at 30 June 2024.

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

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Schedule

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

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

Auditor's Responsibilities for the Audit of the Schedule

My objectives are to:

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

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

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

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

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



Hong Wee Soh
Delegate of the Auditor-General for New South Wales

16 October 2024
SYDNEY

Bogan Shire Council

Report on infrastructure assets as at 30 June 2024

Asset Class	Asset Category	Estimated cost		2023/24 Required maintenance ^a	2023/24 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		Estimated cost to bring assets to satisfactory standard	to bring to the agreed level of service set by Council					1	2	3	4	5
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000					
Buildings	Administration & Governance	130	130	130	–	861	2,567	0.0%	0.0%	100.0%	0.0%	0.0%
	Public Order & Safety	10	10	10	58	986	1,231	0.0%	52.0%	48.0%	0.0%	0.0%
	Health	10	10	10	8	2,864	4,025	0.0%	78.0%	22.0%	0.0%	0.0%
	Solid Waste Management	–	–	–	3	253	299	0.0%	100.0%	0.0%	0.0%	0.0%
	Welfare & Community Services	10	10	15	14	2,804	3,514	41.0%	59.0%	0.0%	0.0%	0.0%
	Housing & Community Amenities	250	250	250	84	3,815	4,756	6.0%	19.0%	75.0%	0.0%	0.0%
	Cemeteries	10	10	35	5	22	26	0.0%	0.0%	100.0%	0.0%	0.0%
	Libraries	25	20	20	–	918	1,578	0.0%	0.0%	100.0%	0.0%	0.0%
	Museums & Cultural Heritage	10	10	10	–	173	438	0.0%	20.0%	80.0%	0.0%	0.0%
	Community Centres & Halls	1,300	1,300	1,300	185	5,078	11,592	22.0%	0.0%	65.0%	10.0%	3.0%
	Sporting Grounds and Venues	–	–	–	–	6,129	10,489	12.0%	11.0%	77.0%	0.0%	0.0%
	Parks & Gardens	–	–	–	–	858	1,339	6.0%	94.0%	0.0%	0.0%	0.0%
	Swimming Pool	40	40	40	14	1,861	3,927	1.0%	1.0%	98.0%	0.0%	0.0%
	Transport	–	–	–	–	1,825	4,172	1.0%	1.0%	95.0%	3.0%	0.0%
	Other Economic Affairs	–	–	–	14	58	98	0.0%	24.0%	76.0%	0.0%	0.0%
Sub-total		1,795	1,790	1,820	385	28,505	50,051	11.4%	19.3%	66.1%	2.6%	0.6%

Bogan Shire Council

Report on infrastructure assets as at 30 June 2024 (continued)

Asset Class	Asset Category	Estimated cost		2023/24 Required maintenance ^a	2023/24 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		Estimated cost to bring assets to satisfactory standard	to bring to the agreed level of service set by Council					1	2	3	4	5
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000					
Other structures	Other structures	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Museums & Cultural Heritage	–	–	–	–	28	28	0.0%	0.0%	0.0%	0.0%	100.0%
	Housing & Community Amenities	–	–	–	–	11	12	0.0%	0.0%	0.0%	0.0%	100.0%
	Administration & Governance	–	–	–	–	12	26	0.0%	0.0%	0.0%	0.0%	100.0%
	Public Order & Safety	–	–	–	–	13	14	0.0%	0.0%	0.0%	0.0%	100.0%
	Health	–	–	–	–	14	16	0.0%	0.0%	0.0%	0.0%	100.0%
	Solid Waste Management	–	–	–	–	165	186	0.0%	0.0%	0.0%	0.0%	100.0%
	Welfare & Community Services	–	–	–	–	37	39	0.0%	0.0%	0.0%	0.0%	100.0%
	Cemeteries	–	–	–	–	62	77	0.0%	0.0%	0.0%	0.0%	100.0%
	Libraries	–	–	–	–	21	29	0.0%	0.0%	0.0%	0.0%	100.0%
	Community Centres & Halls	–	–	–	–	296	464	0.0%	0.0%	0.0%	0.0%	100.0%
	Sporting Grounds & Venues	50	50	50	–	1,810	2,858	8.0%	33.0%	57.0%	2.0%	0.0%
	Parks & Gardens	20	20	20	33	1,977	2,538	8.0%	5.0%	86.0%	1.0%	0.0%
	Swimming Pool	20	20	20	–	591	700	51.0%	44.0%	5.0%	0.0%	0.0%
	Transport	15	15	15	–	212	285	54.0%	33.0%	13.0%	0.0%	0.0%
	Other Economic Affairs	–	–	–	–	298	736	0.0%	0.0%	100.0%	0.0%	0.0%
	Sub-total	105	105	105	33	5,547	8,008	11.8%	18.4%	57.7%	1.0%	11.1%

Bogan Shire Council

Report on infrastructure assets as at 30 June 2024 (continued)

Asset Class	Asset Category	Estimated cost		2023/24 Required maintenance ^a	2023/24 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		Estimated cost to bring assets to satisfactory standard	to bring to the agreed level of service set by Council					1	2	3	4	5
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000					
Roads	Bridges	50	50	50	–	12,032	21,357	0.0%	71.0%	29.0%	0.0%	0.0%
	Footpaths	130	130	130	–	3,016	5,936	10.0%	17.0%	60.0%	13.0%	0.0%
	Kerb & Gutter	100	100	100	–	3,292	5,933	10.0%	40.0%	50.0%	0.0%	0.0%
	Traffic Island	10	10	10	–	51	95	0.0%	23.0%	77.0%	0.0%	0.0%
	Floodways	10	10	10	–	702	1,305	0.0%	8.0%	89.0%	3.0%	0.0%
	Signs	–	–	–	–	516	1,039	10.0%	3.0%	82.0%	5.0%	0.0%
	Bus Shelters	10	10	10	–	10	29	0.0%	0.0%	100.0%	0.0%	0.0%
	Culverts	70	70	70	–	9,543	16,743	0.0%	2.0%	96.0%	2.0%	0.0%
	Regional Road Sealed - Pavement	135	135	135	1,337	5,122	6,985	0.0%	80.0%	20.0%	0.0%	0.0%
	Regional Road Sealed - Surface	450	450	450	–	1,333	2,572	0.0%	66.0%	34.0%	0.0%	0.0%
	Regional Road - Unsealed Pavement	150	150	150	605	2,583	3,857	0.0%	25.0%	75.0%	0.0%	0.0%
	Rural Road Sealed - Pavement	150	150	150	1,387	27,805	37,256	0.0%	96.0%	4.0%	0.0%	0.0%
	Rural Road Sealed - Surface	340	340	340	365	9,228	15,817	0.0%	1.0%	98.0%	1.0%	0.0%
	Rural Road Sealed - Shoulder	–	–	–	6	290	555	0.0%	0.0%	100.0%	0.0%	0.0%
	Rural Road - Unsealed Pavement	500	500	500	2,942	20,644	30,122	0.0%	26.0%	72.0%	2.0%	0.0%
	Bulk earthworks	–	–	–	–	94,767	94,767	100.0%	0.0%	0.0%	0.0%	0.0%
Sub-total		2,105	2,105	2,105	6,642	190,934	244,368	39.3%	29.1%	30.8%	0.8%	0.0%
Water supply network	Mains	150	150	150	88	19,707	27,355	10.0%	43.0%	26.0%	21.0%	0.0%
	Potable Water Storage	20	20	20	–	1,670	3,638	2.0%	96.0%	1.0%	0.0%	1.0%
	Pumping Station/s	140	140	140	75	407	866	16.0%	58.0%	3.0%	22.0%	1.0%
	Raw Water Storage	20	20	20	275	23,191	24,780	100.0%	0.0%	0.0%	0.0%	0.0%
	Treatment	500	500	500	315	3,103	7,621	1.0%	42.0%	30.0%	27.0%	0.0%
	Other	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total		830	830	830	753	48,078	64,260	43.3%	29.5%	14.7%	12.4%
Sewerage network	Pumping Station/s	20	20	20	58	1,306	2,510	1.0%	93.0%	5.0%	1.0%	0.0%
	Treatment	50	50	50	48	2,777	3,293	1.0%	92.0%	6.0%	0.0%	1.0%
	Reticulation	90	90	90	146	7,393	16,362	1.0%	77.0%	22.0%	0.0%	0.0%
	Other	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total		160	160	160	252	11,476	22,165	1.0%	81.0%	17.7%	0.1%

Bogan Shire Council

Report on infrastructure assets as at 30 June 2024 (continued)

Asset Class	Asset Category	Estimated cost		2023/24 Required maintenance ^a	2023/24 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		Estimated cost to bring assets to satisfactory standard	to bring to the agreed level of service set by Council					1	2	3	4	5
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000					
Stormwater drainage	Open Drain	–	–	–	–	1,290	1,290	100.0%	0.0%	0.0%	0.0%	0.0%
	Levee	10	10	10	38	8,798	8,798	95.0%	0.0%	5.0%	0.0%	0.0%
	Sign	–	–	–	–	1	14	0.0%	0.0%	100.0%	0.0%	0.0%
	Pump Station	–	–	–	–	108	316	0.0%	0.0%	100.0%	0.0%	0.0%
	Sub-total	10	10	10	38	10,197	10,418	92.6%	0.0%	7.4%	0.0%	0.0%
Total – all assets		5,005	5,000	5,030	8,103	294,737	399,270	35.2%	29.8%	31.8%	2.8%	0.4%

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

Infrastructure asset condition assessment 'key'

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

Bogan Shire Council

Report on infrastructure assets as at 30 June 2024

Infrastructure asset performance indicators (consolidated) *

\$ '000	<i>Amounts</i> 2024	<i>Indicator</i> 2024	<i>Indicator</i> 2023	<i>Benchmark</i>
Buildings and infrastructure renewals ratio				
Asset renewals ¹	7,273	192.92%	172.74%	> 100.00%
Depreciation, amortisation and impairment	3,770			
Infrastructure backlog ratio				
Estimated cost to bring assets to a satisfactory standard	5,005	1.69%	1.57%	< 2.00%
Net carrying amount of infrastructure assets	296,404			
Asset maintenance ratio				
Actual asset maintenance	8,103	161.09%	210.97%	> 100.00%
Required asset maintenance	5,030			
Cost to bring assets to agreed service level				
Estimated cost to bring assets to an agreed service level set by Council	5,000	1.25%	1.12%	
Gross replacement cost	399,270			

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

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

Bogan Shire Council

Report on infrastructure assets as at 30 June 2024

Infrastructure asset performance indicators (by fund)

\$ '000	<i>General fund</i>		<i>Water fund</i>		<i>Sewer fund</i>		<i>Benchmark</i>
	<i>2024</i>	<i>2023</i>	<i>2024</i>	<i>2023</i>	<i>2024</i>	<i>2023</i>	
Buildings and infrastructure renewals ratio							
Asset renewals ¹							
Depreciation, amortisation and impairment	210.24%	222.56%	76.75%	0.00%	284.06%	0.00%	> 100.00%
Infrastructure backlog ratio							
Estimated cost to bring assets to a satisfactory standard							
Net carrying amount of infrastructure assets	1.70%	1.47%	1.73%	2.22%	1.39%	1.56%	< 2.00%
Asset maintenance ratio							
Actual asset maintenance							
Required asset maintenance	175.69%	242.12%	90.72%	82.29%	157.50%	235.00%	> 100.00%
Cost to bring assets to agreed service level							
Estimated cost to bring assets to an agreed service level set by Council							
Gross replacement cost	1.28%	1.06%	1.29%	1.57%	0.72%	0.78%	

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

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Annexure Two Objectives and Performance



