



Snapshot of NSW Councils

Comparative Information on NSW Local Government Councils 2008/09

Access to Services

Division of Local Government, Department of Premier and Cabinet, is located at:

Levels 1 & 2

5 O'Keefe Avenue
NOWRA NSW 2541

Locked Bag 3015
NOWRA NSW 2541

Phone 02 4428 4100
Fax 02 4428 4199

TTY 02 4428 4209

Level 9 323 Castlereagh Street
SYDNEY NSW 2000

Locked Bag A5045
SYDNEY SOUTH NSW 1235

Phone 02 9289 4000
Fax 02 9289 4099

Email dlg@dlg.nsw.gov.au
Web www.dlg.nsw.gov.au

Office Hours

Monday to Friday 8.30am to 5.00pm
(Special arrangements may be made if these hours are unsuitable)
All offices are wheelchair accessible.

Alternative Media Publications

Special arrangements can be made for our publications to be provided in large print or an alternative media format. If you require this service, please contact the Executive Branch via 02 9289 4000.

Note

In this document, councils are referred to by an abbreviation of their local government area name only. A council's full local government area name or corporate name may vary from that shown here.

Disclaimer

The material contained in this publication is based upon information provided to the Division by councils and drawn from a variety of sources. While every effort has been made to ensure the accuracy of the information in this publication, the Division of Local Government expressly disclaims any liability to any person in respect of anything done or not done as a result of the contents of the publication or the data provided.

©NSW Division of Local Government, Department of Premier and Cabinet 2010

ISSN 1038-9504

Produced by the Division of Local Government, Department of Premier and Cabinet





Foreword by Minister

The Local Government Act 1993 gives councils significant responsibility and autonomy in providing services for their communities. It is important that these services meet the needs of the local community and are provided effectively, efficiently and equitably.

This publication provides comparative information on the performance of all local councils in NSW. It is designed to help both the community and councils assess the performance of their council across a broad range of activities. You can, for example, see whether your council's performance has improved over the last three years and compare its performance with that of other councils. This enhanced transparency and public accountability helps to develop performance benchmarks and industry best practice models. A review of the publication process and content was conducted during 2008/09. As a result, with the staged introduction of the Government's Integrated Planning and Reporting reforms, reporting on councils' social plans has been removed from the publication. It is anticipated this indicator will be replaced with an indicator of councils' compliance with the reforms, once all councils have implemented the changes by 2012/13.

It is important to remember that the key performance indicators, when used on their own, do not give the full picture of a council's performance. Although they show the differences between councils across a selection of specific activities, they do not explain why these differences have arisen. The figures are indicators only and conclusions should not be drawn without qualitative assessments being made. If you need further details or explanations, please contact your local council.

I would like to thank all the councils for their cooperation in providing the information and Division of Local Government staff for compiling this excellent resource.

A handwritten signature in blue ink that reads "Barbara Perry". The signature is written in a cursive, flowing style.

The Hon Barbara Perry MP
Minister for Local Government

Table of Contents

Page No.

Foreword by Minister	3
How to use this publication	7

Part A

Introduction	10
Classification and grouping of councils	11
Table A1 - Australian Classification of Local Government and DLG group numbers	12
Council profiles	13
Table A2 - Profile of council area in alphabetical order	14
Amalgamations and boundary changes	18
Data collection and analysis	19
Table A3 - Summary of NSW results for 2008/09	20
Maps of NSW, Sydney and Inner Metro Local Government Areas	21

Part B

Rating

1.1 Average rate per assessment	26
Table 1.1 – Average rate per assessment – residential	28
Table 1.2 – Average rate per assessment – farmland	33
Table 1.3 – Average rate per assessment – business	38
1.4 Outstanding rates and annual charges	43
1.5 Percentage movement in rates and annual charges revenue from previous year	49
1.6 Percentage movement in user charges and fees revenue from previous year	55

Financial

2.1 Sources of income from continuing operations	62
2.2 Total continuing operations income per capita	76
2.3 Dissection of expenses from continuing operations	82
2.4 Total expenses from continuing operations per capita	96
2.5 Unrestricted current ratio	102
2.6 Debt service ratio	109
2.7 Capital expenditure ratio	116

Corporate

3.1 Number of Equivalent Full Time Staff	123
3.2 Compliance with statutory reporting deadlines	129
Table 3.2(i) – Annual Report received by Division	131
Table 3.2(ii) – State of the Environment Report received by Division	136
Table 3.2(iii) – Financial Report received by Division	141
Table 3.2(iv) – Access and Equity Statements received by Division	146

Table of Contents

Page No.