Strategy 1.1.1				
Continue to support and create opportunities for community festivals, events and cultural activities through direct involvement and various forms of assistance.				
Activities 2023/24	Status	Action Comments	Council Lead	
i	Hold Australia Day and ANZAC Day events and activities.	PNI		Director People and Community Services
ii	Seek sponsorship for and organise the Christmas Lights and Rural Mailbox Competitions	C	Completed	Director People and Community Services
iii	Provide facilities for the Nyngan Show, Ag Expo, Anzac Day, Australia Day, Duck Creek and other community events.	PNI		Director Engineering Services
iv	Support a range of local community organisations and events.	PNI		Director People and Community Services
v	Support and encourage arts and culture, including membership of Outback Arts and funding from Bogan Shire Council Arts Fund.	PNI		Director People and Community Services
vi	Conduct citizenship ceremonies	PNI		General Manager
Strategy 1.1.2				
Promote, support and preserve connections to local heritage and culture recognising the role they play in tourism and economic development of the Shire.				
Activities 2023/24	Status	Action Comments	Council Lead	
i	Continue to support the Nyngan Museum and Mid-State Shearing Shed Museum in the identification, preservation and display of European and Aboriginal heritage items	PNI		General Manager
Strategy 1.1.3				
Identify, respect and preserve sites and items of historical significance.				
Activities 2023/24	Status	Action Comments	Council Lead	
i	Maintain and preserve Council owned historic buildings	PWI	Some rooms in Nyngan Town Hall affected by leaking roof and are becoming more unusable.	Director Development and Environmental Services
Strategy 1.1.4				
Develop and support volunteer groups to carry out functions and projects for the benefit of the community and volunteers.				
Activities 2023/24	Status	Action Comments	Council Lead	
i	Work with volunteer groups to support their activities. (e.g. administrative support and assistance with grant applications)	PNI		Director People and Community Services
ii	Support National Tree Day	PNI		Director Development and Environmental Services
iii	Produce and update the Community Directory - both the hard copy and on Council's website	PNI		Director People and Community Services
iv	Administer and support Section 355 Committees of Council	PNI		General Manager
Strategy 1.2.1				
Provide and maintain Nyngan Pool facilities to cater for a variety of users.				
Activities 2023/24	Status	Action Comments	Council Lead	
i	Operate the Nyngan Pool and maintain best practice standards	PWI	Cause of water leak yet to determined and addressed. Further investigations planned for April 2024.	Director Development and Environmental Services

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

	Activities 2023/24	Status	Action Comments	Council Lead
i	Continue to maintain and upgrade main street and other key gardens and parks	PNI		Director Development and Environmental Services
ii	Continue to maintain and upgrade parks and reserves	PNI		Director Engineering Services
iii	Management and maintenance of the cemetery in accordance with the Plan of Management	PNI		Director Development and Environmental Services

Strategy 1.2.3**Maintain and improve our sports grounds and active recreational facilities to promote the good health and well-being of the community through the diversity of sport and recreation on offer.**

	Activities 2023/24	Status	Action Comments	Council Lead
i	Maintain sporting grounds to a high standard	PNI		Director Engineering Services
ii	Consult with user groups to ensure that facilities are maintained and improved to suit their requirements	PNI		Director Engineering Services

Strategy 1.2.4**Provide well maintained community halls and other similar facilities for community use.**

	Activities 2023/24	Status	Action Comments	Council Lead
i	Develop progressive maintenance and repair program for all Shire halls and community facilities	PNI		Director Engineering Services

Strategy 1.2.5**Provide well maintained Shire showground and equestrian facilities for community use.**

	Activities 2023/24	Status	Action Comments	Council Lead
i	Consult with Showground user groups on facility requirements and programming of events	PNI		General Manager
ii	Investigate opportunities for grant funding to improve existing ground facilities for all user groups	PNI		Director Engineering Services
iii	Maintain showground and equestrian landscape areas and buildings to acceptable standard	PNI		Director Engineering Services

Strategy 1.2.6**Support operation of a Youth Centre that is maintained for recreational, educational and cultural activities.**

	Activities 2023/24	Status	Action Comments	Council Lead
i	Support the operation of the Bogan Shire Youth and Community Centre.	PNI		Director People and Community Services

Strategy 1.2.7				
Provide and promote quality Library services.				
	Activities 2023/24	Status	Action Comments	Council Lead
i	Provide and promote well maintained facilities and access to printed and online information and other resources.	PNI		Director People and Community Services
ii	Maintain North Western Regional Library Service partnership and carry out all obligations under the partnership agreement.	PNI		Director People and Community Services
Strategy 1.3.1				
Provide childcare facilities, preschools, after hours care and playgroups that meet the needs of the whole community.				
	Activities 2023/24	Status	Action Comments	Council Lead
i	Operate Bogan Shire Early Learning Centre	PNI		Director People and Community Services
ii	Continue to provide the Bush Mobile playgroup and childcare service.	PNI		Director People and Community Services
iii	Lobby Government to address the need for before and after school care	NP	Provider withdrew from tender process, matter has been forwarded to Roy Butler's office for follow up.	Director People and Community Services
Strategy 1.3.2				
Provide opportunities for young people to be actively engaged in the community, including input into development, design and planning for programs, services and infrastructure in which they are a stakeholder or user group.				
	Activities 2023/24	Status	Action Comments	Council Lead
i	Work with the community and Government agencies to understand issues and lobby Government to address them	PNI		General Manager
ii	Work with Bogan Shire Youth and Community Committee to develop, design and plan programs, services and infrastructure	PNI		Director People and Community Services
iii	Source funding for Youth Week activities and/or events including StormCo	PNI		Director People and Community Services
Strategy 1.3.3				
Identify and support the social services needs of people with disabilities in the community and provide infrastructure to support assisted and independent living and social interaction.				
	Activities 2023/24	Status	Action Comments	Council Lead
i	Monitor and review the DIAP to support the community	PNI		Director People and Community Services
Strategy 1.3.4				
Identify and support a range of recreational, sporting and other opportunities for personal development, interaction and healthy lifestyle for seniors through education, support networks and facilities.				
	Activities 2023/24	Status	Action Comments	Council Lead
i	Work with community organisations to develop a program of workshops and/or events in Seniors Week, depending on funding.	C	Completed	Director People and Community Services
ii	Sponsor and organise Senior Citizen of the Year Awards, Morning Tea and Concert in Seniors Week	C	Completed	Director People and Community Services

Strategy 1.3.5				
Identify and support the social services needs of older people and active seniors in the community and provide infrastructure to support assisted and independent living and social interaction.				
	Activities 2023/24	Status	Action Comments	Council Lead
i	Operate the Bogan Shire Seniors Living Units	PNI		Director Finance and Corporate Services
ii	Lobby service providers and government on behalf of the community	PNI		General Manager
Strategy 1.4.1				
Provide a range of high quality primary and secondary education and vocational training facilities and opportunities.				
	Activities 2023/24	Status	Action Comments	Council Lead
i	Work with the schools, TAFE, community and Government agencies to understand issues and lobby Government to address them	PNI		General Manager
ii	Provide scholarships to all schools at annual awards nights	PNI		General Manager
Strategy 1.4.2				
Provide support and encouragement for local people to obtain work in Bogan Shire after completing tertiary education.				
	Activities 2023/24	Status	Action Comments	Council Lead
i	Work with the community and Government agencies to understand issues and lobby Government to address them	PNI		General Manager
Strategy 1.5.1				
Work with the community and governments to ensure health services and facilities meet the needs of residents and visitors.				
	Activities 2023/24	Status	Action Comments	Council Lead
i	Work closely with community groups to lobby on behalf of the community	PNI		General Manager
ii	Liaise with Western LHD to resolve relevant issues	PWI	Continuing to monitor the staffing situation at Nyngan MPS through a Community Committee, initiated by Local Member, Roy Butler.	General Manager
iii	Operate the Bogan Shire Medical Centre	PNI		Director People and Community Services
iv	Provide facilities for dental services in Nyngan	PNI		Director Finance and Corporate Services
Strategy 1.6.1				
Protect people and property from fire related incidents.				
	Activities 2023/24	Status	Action Comments	Council Lead
i	Support the activities of Fire and Rescue NSW, SES and RFS and lobby in response to community issues and concerns	PNI		General Manager
ii	Implement hazard reduction program for villages and rural properties	PNI		Director Engineering Services

Strategy 1.6.2				
Provide an appropriate level of ambulance services for the community.				
	Activities 2023/24	Status	Action Comments	Council Lead
i	Monitor availability of a 24 hour Ambulance Service for the Shire	PNI		General Manager
Strategy 1.6.3				
Improve community safety and maintain low crime levels.				
	Activities 2023/24	Status	Action Comments	Council Lead
i	Participate in meetings with NSW Police to discuss and address any issues	PNI		General Manager
ii	Support by agreement with NSW Police the recruitment of Police through provision of housing at market rental	PNI		General Manager
Strategy 2.1.1				
Efficient local and regional transport networks that meet community and business needs.				
	Activities 2023/24	Status	Action Comments	Council Lead
i	Adopt and implement the asset management plan for all shire roads	NS	Current asset management plan requires review and updating	Director Engineering Services
ii	Maintain Shire Roads in accordance with standards expressed in our asset management plan and our annual maintenance program	PNI		Director Engineering Services
iii	Construct Shire Roads in accordance with community and council priorities	PNI		Director Engineering Services
iv	Maintain supporting infrastructure such as parking, footpaths, kerbs and gutters, and street furniture to current standards.	PNI		Director Engineering Services
v	Design and construct bikeways and footpaths incorporating tree shade cover	PNI		Director Engineering Services
vi	Investigate funding for development of Active Transport Plan and develop the plan	C	New Plan prepared and adopted	Director Engineering Services
Strategy 2.1.2				
Maintain state road networks to ensure provision of efficient transport links.				
	Activities 2023/24	Status	Action Comments	Council Lead
i	Maintain State Roads on behalf of RMS	PNI		Director Engineering Services
ii	Work with the RMS to ensure current standards of road safety are maintained	PNI		Director Engineering Services

Strategy 2.2.1**Encouraged increased use of rail for transporting agricultural and mining products.**

	Activities 2023/24	Status	Action Comments	Council Lead
i	Work with and lobby State Government and UGL Linx to maintain and improve reliable freight transport network	PNI		General Manager
ii	Work with UGL Linx, the RMS and NSW Police to ensure current standards of rail and crossing safety are maintained and promoted within the community	NP	The safety of the Hoskens Street level crossing remains a concern. Issue has been referred to Local Member, Rou Butler.	General Manager

Strategy 2.3.1**Provide a financially viable, efficient, permanent potable water supply for Nyngan that meets best practice and has sufficient capacity for current and projected growth requirements.**

	Activities 2023/24	Status	Action Comments	Council Lead
i	Maintain water supply to best practice standards	PNI	New water Treatment plant design commenced	Director Engineering Services
ii	Implement an ongoing program of capital works improvements and enhancements and asset management to ensure the responsible management of water supply to the area and surrounding villages	PNI		Director Engineering Services
iii	Maintain water supply infrastructure to relevant NSW Government Standards	PNI	New water Treatment plant design commenced	Director Engineering Services
iv	Continue active involvement in Lower Macquarie Water Utilities Alliance	PNI		Director Engineering Services
v	Develop regional Water Quality Improvement Plans	PNI		Director Engineering Services

Strategy 2.3.2**Enhance the security of our water supply, ensuring long term drought management plans are developed and water losses are minimised.**

	Activities 2023/24	Status	Action Comments	Council Lead
i	Continue construction of infrastructure to ensure security of Nyngan's water supply, subject to government funding	PNI	Investigating ground water options	Director Engineering Services