4.1 Environmental management and health services

Environmental management and health expenses per capita	151
---------------------------------------------------------	-----

5.1 Recreation and leisure services

Net recreation and leisure expenses per capita	158
------------------------------------------------	-----

6.1 Community services

Community services expenses per capita	165
----------------------------------------	-----

Symbols used in this document

N/A	Not applicable where a council's results have been separated in to more than one DLG group due to the council changing DLG group within the three year reporting period.
-	Applies to KPI 1.2 where there is no result because a council has no farmland.
No Data	Applies where a council failed to submit, or failed to submit within the deadline, a financial data return, or statement of compliance, to the Division.

What you will find

This publication is divided into two parts.

Part A includes:

- an introduction
- an explanation of how we have grouped councils
- a profile of each council in alphabetical order
- information about how we collected and analysed the data
- summary of NSW results for 2008/09
- maps

Part B includes detailed performance information for each council over the last three years. This information is divided into the following categories:

- rating
- financial
- corporate
- environmental management and health services
- recreation and leisure services
- community services

Each category has its own key performance indicator(s). For each key performance indicator there is:

- an introductory section explaining how the indicator is calculated
- an analysis of comparative performance for 2006/07, 2007/08 and 2008/09
- detailed results for each council

Source data

The source data for this publication is available from the Division's homepage at www.dlg.nsw.gov.au - click on the publications area, and the Comparative Information link.

How to find the information you want

If you want to check your local council's performance in, for example, compliance with statutory reporting deadlines, you need to:

Step 1 Find your council in the alphabetical list of councils on pages 14-17 in Part A

TABLE A2 Profile of council area in alphabetical order

Step 2 Check which group your council is in. For instance, Bankstown is in Group 3.

Council	DLG Group no	Aust. Class'n Numeric Code	Aust. Class'n Alpha Code	Estimated Resident Population at 30 June 2008	Area (km ²)	Population Density (pop'n/area) At 30 June 2008	Population Growth (5yr Average) %	ATSI Pop'n %	NESB Pop'n %
Albury	4	7	URM	49,779	305.50	162.94	1.30	2.10	4.47
Armidale Dumaresq	4	6	URS	25,228	4,234.90	5.96	0.52	5.45	5.34
Ashfield	2	3	UDM	41,863	8.30	5,043.73	0.53	0.49	36.96
Auburn	3	4	UDL	73,495	32.50	2,261.38	3.52	0.68	49.71
Ballina	4	7	URM	41,677	484.90	85.95	1.18	2.73	3.37
Balranald	9	16	RAM	2,488	21,699.90	0.11	-1.53	6.69	4.02
Bankstown	3	5	UDV	182,178	76.80	2,372.11	1.02	0.66	31.87
Bathurst Regional	4	7	URM	38,326	3,818.20	10.04	1.10	3.45	3.52
Bega Valley	4	7	URM	32,956	6,277.60	5.25	0.98	2.62	4.18
Bellingen	11	18	RAV	13,153	1,602.00	8.21	0.50	2.58	3.68
Berrigan	10	17	RAL	8,494	2,066.60	4.11	1.05	1.33	2.61
Blacktown	3	5	UDV	291,612	240.00	1,215.05	1.54	2.60	26.48
Bland	10	17	RAL	6,289	8,559.80	0.73	-0.66	2.66	1.43
Blayney	10	17	RAL	6,985	1,524.70	4.58	1.04	2.37	2.03
Blue Mountains	7	12	UFL	76,719	1,431.70	53.59	-0.20	1.27	6.46
Bogan`	9	16	RAM	2,989	14,608.60	0.20	-0.51	11.66	1.04
Bombala	9	16	RAM	2,601	3,944.40	0.66	-0.02	1.42	3.34
Boorowa	9	16	RAM	2,390	2,578.60	0.93	-0.10	1.83	1.79
Botany Bay	2	3	UDM	38,628	21.70	1,780.09	0.58	1.76	34.91
Bourke	9	16	RAM	3,091	41,678.60	0.07	-3.44	29.39	2.10
Brewarrina	8	15	RAS	1,983	19,189.30	0.10	-0.96	59.52	1.18
Broken Hill	4	6	URS	20,001	170.40	117.38	-0.59	6.22	2.43
Burwood	2	3	UDM	33,269	7.10	4,685.77	1.30	0.39	45.15
Byron	4	7	URM	31,503	566.70	55.59	0.79	1.55	6.70
Cabonne	11	18	RAV	12,994	6,026.00	2.16	0.59	2.29	2.06
Camden	6	11	UFM	53,394	201.30	265.25	1.83	1.31	8.01
Campbelltown	7	13	UFV	149,071	312.30	477.33	-0.09	2.68	17.56
Canada Bay	3	4	UDL	72,262	19.80	3,649.60	2.30	0.33	24.81
Canterbury	3	5	UDV	139,985	33.60	4,166.22	0.69	0.57	42.72
Carrathool	9	16	RAM	2,916	18,939.60	0.15	-1.69	5.92	3.26
Central Darling	9	21	RTM	1,984	53,508.60	0.04	-2.39	36.21	2.89