Strategy 2.4.1**Provide a financially viable and efficient sewerage system that meets best practice and has sufficient capacity for current and projected growth requirements.**

	Activities 2023/24	Status	Action Comments	Council Lead
i	Maintain sewer infrastructure to relevant NSW Government standards	PNI		Director Engineering Services
ii	Monitor and review the development of a database of all sewerage management systems within the Local Government Area	NS	Not currently resourced to undertake this activity.	Director Development and Environmental Services
iii	Ensure our compliance with the EPA license by regularly testing the waste water for treated effluent re-use and disposal.	PNI		Director Engineering Services

Strategy 2.4.2				
Ensure effective management of liquid trade waste.				
	Activities 2023/24	Status	Action Comments	Council Lead
i	Continue implementation of Trade Waste Policy, including licencing practices and inspections	NS	Not currently resourced to undertake this activity.	Director Development and Environmental Services
Strategy 2.5.1				
Maximise the coverage and availability of telecommunications infrastructure across the Shire.				
	Activities 2023/24	Status	Action Comments	Council Lead
i	Lobby service providers and government on behalf of the community	PNI		General Manager
Strategy 3.1.1				
Conduct periodic reviews of Council's planning instruments to ensure that land use planning supports the long term sustainability of our local communities and our economy.				
	Activities 2023/24	Status	Action Comments	Council Lead
i	Implement and monitor the operations of the LEP 2011 and DCP 2012, proposing amendments where necessary	PNI		Director Development and Environmental Services
ii	Define and prioritise plans of management for public land	PNI		Director Finance and Corporate Services
iii	Develop Rural Residential Strategy	PNI		Director Development and Environmental Services
Strategy 3.1.2				
Development complies with Planning legislation, Local Government Act, Building Code of Australia and Local Council Policies.				
	Activities 2023/24	Status	Action Comments	Council Lead
i	Ensure all development complies with LEP and DCP	PNI		Director Development and Environmental Services
ii	Effectively manage development applications, construction certificate process, Principal Certifying Authority process, and orders processed for lawful development	PNI		Director Development and Environmental Services
Strategy 3.1.3				
Ensure our community's buildings are safe, healthy and maintained.				
	Activities 2023/24	Status	Action Comments	Council Lead
i	All essential services measures to be inspected and the register maintained	NS	Not currently resourced to undertake this activity.	Director Development and Environmental Services
ii	Develop an asset management plan for Council's buildings	PNI		Director Finance and Corporate Services
iii	Issue planning and building certificates including effective customer service	PNI		Director Development and Environmental Services
iv	Investigate concerns or complaints in relation to overgrown allotments and buildings in a state of disrepair	PNI		Director Development and Environmental Services

Strategy 3.1.4**Develop and implement flood management plans for all urban flood plain areas.**

	Activities 2023/24	Status	Action Comments	Council Lead
i	Maintain stormwater management infrastructure	PNI	Four new pump stations ready to be installed	Director Engineering Services
ii	Review requirements under LEP and DCP for Flood Management	NS	Not currently resourced to undertake this activity.	Director Development and Environmental Services
iii	Develop, review and implement Flood Risk Management Plan in accordance with NSW Government Guidelines	NS	An updated flood study will be completed for the Housing Strategy, this can then be used to assist in the development of a Flood Risk Management Plan.	Director Development and Environmental Services

Strategy 3.2.1**Provide efficient and cost effective kerbside collection of solid and recyclable waste.**

	Activities 2023/24	Status	Action Comments	Council Lead
i	Provide, monitor and review kerbside waste service collections and volumes	PNI		Director Development and Environmental Services
ii	Provide, monitor and review kerbside recycling service in order to reduce contamination rates	PNI		Director Development and Environmental Services

Strategy 3.2.2**Provide Bogan Shire waste facilities to comply with standards, regulations and licence requirements.**

	Activities 2023/24	Status	Action Comments	Council Lead
i	Implement and review Waste Facility Operations Management Plan	PNI		Director Development and Environmental Services
ii	Operate the Nyngan Waste and Resource Recovery Facility in accordance with the Operations Management Plan	PNI		Director Development and Environmental Services
iii	Operate village landfill sites to meet requirements	PWI	Scrap steel to be removed from village landfills. Hermidale landfill is reaching end of life.	Director Development and Environmental Services
iv	Participate in Netwaste initiatives and activities to reduce waste and promote recycling	PNI		Director Development and Environmental Services

Strategy 3.3.1**Protect and improve the amenity of the river corridor to enhance and increase utilisation for a range of recreational activities.**

	Activities 2023/24	Status	Action Comments	Council Lead
i	Involve and support the local community in the rehabilitation and improvements of the river corridor	PNI		Director Development and Environmental Services
ii	Identify locations and programs to reduce waste along the river corridor	PNI		Director Development and Environmental Services

Strategy 3.3.2				
Provide a clean and pleasant streetscape, ensuring regular street sweeping and cleaning of public spaces.				
	Activities 2023/24	Status	Action Comments	Council Lead
i	Undertake and monitor Cleaning Program for all public areas	PNI		Director Engineering Services
ii	Review street bin containers and emptying procedures	PNI		Director Development and Environmental Services
Strategy 3.3.3				
Implement programs which foster responsible and protective behaviours towards reducing waste and litter pollution.				
	Activities 2023/24	Status	Action Comments	Council Lead
i	Engage and seek community feedback on areas of concern of waste and litter control	PNI		Director Development and Environmental Services
ii	Enforce breaches of environmental legislation in order to reduce the incidence of littering	PNI		Director Development and Environmental Services
Strategy 3.3.4				
Protect, preserve and enhance Bogan Shire's natural environments, waterways, flora and fauna through responsible development and management.				
	Activities 2023/24	Status	Action Comments	Council Lead
i	Ensure all development complies with conditions of DA Consents in relation to environmental protections	PNI		Director Development and Environmental Services
ii	Engage with and support the Central West Local Land Services and other government bodies	PNI		Director Development and Environmental Services
Strategy 3.3.5				
Meet Council's obligations under the Biodiversity Act 2015 in respect of maintenance of noxious weeds.				
	Activities 2023/24	Status	Action Comments	Council Lead
i	Council to meet Noxious Weeds Control obligations	PNI		Director Development and Environmental Services
ii	Ensure Council operations are undertaken in accordance with Council's Weed Action program	PNI		Director Development and Environmental Services
iii	Undertake enforcement activities on private property for noxious weeds as required	PNI		Director Development and Environmental Services
Strategy 3.4.1				
Liaise with Local Liquor Accord to ensure compliance strategies are maintained to maximise public health and safety.				
	Activities 2023/24	Status	Action Comments	Council Lead
i	Provide information regarding new Liquor License applications, and make submissions on new applications to the State Government as required	PNI		Director Development and Environmental Services
ii	Provide advisory services to the Liquor Accord	NS	As required.	Director Development and Environmental Services

Strategy 3.4.2				
Ensure compliance with Safe Foods Standards.				
	Activities 2023/24	Status	Action Comments	Council Lead
i	Monitor and review food premises register	PNI		Director Development and Environmental Services
ii	Undertake annual food premises inspections to ensure food handlers compliance with standards	PNI		Director Development and Environmental Services
Strategy 3.4.3				
Continue ongoing management and control of companion animals and ensure owner compliance with NSW Companion Animals Act 1998.				
	Activities 2023/24	Status	Action Comments	Council Lead
i	Improve public awareness of companion animal control including lifetime registration.	PNI		Director Development and Environmental Services
ii	Carry out enforcement activities relating to dog control measures	PNI		Director Development and Environmental Services
iii	Carry out Council's administrative responsibilities under NSW Companion Animals Act 1998	PNI		Director Development and Environmental Services
Strategy 4.1.1				
Support and promote our local business and industry, to identify gaps and develop initiatives for sustainable economic growth and local employment opportunities.				
	Activities 2023/24	Status	Action Comments	Council Lead
i	Work with local businesses to identify issues	PNI		Director People and Community Services
ii	Maintain and develop relationship with Regional Development Australia (RDA) Orana	PNI		General Manager
iii	Prepare an Economic Development Plan for Bogan Shire	NS	BSC operates under the Western RED Strategy	Director People and Community Services
iv	Council continues to commit to shopping locally for services and products wherever possible and in the best interests of Council.	PNI		Director Finance and Corporate Services
v	Continue the implementation of Council's streetscape master plan.	PNI		Director Engineering Services
Strategy 4.1.2				
Support agricultural businesses so that they have the capacity to be a significant contributor to the local, regional and national economy.				
	Activities 2023/24	Status	Action Comments	Council Lead
i	Maintain relationships with local agricultural businesses and lobby on behalf of local issues	PNI		General Manager

Strategy 4.1.3				
Work in conjunction with mining companies to obtain mutual benefit from an abundance of natural mining resources which provide our shire with opportunities for local economic growth and employment.				
	Activities 2023/24	Status	Action Comments	Council Lead
i	Maintain relationships with mining companies to explore opportunities for mutual benefit and lobby on behalf of local issues	PNI		General Manager
ii	Negotiate Voluntary Planning Agreements with mining companies to ensure financial contributions are made to local infrastructure requirements	PNI		General Manager
Strategy 4.2.1				
Develop and implement a tourism strategy which includes the identification of potential opportunities for growth and new tourism products through consultation with stakeholders.				
	Activities 2023/24	Status	Action Comments	Council Lead
i	Develop a tourism strategy	NS	Scheduled for development in late 2024.	Director People and Community Services
ii	Provide and maintain a quality Visitor Information Centre which encourages and supports growth across many sectors of the local economy.	PNI		Director People and Community Services
iii	Continue to update, produce and distribute the Official Tourist Guide to local businesses and VICs in neighbouring shires	PNI		Director People and Community Services
iv	Continue to advertise Nyngan and Bogan Shire in print media, on appropriate websites and via relevant social media platforms.	PNI		Director People and Community Services
Strategy 4.2.2				
Provide a welcoming aesthetic on the approaches to town.				
	Activities 2023/24	Status	Action Comments	Council Lead
i	Continue beautification along main roads into town	PNI		Director Engineering Services
Strategy 4.3.1				
Identify gaps and opportunities and engage with stakeholders, to investigate options for improved public transport.				
	Activities 2023/24	Status	Action Comments	Council Lead
i	Work with the community to understand gaps and opportunities and lobby appropriate bodies for improvements	PNI		General Manager
Strategy 4.3.2				
Maintain airport facilities to meet required standards.				
	Activities 2023/24	Status	Action Comments	Council Lead
i	Undertake regular maintenance activities on the runway and surrounding areas to CASA regulations	PNI		Director Engineering Services
ii	Maintain airport buildings to acceptable standards	PNI		Director Engineering Services

Strategy 5.1.1

Facilitate purposeful engagement and consultation with the community and other stakeholders to progress the outcomes of the Community Strategic Plan.

	Activities 2023/24	Status	Action Comments	Council Lead
i	Maintain a community consultation database (from CSP implementation)	PNI		Director People and Community Services
ii	Undertake community engagement regarding major Council plans and projects	PNI		Director People and Community Services

Strategy 5.1.2

Provide accountability to the community by regularly reporting on Council activities through the publication of statutory reports, business papers, meeting minutes and general information.

	Activities 2023/24	Status	Action Comments	Council Lead
i	Provide accurate and timely meeting agendas and minutes	PNI		General Manager
ii	Proactively release appropriate Council information e.g. Council Business Paper and Minutes through the website and council column	PNI		General Manager
iii	Complete Annual Report	PNI		Director Finance and Corporate Services
iv	Complete statutory financial accounts	PNI		Director Finance and Corporate Services
v	Produce Council's quarterly reports, delivery program and budget and operational plans	PNI		Director Finance and Corporate Services

Strategy 5.1.3

Councillors represent the interests of the community through strong and positive leadership and advocacy.

	Activities 2023/24	Status	Action Comments	Council Lead
i	Hold regular Council meetings	PNI		General Manager
ii	Ensure Councillors make all reasonable efforts to acquire and maintain the skills necessary to perform the role of a councillor	PNI		General Manager

Strategy 5.1.4

Maintain effective partnerships through regional and industry bodies to collaborate on matters of mutual interest and lobby collectively on behalf of the community.

	Activities 2023/24	Status	Action Comments	Council Lead
i	Maintain regional partnerships including Alliance of Western Councils	PNI		General Manager
ii	Undertake lobbying as appropriate	PNI		General Manager
iii	Continue contracting alliance with RMS	PNI		Director Engineering Services

Strategy 5.1.5

Councillors take pride in our community, are inclusive and respectful, work together to get things done and contribute positively to our culture.

	Activities 2023/24	Status	Action Comments	Council Lead
i	Ensure that Councillors are aware of the Code of Conduct and Council's Values	PNI		General Manager

Strategy 5.2.1

Undertake sound financial planning, management and reporting to fulfil our stewardship responsibilities and ensure that Bogan Shire Council remains financially viable.

	Activities 2023/24	Status	Action Comments	Council Lead
i	Develop and implement Council's Long Term Financial Strategy	PNI		Director Finance and Corporate Services
ii	Prepare and present Council's Operational Plan and Budget to Council for Approval within set timeframes	PNI		Director Finance and Corporate Services
iii	Prepare and present quarterly budget reviews to Council for approval within set timeframes	PNI		Director Finance and Corporate Services
iv	Accurately record all Council's financial transactions	PNI		Director Finance and Corporate Services
v	Present periodic financial reports to assist with monitoring budget performance	PNI		Director Finance and Corporate Services
vi	Maximise recovery of all revenue due to Council in accordance with policy	PNI		Director Finance and Corporate Services

Strategy 5.2.2

Manage our people effectively to ensure Council meets its goals and can implement its mission and deliver on its vision.

	Activities 2023/24	Status	Action Comments	Council Lead
i	Develop Council's Workforce Plan	C		Director People and Community Services
ii	Manage Council's Workplace Health and Safety obligations	PNI		Director People and Community Services
iii	Conduct effective staff recruitment and induction processes.	PNI		Director People and Community Services
iv	Continuously develop and maintain Council's organisational structure, salary system and related processes	PNI		Director People and Community Services
v	Manage Council's Employee Development Planning process	PNI		Director People and Community Services
vi	Promote Council's Values and Code of Conduct to ensure staff uphold and contribute positively to our social environment and culture	PNI		General Manager

Strategy 5.2.3

Implement sound asset management practices to ensure adequate provision is made for the maintenance and long-term replacement of Council's infrastructure assets.

	Activities 2023/24	Status	Action Comments	Council Lead
i	Develop and adopt Council's Asset Management Strategy and Asset Management Policy	C		Director Finance and Corporate Services
ii	Develop and implement Asset Management Plans for the major categories of Council's assets: Transport and Stormwater, Water Supply and Sewerage and Buildings	C		Director Finance and Corporate Services
iii	Provide periodic asset management reports to inform decision-making	NS	Asset management systems reports are still under development	Director Finance and Corporate Services

Strategy 5.2.4

Manage Council's operations effectively and on business-like principles to maximise service delivery for the community.

	Activities 2023/24	Status	Action Comments	Council Lead
i	Monitor and review customer service charter	PNI		Director Finance and Corporate Services
ii	Initiate a customer service training program	NS		Director People and Community Services
iii	Monitor Council's complaint management system to identify and rectify issues	PNI		Director Finance and Corporate Services
iv	Identify and manage Council's risks, including insurance cover	PNI		Director Finance and Corporate Services
v	Manage Council's record management system to support our business	PNI		Director Finance and Corporate Services
vi	Manage Council's communication with the community through a variety of media including electronic	PNI		General Manager
vii	Manage Council's ICT resources including disaster recovery to support our business	PNI		Director Finance and Corporate Services
viii	Manage Council's procurement system to ensure probity and best value for money	PNI		Director Finance and Corporate Services
ix	Develop Council's governance capability, including reviewing and updating Council's policies and procedures	PNI		Director Finance and Corporate Services

Strategy 5.3.1**Facilitate the Local Emergency Management Committee to ensure a co-ordinated response by all agencies having responsibilities and functions in emergencies.**

	Activities 2023/24	Status	Action Comments	Council Lead
i	Continue to fulfil Councils statutory obligations relevant to the State Emergency & Rescue Management Act 1989	PNI		General Manager
ii	Provide a support role through the LEMC to the SES and other involved agencies	PNI	Ongoing	Director Engineering Services
iii	Regularly maintain the Nyngan levee bank and associated infrastructure to ensure protection from potential flooding	PNI	Ongoing	Director Engineering Services

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State of the Shire Report 2022-2024



Comfortable Country Living

Social

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

1.1 Social and Cultural

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

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

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

Recent Australia Day Ceremonies have been held in Davidson Park in response to community feedback for an outdoor event. The day would not be complete without a G'DAY sign photo opportunity with the Big Bogan himself with his furry best mate rusty. Rusty joined the Big Bogan family in 2022, with the community providing name options for the new addition.



Big Bogan Festival: In 2022, Council hosted the inaugural Big Bogan Festival, funded by a NSW Government grant. The festival aimed to foster community engagement post COVID-19, support local businesses, and provide opportunities for families and community members to connect. Spanning several locations, including the Big Bogan Statue, Pangee) Street, Tabratong Street, and Larkin Oval, the event featured a wide range of activities such as live entertainment, a best dressed Bogan Competition, kids' activities, sports coaching lessons, local markets, food vendors, the Dash for Cash race, and a show-and-shine competition.

Citizenship Ceremonies. Council conducts citizenship ceremonies as required.

Holiday Break Programs: Council has been successful in obtaining the NSW Government’s Holiday Break Program grant funding each term to support youth activities based on youth feedback and interest.

Activities have included laser tag, paint and sip sessions, resin, aerial dance leather making and silversmithing workshops, youth discos, photobooth, totem skateboarding and inflatable fun days. In addition, Council collaborates with other Youth Service providers to organise youth events, such as youth BBQs, bubble soccer, Youth mental health awareness, cyberbullying preventions, and various sporting activities.



Christmas Lights and Rural Mailbox competitions: Council has conducted an annual Christmas Lights and Rural Mailbox competition whereby community members, businesses and rural property owners are judged on

their festive lighting and decorating efforts, with prize money donated by sponsors is awarded.

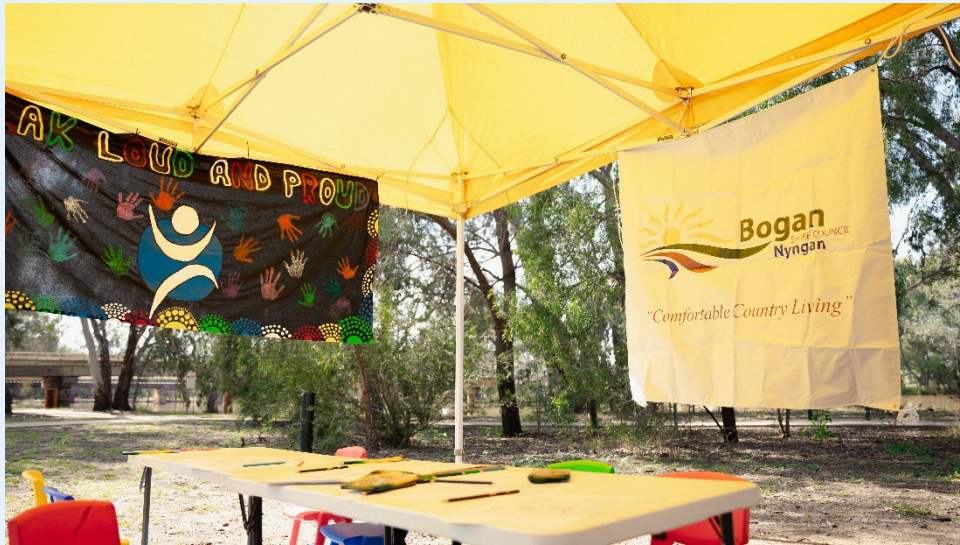
Community Events at Nyngan Showgrounds: Improved facilities at the Nyngan Showground have been used for community events including the Duck Creek Races, the Nyngan Show, the Nyngan Anzac Day Races, the Nyngan Ag Expo and the Big Boar Bonanza.

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

- **Anzac Day:** Council supports and contributes to the annual Anzac Day ceremonies conducted by the Nyngan sub-Branch of the Returned and Services League.



- **NAIDOC Week:** Council supports NAIDOC week every year providing facilities and equipment for activities. In 2023 and 2024, Council participated in the Community Day event at the end of the NAIDOC Week festivities.



- **Annual Christmas Community Event:** Council provides a venue, support and equipment to the Nyngan Christmas Committee, which was established in 2023. The committee organises a Christmas street party consisting of markets, food vendors, lighting the tree and family Christmas fun. Council purchased a community Christmas tree in 2022, which remains decorated and lit throughout the month of December, along with new street banners for Pangee Street.
- **Community events co-ordinated by the Nyngan Community Hub:** Council provides a venue (Larkin Oval, O'Reilly Park, Davidson Park, or Rotary Park) and equipment for the events which have included events for White Ribbon Day, Easter, Christmas and Harmony Day.

- **StormCo Youth Activities:** Council has provided the StormCo group with use of the Bogan Shire Youth and Community Centre for activities and accommodation. It has also provided venues and equipment for StormCo activities around Nyngan's parks and recreation spaces.

Nyngan Fire Station and Garford Engine: Works continued towards establishment of a Fire and Rescue Museum in the former NSW Fire Brigade building in Nyngan. The building was painted and renovated including new bathrooms and a kitchenette.

Council arranged for the restoration of Nyngan's 1924 Garford Fire Engine by the Tamworth Classic Fire Engine Club, and it is now a running addition to the Museum's display.



Nyngan Museum and Midstate Shearing Shed Museum: Council has continued to support the Nyngan Museum and Midstate Shearing Shed Museum. These museums are dedicated to identifying, preserving and displaying European and Aboriginal Heritage Items. Volunteers continue to staff both museums and carry out welcoming and guided tour tasks during weekday mornings at the Nyngan Museum.

Funding was received for new air-conditioning to be installed at the Nyngan Museum through Create NSW.

Community Directory. Council produces and updates the Community Directory, both in hard copy and on the Council website.

National Tree Day: Council has participated every year in National Tree Day. Students from Nyngan High School, St Joseph’s School and Nyngan Public School have planted trees in various locations including O’Reilly Park, Larkin Oval, Nymagee Street, and the vicinity of the Nyngan Golf Club.



Bogan River Signage: Working collaboratively with the Nyngan Local Aboriginal Land Council, informational signage was developed for three locations along the Bogan River which incorporates information on the “Bogan massacre” which is said to have taken place in 1841 between a group of white stockmen and local indigenous people. In 2023, members of the local Aboriginal community conducted a smoking ceremony at the site before unveiling the sign.

The Bogan River

The Bogan River is a perennial river within the Murray Darling system. It flows from near Parkes NSW for about 620 kilometres generally from north west past Nyngan before flowing into the Darling River near Bourke.

Until many other rivers the Bogan did not have its banks in a high rainfall area, resulting in low sediment levels in the Bogan system. This meant that it is the lower water table of the river. By contrast, in April 1850 Nyngan and the surrounding area suffered the worst flooding the area has known since being settled. However, many in the area were fortunate to take many lives and to suffer huge losses.

Despite the best efforts of the community and a many of workers working side by side the levee was breached. The Flood Memorial Park, Free camping area and various buildings in the area were completely destroyed.

Bogan Shire Council maintains two weir pools on the Bogan River at Nyngan. The lower one at Kings Park Pool is used for recreational purposes as the water is clear. The upper weir pool is primarily for storage of flood water as a flood relief. Nyngan and Kings Park Pool are no longer in the Bogan flood plain. In the past, the water was transferred from Kings Park Pool to the Murrumbidgee River and then to the Kings Park Pool.

Although the flood plain is used by the Nyngan area, many of the flood plain has been used for over 100 years and this has become an important habitat for plants and animals. Many species of mammals, birds and fish have been observed at the weir pools. In fact the southern western population of Olive ridged tit has been observed in the weir pools. It is a very good way to see many of the birds that live in the area. It is a very good way to see many of the birds that live in the area.

Bogan River Massacre

The Bogan River signage for Aboriginal sites is a way of life a message for everyone to see a cultural and story to pass on.

During the early 1840s the Bogan River area experienced numerous conflicts between Aboriginal people and European settlers. Many people lost their lives during these conflicts which included massacres of Aboriginal people. One such massacre occurred in 1841 at a site near the weir pools. A party of soldiers and their stockmen killed over 100 Aboriginal people beyond the limits of their fenced area.

Using the loss of water as a reason to move their camp near Peak Hill, the stockmen encircled Aboriginal people on a wide bank. They also prevented the Aboriginal people from leaving the site. The Aboriginal people were then shot down with rifles and bayonets. The stockmen then burned the bodies of the Aboriginal people. The Aboriginal people were then shot down with rifles and bayonets.

“Anyone who goes among Aboriginals and interferes with their natural right of procuring the necessities of existence is an aggressor on whatever proceedings may arise out of these acts are charged upon him who first goes his provocation.”

One of the remaining stockmen made his way to Bourke to report the incident to the magistrate. In the absence of the Police Commissioner, who was subsequently dismissed for being absent without leave, the Magistrate, together with the Police Officer in Charge at Bourke, conducted a inquest into the incident. The Magistrate, who had been joined by several other magistrates, ordered the Magistrate to issue instructions for the Crown. The Magistrate had unfortunately decided for the individuals to avoid liability to costs of the inquest.

Arriving at the waterhole, according to a contemporary account of one of the troopers, the mounted force got behind the Aboriginal people, firing at them and cutting them down with rifles and bayonets. An unknown number of Aboriginal people were massacred in this incident. We acknowledge and say our respect to the families of all Aboriginal people who were hurt and suffering this account.

This account says tribute to the massacres that occurred to a few spirited headline of Wangayiman Country.

Map Legend

- Waterways
- Roads
- Buildings
- Other
- Points of Interest
- Other
- Other

Kuanthaaan Quandong (*Santalum acuminatum*)
The quandong tree grows up to 6 metres tall and is native to the area. It has small white flowers and its fruit is a small round orange-red berry. The quandong's leaves resemble the needle-shaped awl-shaped leaves, and the tree is often known for its small round bright red fruit.

Thilpan Australasian darter (*Anhinga novaehollandiae*)
The Australasian darter is a large, dark bird with dark feathers on its upper side and white underneath. They have a long, long neck and a pointed beak. They are found in the area, and they are often seen in the water. They are often seen in the water, and they are often seen in the water.

Margee, Mumble River cooba, sheo-tree acacia (*Acacia stenophylla*)
The river cooba sheo tree is a shrubby tree that is long and thin. It has a trunk that is up to 10 metres tall and is often found in the area. It has small white flowers and its fruit is a small round orange-red berry. The river cooba sheo tree is a shrubby tree that is long and thin. It has a trunk that is up to 10 metres tall and is often found in the area. It has small white flowers and its fruit is a small round orange-red berry.

1.2 Community Facilities

Outcome: Our community uses and values the educational, recreational and social opportunities provided by our community centres.

Nyngan War Memorial Swimming Pool. Council's progressive renovations of the Nyngan War Memorial Pool have continued over the last term of Council including new accessible amenities block which includes unisex change rooms with hot showers, an accessible toilet and change areas.

Significant works were also carried out to reline pipework to limit water losses from leaks and a new automatic chlorine and acid dosing system has been installed to help ensure that the water is treated correctly.



To support the Centre's launch, grant-funded Youth Officer roles were created to provide after school and holiday Youth Drop-in Sessions. Grant funding has also been used to engage locally contracted youth services to operate and support these youth programs and activities.

The BSYCC offers a range of activities during drop-in sessions, including a mixture of sports such as volleyball, basketball and cricket as well as cooking, baking, mentoring programs, seasonal decorating of the centre, gaming competition, movies, trivia and boxing lessons. Council also installed major pieces of playground equipment including a giant swing and climbing pyramid.

The BSYCC has also become a valued hub for the wider community. Offering a versatile space for various groups and activities, it is available for local social groups, such as the Nyngan Craft Group and the Bushfellas group, fostering connection and engagement within the community.

In addition, the Centre is available for private hire and corporate use (on a fee-based structure), including training sessions and workshops making it a multifunctional venue for both social, community and professional events.



Bogan Shire Youth and Community Centre (BSYCC): Constructed in response to consistent community feedback that such a facility was needed, the BSYCC was constructed and commenced operations in September 2022. The Centre features a full-size indoor sports hall, community meeting rooms, a recreation room, study areas, gaming room, kitchen and an outdoor recreation area.

Parks and Playgrounds. Council has created a dedicated parks and community facilities team to look after the maintenance and upgrades to parks, other open spaces and playgrounds across the Shire.

O'Reilly Park: Major new playground equipment was installed with an adventure playground and flying fox answering long-standing community requests for these facilities in an upgraded playground precinct.

The existing children's play equipment in O'Reilly Park has also been upgraded with softfall to replace the bark chips.



Davidson Park: Improvements to Davidson Park, based on a Master Plan, commenced in the previous term of Council and continued throughout this term. New footpaths were created linking contemporary focal points, seating was installed, and the toilet block underwent an external make-over to modernise its appearance.



Rotary Park, Jack Hargreaves Park and the lower weir. Extensive works have been done to this riverside area including the removal of weed vegetation. An upgrade was carried out to the boat ramp which included work on the car park and approach to the ramp.



Nyngan CWA Hall: The Nyngan CWA Hall, which was handed over to the Bogan Shire Council during this term, was extensively renovated and upgraded for public use. The ceiling was replaced, a new kitchenette and accessible bathroom installed, and the interior was repainted and carpeted with new air-conditioning installed.

Flood Memorial Park: Flood Memorial Park has had further upgrades and is still serving as an attractive stop over for travellers. New toilet facilities were installed and more seating with shelters have been installed. The driveway was also widened to allow easier access for caravanners.



Hermidale Park: Upgrades to Hermidale Park have included a toilet block, new perimeter fencing and repairs to the War Memorial.

Girilambone Railway Station: Works were completed on the historic Girilambone Railway Station to bring it back from a ruined building facing demolition to a fit for purpose community space. Community consultation will take place to help Council determine future use of the building which could include a local history museum, an artist's workshop and community function space. As an added attraction for visiting railway enthusiasts Council installed historic rail motors on the tracks at the station platform.



Sportsgrounds and active recreational facilities: Council has carried out a regular maintenance program on the sports grounds and active recreational facilities to ensure they can be well utilised.

Upper Weir: Council has developed the upper weir area. This area suffered damage from flooding in June 2022 and with the assistance of grant funding Council undertook works to help to prevent future damage.



Larkin Oval: The improvements at Larkin Oval continued with the installation of a new toilet block on the eastern end of the Oval and the construction of a purpose-built female change room and toilet block.

Two of the four netball courts were also resurfaced with a safe all-weather playing surface.

Further improvement to the canteen facilities were also made with security shutters added, an industrial exhaust fan installed in the kitchen and a sink and hot water installed in the bar/BBQ area.



Nyngan Tennis Courts: Tennis was given a new lease on life in Nyngan with the renovation of the tennis club building which was re-clad. Interior works included a new kitchenette, painting and sanding of the timber floors. On the outside a new covered deck was constructed overlooking the courts. Tennis Courts were also refurbished with a new playing surface installed to all courts.



Nyngan Showgrounds. Council has made significant improvements to the Nyngan Showground and Racecourse for the purpose of community events. This included new racecourse entry gates designed and installed by Council staff and a new amenities block and BBQ with shelter for the Pony Club.



Hermidale Village: Council has installed portable grandstands with shade awnings and a wash down bay for horses at the Hermidale Showgrounds and has resurfaced the two of the tennis courts at the Community Centre in response to community requests to revive the sport.

Coolabah Village: A fence has been installed along the Highway to improve safety for people using the rest area. Significant works have been undertaken at the Coolabah Hall including re-cladding and repositioning the access ramp.



Girilambone Village: The purchase of a BBQ and installation of a shelter and new amenities block has added to the appeal of the free camping area at Girilambone.

Nyngan Cemetery. Council staff have continued to maintain and make improvements to the Nyngan Cemetery. A new lawn cemetery area was constructed to allow expansion to the east of the existing area and trees have been planted to provide shade for this new area. Council regularly waters and mows the lawn areas.

Nyngan Library: Council's strategy has been to focus on community needs to provide quality facilities and access to printed and online information and other sources.

Council secured a NSW Government grant which funded the internal renovation and removal of walls to increase the children's reading area and flexibility of use of the space. The grant also supported the creation of an enclosed outdoor space with a kitchenette for school holiday craft, community group gatherings, and adult craft sessions, all while minimising disruptions to library users.



The Nyngan Library established a Dolly Parton Imagination Library in partnership with Uniting Way which uses a free book gifting program to inspire a love of reading in young children across the globe. Each month, children who are between the ages of birth and five years can enrol and receive a high-quality, age-appropriate book in the mail, free of charge. The Program has been highly successful with 65 children currently enrolled.

Library staff have a regular program for young library users such as special craft sessions in the holidays, and a regular story time session. Staff visit the Bogan Shire ELC and the Preschool around twice per term to hold Story Time sessions.

The Library has continued to participate in events such as national Simultaneous Story Time, Australia's Biggest Morning Tea, and Library Lover's Day. Other events have included morning teas for seniors, and workshops for young people on 3D printing and belt making.

Each year, a number of eResources, children's toys, and other resources are purchased under the Local Priority Grant each year ensuring the collection stays up to date and activities and events can continue to be held at the Library, supporting the community and their needs,

The Library continues to be an active member of the North Western Regional Library Service Partnership.

1.3 Inclusive Communities

Outcome: Children, older people and people with disabilities are supported, feel secure, valued and are engaged in our community.

Bogan Shire Early Learning Centre: The Bogan Shire Early Learning Centre provides a centre-based day care and educational service for children aged 0-5 in the Bogan Shire. It is licensed for 43 children in two rooms and open for 50 weeks a year from 7.30am-6pm. Since opening in 2016 the ELC has grown to the extent that there has been a waiting list for some time which has prompted plans for an extension to the Centre.

Bogan Shire Council successfully applied for grant funding to increase the size of the Centre and construction commenced during this term. An additional room and outdoor play area extensions were completed in 2024 and Council was notified that it had met requirements for an increase in licensing capacity to 59 children across the three rooms.



Bogan Bush Mobile: Bogan Bush Mobile transferred its headquarters to the new ELC when the centre was opened in 2016. This service has undergone significant changes to bring it into scope.

Where previously the service travelled to small centres across the region to provide two hourly playgroup sessions, it now offers longer childcare sessions in two locations across the region.



Youth: Council has continued to provide opportunities for young people to be actively engaged in the development, design and planning of educational and other programs, services and infrastructure in which they are a stakeholder or user group.

When seeking options for grant funding, Council has carried out extensive community engagement with schools and the school community. As an example, it was decided to build a Youth and Community Centre, on a location and to a design nominated by the youth.

Council also engages with youth to plan and implement programs for Youth Week and holiday break activities.



Bogan Shire Seniors Week: Council co-ordinates five days of community Seniors Week activities including the official morning tea and presentation of the Senior Citizen of the Year at community venue. Other activities have included arranging visits from local preschool to social with the seniors, concerts, paint and sip sessions, community rotated church services, bingo, Shopping trips to Dubbo, free entry to the Nyngan Museum, exercise sessions, wellness brunch with community health.



Community: Council has continued to work with the community and Government agencies to understand issues and lobby Government to address them. Examples include:

- Before and After School Care
- Train Speeds through Nyngan
- Water Security
- Nursing shortages affecting the Mick Glennie Hostel

Bogan Shire Youth Week: Council has received Youth Week grant funding each year to support a variety of activities, coordinated by staff from the Youth and Community Centre. These staff gather feedback from youth and conduct an annual Youth Week survey with Nyngan High School to help determine the activities. Over the years, Council has organised events such as outdoor movie nights, pizza-making sessions, inflatable fun, volleyball and other sports competitions, photobooths, Glow Roller Disco, and a colour fun run obstacle course.



Disability Inclusion Action Plan: Council engaged with the community in 2017 to develop and adopt a Disability Inclusion Action Plan (DIAP). There has been additional disabled car parking in the main street and other public areas and improvements made to toilet blocks for disabled access. In 2021 Council installed a new disabled access chair into the Nyngan War Memorial Swimming Pool. The DIAP was updated in line with regulation requirements in 2023.

Bogan Shire Seniors Living. In 2020 Council completed and opened the Bogan Shire Seniors Living Project. This project used NSW Government grant funding to build four accessible units on the corner of Dandaloo and Cobar streets, comprising a three two-bedroom units and one single bedroom unit. Community members eligible to receive the Australian Age Pension, and who had resided in the Bogan Shire for 10 years or more were eligible to apply for residency.

The units are currently fully tenanted and are maintained by Council.



1.4 EDUCATION

Outcome: Access to opportunities for education at all levels.

Council has continued to support all schools in our Shire through various initiatives, awards and scholarships. Council representatives attend all end-of-year presentation days.

School Careers Day: Bogan Shire Council attends the annual Nyngan High School Careers Day to promote career opportunities and traineeships available through Council.

Traineeships: Council continued to support young people through offering apprenticeships in trades including Metal Fabrication, Automotive Engineering, Water Treatment Operations and Horticulture as well as traineeships in Early Childhood Education and Care, Building Surveying, and Business Administration. These are advertised within the local community and marketed towards those about to finish secondary school or to young people wanting to gain a trade certification or commence a career path into these fields.

In addition, Council has also employed people in Graduate roles in Human Resources and Health and Building Surveying.

Gap Year Program: Council initiated a Gap Year employment program to help recently graduated Year 12 students to transition to the workplace by providing them with meaningful contract employment with the Bogan Shire Council for up to 12 months on finishing school. In 2024, eight students were placed in the Program in roles which varied from civil construction to youth work to business services.



Earn while you learn at Bogan Shire Council!

- ▶ learn valuable workplace skills
- ▶ get hands-on experience in multiple industries
- ▶ figure out what career paths interest you
- ▶ work full or part time
- ▶ **get paid!**

Bogan Shire Council is providing an exciting opportunity for local Year 12 leavers to gain experience in roles that interest them.

This opportunity could help you discover what you want your career to look like, and may lead to further study and ongoing employment opportunities supported by us.

1.5 Public Health

Outcome: Our community has access to the medical services, facilities and programs to enhance and protect our health.

Bogan Shire Medical Centre (BSMC): The BSMC was constructed and opened in 2017 and is operated by Council staff. The original BSMC was partially funded by a Federal Government grant, and included four consult rooms, a procedure room, reception, waiting room and amenities.

Due to increasing demand and expansion of services an extension to the building was completed in 2022 which includes two additional consult rooms, a dedicated pathology space and additional waiting area.

The Practice currently includes two GPs, nursing staff and an Aboriginal Health Worker, as well as a number of visiting allied and specialist health care providers. A pathology service, podiatry, physiotherapy and ultrasound services are also based at the Centre.



A new ultrasound machine equipped with the latest digital imaging technology was installed during the term. The new machine's higher quality imaging means patients are less likely to have to travel out of town for MRI's for further evaluation.

The Bogan Shire Medical Centre is the only practise west of Dubbo to offer an ultrasound service and attracts patients from across the region.



Bush Bursary Program: Council supports the annual Bush Bursary Program by hosting two university students with an insight into both country living and rural medicine.

The Program which is administered by Rural Doctors Network aims to encourage medical, nursing and midwifery students to consider a career in regional NSW and is part funded by the Country Women's Association of NSW with additional bursary funded by Council.

Bogan Shire Council funded the placement of students in Nyngan and facilitated work experience at the Bogan Shire Medical Centre and at the Nyngan Multipurpose Health Service.

Doctor housing and surgeries: Council continues to provide accommodation to general practitioners in Nyngan. Two new units were completed at 70 Bogan Street and 28 Tabratong Street which can be used to house clinical staff.

Dental Service: Council has continued to support the Nyngan Dental service with the provision of a premises.

1.6 Emergency Services

Outcome: Our fire, police and ambulance services provide effective, efficient services to the community to protect property and the safety of our community

Fire services: Council's strategy is to ensure people within Nyngan and the surrounding villages are protected from fire-related incidents. Covering rural areas, the Mayor and council staff liaise with the Rural Fire Service (RFS) through participation in the local service level agreement meetings to ensure local input into their decision making.

In 2023 the Nyngan Showground was used as a temporary base for up to 80 RFS firefighters following an emergency declaration as a result of the Glenariff Station fire near Coolabah which burned over 5,500 hectares.

Ambulance Service: Council continues to advocate to ensure provision of a 24 hour Ambulance Service for the Shire.

Hazard reduction program: Council has continued with its hazard reduction program. This includes removing fire risk around areas such as the Villages and the Nyngan Waste and Recycling Facility as well as maintaining the flood levee bank.

Community Safety: Council continues to lobby the NSW Government for adequate police numbers in the Bogan Local Government Area. It has also continued its commitment with NSW Police to contribute to the provision of housing (where possible) for police officers. Council works closely with Nyngan police to ensure our community remains safe.

Infrastructure

Goal - construct and manage reliable and efficient community assets that provide access to quality services.

2.1 Transport networks

Outcome: our well constructed and maintained transport network enables safe and efficient movement of people and freight through the Shire.

Road networks. Maintaining and improving the road network throughout the Bogan Shire is an ongoing commitment which accounts for approximately 35 per cent of Council's budget. Council is responsible for the maintenance of over 1,200 km of local roads, over 1,000 km of which are unsealed; 238 km of regional roads (138 km sealed and 100 km unsealed) and 261 km of State highway.

Council employs 23 staff for roadworks, including four grader teams for construction and maintenance and highway work undertaken on behalf of the NSW Government.

In 2021 Council engaged an additional three grader teams under contract to carry out works funded by the NSW Government's Flood and Storm Damage Restoration Program.



During the last term, road work projects included the re-sheeting of approximately 76 km of unsealed roads, such as Colane, Pangee, Benah, Warrah, and Paynes Roads, as well as the resealing of 9 km of Yarrandale Road under the Fixing Local Roads Program. These upgrades improved road formation, drainage, and vegetation management, enhancing resilience against increased traffic and adverse weather.

The second round of the Fixing Local Roads Program also facilitated the rehabilitation of Pangee Street in the CBD, featuring a 16,710 m² asphalt overlay, new line markings, pedestrian crossings, and nose-in parking.



Additionally, the 2020-2024 Roads to Recovery Program, with funding of \$5.4m has enabled the Council to re-sheet 136 km of gravel roads and perform various maintenance tasks over the past four years.

Under this block grant, rehabilitation works have widened and sealed a total of 8 km of regional roads, including Tottenham Road and Cockies Road, while also supporting annual re-sheeting and maintenance efforts.

The Regional Emergency Road Repair Fund has provided resources for maintenance and gravel re-sheeting on rural roads, including 2.4 km of rehabilitation and widening on Buckiinguy Road.

To date Council has completed over \$2.3 Million in repairs to address flood damage from the 2022 event.

Contract works on the state highways included continued rehabilitation work on sections of the Mitchell Highway East and West of Nyngan.



Footpaths, kerb and gutter: Grant funding has allowed a major increase in the amount of priority footpath replacement and new construction with around 4,000 metres laid. Significant lengths of kerb and gutter were also replaced throughout Nyngan. Pedestrian bridges were constructed around the Nyngan golf club to link up with existing pathways and access routes.

2.2 Rail Services

Outcome: Our Rail Connection remains a cost effective and reliable alternative for freight transport.

Freight rail. Council has continued to lobby State Government and UGL to maintain and improve reliable freight transport network.

Rail Crossing and rail safety: Council lobbied for safety improvements to be made at the Moonagee and Hoskins Street Rail crossings. Council has also campaigned extensively to the NSW Government reduce train speeds through the Nyngan township.

Railway Infrastructure: Council has successfully lobbied the NSW Government and UGL to upgrade the fencing along the rail corridor in the town precinct to restrict unauthorised access onto the track.

2.3 Water

Outcome: we have access to a secure water supply that is well managed to provide us with a reliable, safe and cost effective service as well as a raw water supply to villages.

Council ensures it remains compliant with strategic business plans for water through a program of continual capital improvements. It has continued to provide a financially viable, efficient, permanent potable water supply that meets the requirements of the community. Council reports quarterly to the NSW Department of Health and submits an annual report on the Drinking Water Management Plan.

The Water Asset Management Plan is used to develop the annual water budget and make improvements to water supplies. Annual works include maintenance and de-silting of the Albert Priest Channel, vital infrastructure to provide Nyngan and Cobar towns with a secure water supply.

Council has been working with the NSW Government to undertake significant upgrades to local water infrastructure over recent years.

Emergency Off-River Storages: During this term of Council, contractors completed the lining of the first of two emergency off-river water storages. The 650 Megalitre storage will help drought proof water supplies for Nyngan and Cobar with works done to line the bottom with a synthetic clay liner to prevent leakage.



A second water storage alongside the first was completed and will provide another 535 Megalitres bringing the total cost for this project to over \$16 Million.

When full the storages contain enough water to supply the essential needs of Cobar and Nyngan towns for 18 months on strict water restrictions.

Belaringar Creek Syphon: Many years in the planning, funding became available for the replacement of the Belaringar Creek syphon, which is effectively a pipe which takes the Albert Priest Channel underneath the Belaringar Creek. Costing around \$1.8 million the works will see a reduction in leakage from the Channel which transports water for Nyngan and Cobar.



2.4 Sewerage

Outcome: We have a reliable, safe and cost-effective sewerage network.

In accordance with the Sewerage Asset Management Plan, Council has undertaken ongoing replacement and improvements to the Nyngan sewerage system.

During this term a new aeration system was installed to the Primary Pond at the Nyngan Sewer Treatment Works and extensive relining was carried out on Nyngan's sewerage pipe network at a cost of \$700,000.

There has been routine ongoing testing and reporting of this system to ensure compliance with the sewer Treatment Plant license conditions.

2.5 Communications Networks

Outcome: The community has access to the latest communication infrastructure and technology to facilitate communications for learning, business and providing services to our community.

Council continued to work with telecommunications providers and lobby government for improvements to communications throughout the Shire.

Environmental

Goal - To support the current and long-term liveability of our Shire by enhancing and protecting our environment through sound urban planning, managing our waste stream and sewerage services, and providing potable water supplies that are economically sustainable, reliable and environmentally

3.1 Built Environment

Outcome: Our Shire is enhanced through respectful planning processes and facilitation of development in accordance with statutory requirements.

Long term sustainability: Council has conducted periodic reviews of its planning instruments to ensure land use planning supports the long-term sustainability of the local community and economy.

Local Housing Strategy: Council has started work on a housing strategy using funding provided by the NSW Government. Community workshops were held to better understand the needs of the local population. The Strategy will reflect these needs and will guide future decision making on planning matters.

Affordable range of housing: Council has undertaken consultation with significant employers including the local mining industry regarding the future demand for housing in the community.

Safe, healthy and well-maintained buildings: In accordance with relevant health and safety legislations, Council conducts regular inspections on the community's buildings to ensure they comply with the NSW Building Certification Scheme. Council investigated concerns and complaints in relation to overgrown allotments and buildings in a state of disrepair.

In 2018 Council used grant funding to engage an engineer to inspect the awnings of buildings in the Nyngan CBD. A report was made available to the owners of these buildings.

Planning Portal: As of 1 July 2021, throughout NSW, Development Applications (DA's), Complying Development Certificates (CDC's) and Post Consent Certificates such as Construction Certificates along with Occupation Certificates are now required to be lodged electronically through the Online Service provided by the NSW Planning Portal.

Council has assisted community members with the new online portal by setting up a computer set up in the front foyer of Council's Development and Environmental Services office for the community to lodge the relevant applications via the online portal with staff available to assist where necessary.

Flood Management Plan: Council has developed and implemented flood management plans into the LEP and DCP for all urban flood areas. Council continues to carry out regular inspections and maintenance on its stormwater infrastructure and levee bank.

3.2 Waste and Recycling

Outcome: Our waste stream is effectively managed, reducing waste to landfill and maximising resource recovery through recycling.

Council has continued with its kerbside household waste and recycling collection. The recyclables picked are taken each fortnight to Gilgandra for sorting and then sent for processing into recycled products.

Works at the Nyngan Waste and Resource Recovery Centre include:

- A new fence with a screen of trees planted around the perimeter to improve aesthetics and meet licensing requirements.
- A new leachate system to remove water from the waste cells.
- The construction of large new cells for general waste and asbestos

In addition, a Resource Recovery Shop was constructed and opened to allow for repurposing of reusable / recoverable / recyclable materials rather than see them go to landfill. “Buyers” are encouraged to make a contribution to Nyngan Can Assist charity via a QR Code at the Shop.



This term saw the installation of recycle bins in the main street to encourage the public to be aware of appropriately disposing of their waste. These bins are in prime locations near shops and cafes.

The three village landfills in the LGA continue to operate as uncontrolled facilities during this term maintained by Council with areas also provided for the separation of scrap metals. All three facilities are now reaching capacity.

Council continues to be an active member of NetWaste, the regional waste management group of 26 western councils, including supporting innovative recycling ventures such as the annual Waste to Art competition, as well as participating in regional contracts for the collection, processing and recycling or reuse of scrap metals, mattresses, tyres, greenwaste, concrete and masonry, drumMuster and the collection and safe disposal of hazardous household chemical

3.3 Natural Environment

Outcome: Our open space areas are protected and appropriately managed to preserve their valued use and biodiversity whilst minimising the impact of pollution and weeds on the environment.

Provision of safe, high-quality playgrounds and parks. Council departments carry out routine maintenance on local reserves and recreational areas to ensure they are well used by the community.

Over the past five years Council has embarked on an ambitious program to capitalise on the Bogan River by cleaning away weeds and vegetation around the upper and lower weir areas and developing recreational spaces for the community. The upper weir now has walking paths, a bird hide, a toilet block, fire pits, seating and a garbage bin. This area is a popular free camping site.

Council has continued to maintain and improve its existing parks, with new playground equipment at Moonagee, Rotary, O'Reilly, Lions, Davidson, and Hermidale Parks. Shade sails have been added to playgrounds at O'Reilly, Lions and Moonagee Parks. There are also new toilet blocks at Hermidale, Girilambone and Coolabah.



Bogan River Bushcare: The Bogan River Bushcare Program has been grant funded by the NSW Government and included the construction and establishment of a native plant nursery, or Community Hub, on Council land on Pangee Street. This Hub is intended for interested community members to participate in the propagation and raising of seedlings to plant around the Shire.

The Bogan River Bushcare Program employs a part time Bushcare Coordinator and Assistant to propagate and grow plant species endemic to the Bogan Shire region. The Program aims to use these plants to assist in the rehabilitation and regeneration of degraded riverbank along the Bogan River at Nyngan.

In preparation for engaging with Youth through the local schools, an outdoor classroom was established on the banks of the lower weir.



Preservation of the natural environment: Council has continued to maintain and improve reserves in the Shire. Council has continued to implement a dedicated noxious weeds eradication program in accordance with the Biosecurity Act 2015. This includes participation on the Central West Regional Weeds Committee and on the Macquarie Valley Weeds Advisory Council. Council regularly inspects for listed noxious weeds on public and private property and undertakes action to eradicate them.

Litter Reduction: There are new garbage bins along the main street CBD area and along its new pathways and recreation areas to prevent littering. Council was successful in a RID grant which involves signage and reporting to increase public awareness of illegal dumping.



Levee Bank Walking Path: In 2022, Council completed works on improving access to the Levee Bank for recreational access. This project was funded by a NSW Government grant and included gravel access ramps, solar lighting, widening of gravel pathways and informational/directional signage.



Fish Stocking: Council has been involved in a NSW Government initiative that regularly sees fingerling released in the weir pools at Nyngan.



3.4 Health, Safety and Regulation.

Outcome: Council meets its compliance and regulatory obligations concerning public health.

Local Liquor Accord: Council has continued to provide information regarding new liquor license applications, and make submissions to the State Government as required.

Safe Food Standards: Council undertakes annual inspections of food premises in Nyngan and villages to ensure food handlers comply with standards.

NSW Companion Animals Act: Council has an ongoing management and control of companion animals as per the Companion Animals Act 1998, including a pound at the Nyngan Airport.

Council has improved public awareness of companion animal control including lifetime registration. Council rangers carry out enforcement activities relating to dog control measures.

Economic

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

4.1 Local Industries and Business.

Outcome: Local industries, including tourism, and the business that support them continue to grow and prosper.

Council has continued to work with local businesses to identify issues and develop initiatives to actively encourage the establishment of sustainable economic growth and local employment opportunities. Council has maintained a relationship with Regional Development Orana for this purpose, as well as attending and participating in the Local Economic Development Officer network.

Council has continued to make available land for industrial businesses, with all available lots in the John Hoare OAM Business Park now taken. New businesses have included a concrete batching plant and workshops.

Council has continued to implement its streetscape masterplan and rejuvenate the Nyngan CBD to make it visually more appealing to visitors and residents. Council upgraded the paved footpaths, kerb and guttering and road pavement in the CBD.

Council has continued its policy of shopping locally where possible and in the best interests of council.

Residential Subdivision: In response to community feedback that lack of residential accommodation in Nyngan was inhibiting employment by local businesses, Council successfully made application for a grant to finance the development of lead-in infrastructure for a new residential subdivision on the “pound paddock” opposite the Nyngan Showgrounds. Planning and design processes had progressed to the point where Council was able to approve the proposed layout of the Subdivision with construction expected to start in early 2025.



Pangee Street Revitalisation: Council continued work to revitalise Nyngan’s main street included a complete resurfacing of the main CBD section of roadway as well as extensive new concrete footpaths to modernise the look of the footpaths and eliminate trip hazards caused by the old footpath pavers. To compliment the new footpath, new kerb and guttering was also installed. Together with works done over several years and improvements to Davidson Park, the revitalisation of Pangee Street will make a more attractive destination to bring more people into Nyngan’s CBD.



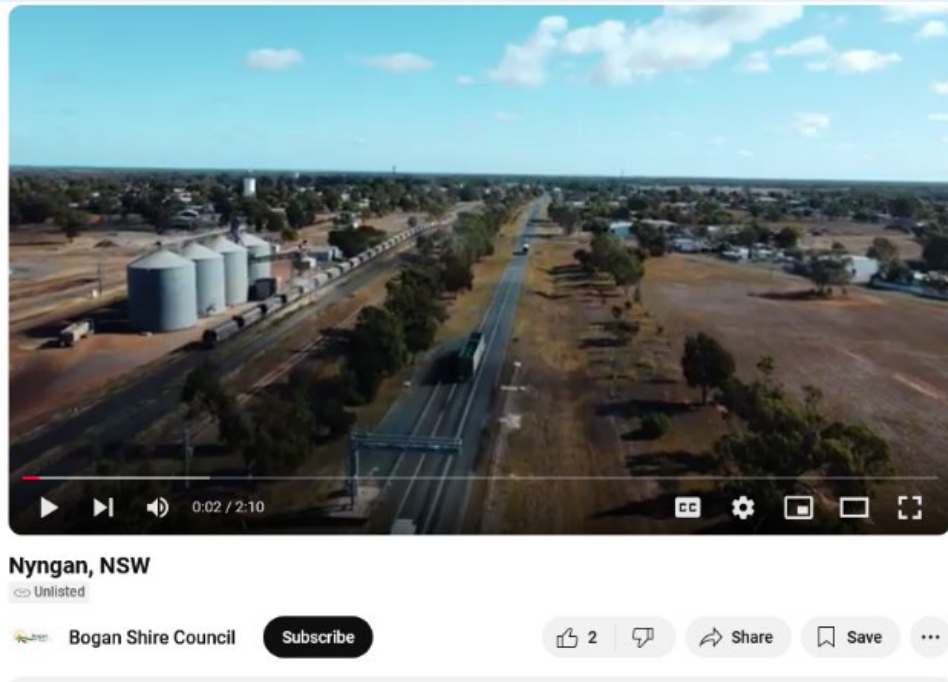
Mining Businesses: Council has continued to maintain relationships with mining companies to explore opportunities for mutual benefit and lobby on behalf of local issues. Council is working with the local mining industry to alleviate the current housing shortage which is viewed as a growth constraint.

Agricultural Businesses: Council has continued to maintain relationships with local agricultural businesses and lobby on behalf of issues.



Relocation Marketing Campaign: In 2021, Council provided a budget for a relocation marketing campaign to promote the Bogan Shire as an attractive place to live and work, with the campaign being tied to the establishment of the new residential subdivision to stimulate interest in moving to Nyngan.

The campaign included an initial production of a short promotional video which was distributed throughout social media. The short promotional video was also made available for distribution to local businesses and government agencies to assist with their recruitment efforts.



The video centred on Council’s vision of “Comfortable Country Living” and the various themes that contribute to this including:

- Families, housing, a sense of community, friendliness, safe community,
- Recreational and sporting opportunities, natural amenity, Nyngan’s facilities,
- Healthcare, childcare, education,
- Various job opportunities across a range of industries including agriculture and mining, and
- “Working and living” in Nyngan.

4.2 Tourism

Outcome: Bogan Shire is regarded as a welcoming and attractive place for people to live and visit, producing services, cultural experiences and recreational opportunities.

Tourism strategy: Council has developed a business plan and tourism strategy for the Nyngan Visitor Information Centre and achieved accreditation through Destination NSW and the Tourism Group.



The VIC is open 7 days a week for a minimum of 38 hours a week, including 4 hours on each weekend day. Accreditation has enabled the VIC to utilise the yellow I signage. A flagpole was erected, and a yellow flag raised.

Nyngan Railway Station: Extensive works were carried out at the 140-year-old Nyngan Railway Station which houses the Nyngan VIC and the Nyngan Museum. New front doors, in keeping with the original design, were added to the entry vestibule as part of a grant funded heritage tourism project which included replacement of flooring, internal renovations to reposition the customer service counter and a new kitchen. Airconditioning was also installed throughout.

Teamsters Rest: As the focal point for people visiting the Big Bogan and his friend Rusty, Teamsters Rest Park was extended, including a new parking area designed to allow better access for people travelling in caravans and mobile homes. The new park area includes picnic shelters, garden beds to match the originals and a new public toilet. For railway enthusiasts a raised viewing platform was constructed to allow visual access to the historic railway turntable – a part of Nyngan’s railway heritage.



4.3 Public Transport and Air Services.

Outcome: we have reliable, cost-effective and regular public transport and air services linking the Shire to Dubbo and beyond.

Public Transport: Council has an ongoing relationship with Transport for NSW to provide an ongoing and relevant public transport service to Dubbo and beyond. Council has continued to maintain and upgrade local bus stops in Nyngan, Coolabah and Girilambone for the inter-town buses which pass through. Local service clubs continue to operate courtesy bus services for patrons as needed.



Nyngan Airport. Council has continued to upgrade airport facilities to meet the required standards. Council has resealed the main runway and apron, re-fenced the airport and in 2021 installed refuelling facilities.



Responsible Local Government

Goal - Strong, transparent and effective governance with an actively engaged community to ensure we remain Fit For The Future.

5.1. Leadership Advocacy and Governance.

Outcome: Open transparent and effective government.

Community Engagement: Council has continued to maintain a community consultation database and undertake community engagement regarding major Council plans and projects.

Council has engaged with the community specifically on grant funded projects, for example the Bogan Shire Youth and Community Centre, the Nyngan War Memorial Swimming Pool, the Hermidale Park, Nyngan Skate Park, and the shared recreational pathway.

Council has also engaged with community to gauge opinion on matters including the changes to speed limits in town, train speeds, and the future of the Palais Theatre.

Council meetings. Council has held regular Council meetings over the past term. All Councillors have been encouraged to make reasonable efforts to acquire and maintain the skills necessary to perform the role of a councillor.

Partnerships through regional and industry bodies. Council has maintained effective partnerships through regional and industry bodies to collaborate on matters of mutual interest and lobby collectively on behalf of the community. Council participated in the new Orana Joint Organisation of Council until 2021 when a joint decision was taken by all member councils to resign from the organisation. Council has resolved to be a member of a new voluntary regional organisation of councils.



Council reporting: Council provides accountability to the community by regularly reporting on its activities through the publication of statutory reports, business papers, meeting minutes and general information. Council has ensured these reports are accurate and timely, and proactively released to the public via its website and in hard copy at the Nyngan Library. Council also completes an Annual Report, statutory financial accounts, quarterly reports, a delivery program, budget and operational plans.

Code of Conduct and Council's Values: Councillors are encouraged to take pride in our community and be inclusive, respectful, and work together to get things done and contribute positively to our culture. Councillors are provided with Code of Conduct training upon election, and made aware of Council's values.



5.2 Managing Our Business

Outcome: Effective and responsive management of Council's services and activities to deliver on our goals and strategies.

Financial planning: Council undertakes sound financial planning, management and reporting to fulfil its stewardship, responsibilities and ensure it remains financially viable. Council has continued to develop and implement a long term financial strategy. It has prepared and presented operation plans and budgets to council for approval within set timeframes. Quarterly budget reviews are prepared and presented to Council for approval.

Council has been striving to meet the new Risk Management and Internal Audit Guidelines issued in November 2023. The Local Government Act 1993 and the Local Government (General) Regulation 2021 and these Guidelines require each council in NSW to have an audit, risk and improvement committee, a robust risk management framework, and an effective internal audit function.

Council has setup an Audit, Risk and Improvement Committee that had its inaugural meeting in December 2021 and has an internal audit function that has operated since this time and provides Council with independent audit advice.

Council has also adopted an Enterprise Risk Management Policy and Strategy on their way to providing a robust risk management framework.

Council also has external auditors that give an independent examination and opinion of Council's financial statements and whether Council is compliant with accounting standards, laws and regulations. Council has lodged on time each year with unqualified audit opinions.

All Council's financial transactions are recorded, and periodic financial reports are presented to Council to assist with monitoring budget performance.

Council actively works to maximise recovery of revenue due to Council in accordance with policy and conducted a sale of land for unpaid rates in February 2024.

Workforce: Council aims to manage its people effectively to ensure it meets its goals and can implement its mission and deliver its vision. Council has developed and implemented a Workforce Plan and a Workplace Health and Safety Improvement Plan during the past term.

Council continues to manage its staff recruitment and induction processes as well as its organisational structure, salary system and related processes to ensure that we have the right people at the right time for the right task.

Asset Management: Council is continuing to implement and improve asset management practices to ensure adequate provision is made for the maintenance and long term replacement of infrastructure to be able to help Council make informed budget decisions around Council's assets.

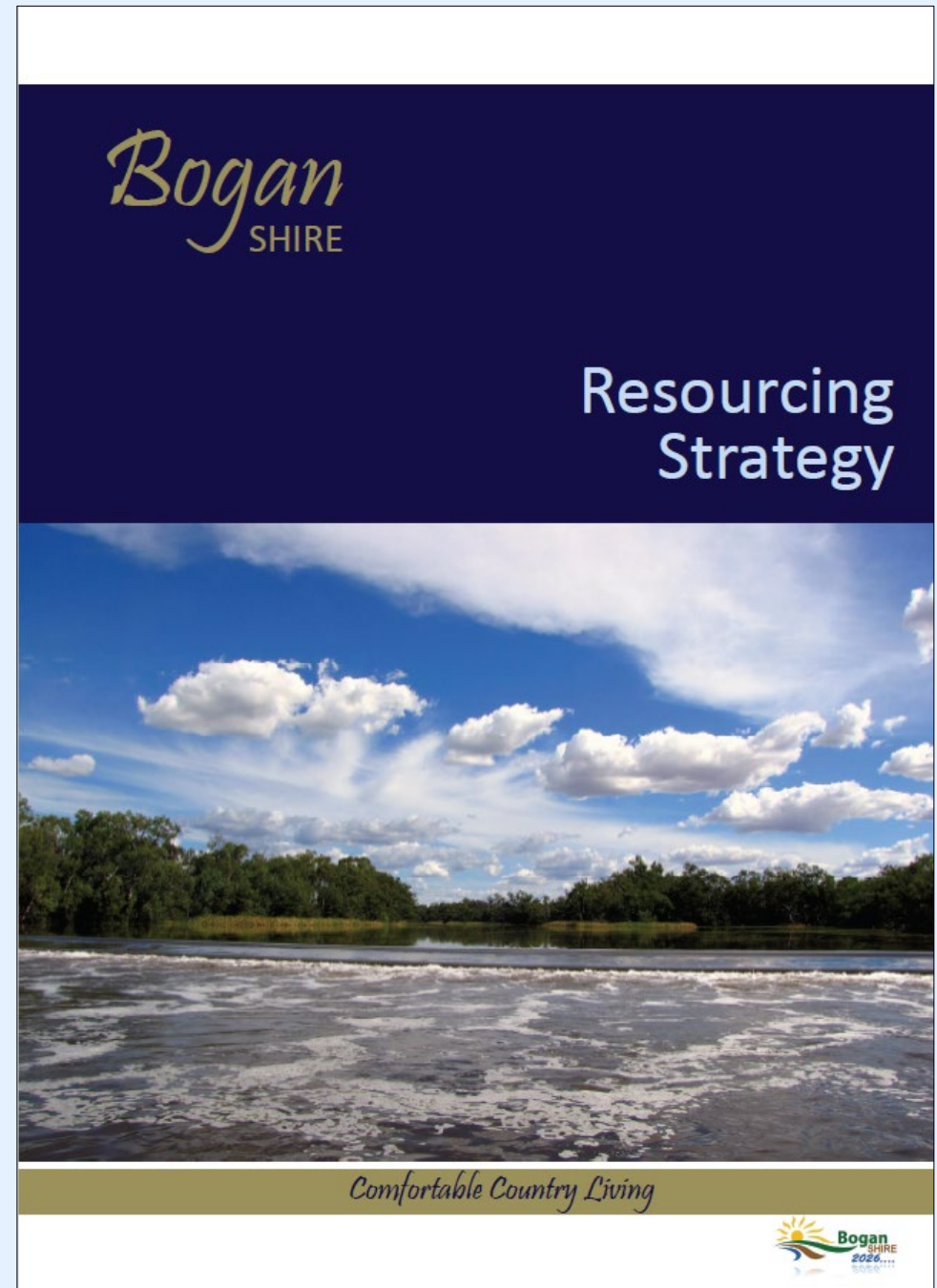
Council is the process of re-developing their Asset Management Strategy and Asset Management Policy for the next term of Council to ensure that they are current and accurately reflect Council assets. This will again include plans for the major categories of Council's assets: Transport and Stormwater, Water Supply and Sewerage; and Buildings and other structures.

Council has, over the past few years implemented an Asset Management System that will be the one source of truth for all of Councils assets. A grant was used to purchase asset management software shared across three Councils as a collaborative project, managed by Bogan Shire Council, which helped reduce costs. This system will not only help with Councils revaluations required by the Audit Office NSW but will facilitate reporting to Council to help them make informed decisions for future renewals and maintenance of all Councils assets.

Council Operations Management: Council aims to manage its operations effectively and on business-like principals to maximise service delivery for the community. This includes the development of a customer service charter to assist employees and customers know their responsibilities. Council uses a Customer Request Management system (CRM) internal program to monitor complaints to identify and rectify issues by delegating requests to the correct work areas.

Council works to actively identify its risks including adequate insurance cover. Policies have been developed and updated including the Community Event Policy that will assist both Council and Event Holders manage their risks when holding events on Council land.

- Council has maintained a record management system.
- Council's policies and procedures are reviewed and updated.
- Council has managed its communication with the community through a variety of media.
- Council's ICT resources have been managed including disaster recovery to support our business.
- Council's procurement system has been designed to ensure probity and best value for money.



5.3 Disaster Management.

Outcome: We have the capability to plan, arrange and implement measures for the prevention of, preparation for, response to and recovery from emergencies.

Local Emergency Management Committee: Council is a member of the Local Emergency Management Committee which has an Emergency Management Plan in place. The Local Emergency Management Committee meets quarterly to ensure it is equipped, prepared and trained for disasters and incidents. In 2020/21 the Local Emergency Management Committee met frequently to devise strategies to manage the COVID-19 Pandemic.

Levee: Council regularly maintains pumps and the levee bank surrounding Nyngan to ensure the township remains safe and secure during adverse weather conditions and the potential influx of floodwaters.

Levee Pump Access: Following the 2022 floods, Council purchased five electric pumps to be put into new pump stations strategically placed around the township of Nyngan to extend our network and assist with pumping storm water from the town side of the bank during flooding. The pumps will activate automatically when storm water enters the flood well.





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