Step 3 Go to page 135 in Part B. Here you will find information about the key performance indicator for statutory reporting – annual, state of the environment and financial reports received by the Division

Step 4 If you decide to check on financial reports received by the Division, pages 147-151, then find the group your council is in. For instance Bankstown is in Group 3.

TABLE 3.3(III) Financial report received by division

Group	Council	2006/07	2007/08	2008/09
1	Sydney	N	Y	Y
2	Ashfield	Y	Y	Y
	Auburn	Y	N/A	N/A
	Botany Bay	Y	Y	Y
	Burwood	N	Y	Y
	Canada Bay	Y	N/A	N/A
	Hunters Hill	Y	Y	Y
	Kogarah	Y	Y	Y
	Lane Cove	Y	Y	Y
	Leichhardt	Y	Y	Y
	Manly	Y	Y	Y
	Mosman	Y	Y	Y
	North Sydney	Y	Y	Y
	Pittwater	Y	Y	Y
	Strathfield	Y	N	N
	Waverley	Y	Y	Y
	Willoughby	Y	Y	Y
	Woollahra	Y	Y	Y
3	Auburn	N/A	Y	Y
	Bankstown	Y	Y	Y
	Blacktown	Y	Y	Y
	Canada Bay	N/A	Y	Y
	Canterbury	Y	Y	Y
	Fairfield	Y	Y	Y
	Holroyd	Y	N	Y
	Hurstville	Y	Y	Y
	Ku-ring-gai	Y	Y	Y
	Marrickville	Y	Y	Y
	Parramatta	Y	Y	Y
	Randwick	Y	Y	Y
	Rockdale	Y	Y	Y
	Ryde	Y	Y	Y
	Sutherland	Y	Y	Y
	Warringah	Y	Y	Y



Part A



Introduction

This publication contains 2006/07, 2007/08 and 2008/09 comparative performance information for all councils in New South Wales. It is the 19th edition and builds on past publications.

The key performance indicators have been chosen to monitor performance across a broad spectrum of activities and are kept under regular review.

When assessing or comparing the performance of councils, it is important to remember that local circumstances can influence how well a council provides its services. There are often good reasons why it is harder or more costly to provide certain services in some local government areas than in others or why a different mix of services may be delivered. In some cases, councils may have made conscious decisions to provide lower or higher levels of services depending on local needs. The council profiles will help you assess the comparative performance information.

Classification and grouping of councils

The Australian Classification of Local Governments (ACLG) classifies councils into 22 categories according to their socioeconomic characteristics and their capacity to deliver a range of services to the community.

Councils are first classified as either urban or rural. Urban councils are then divided into four categories – capital city, metropolitan developed, regional town/city or fringe. Rural councils are divided into three categories – significant growth, agricultural or remote. The final classification step for both urban and rural councils is based on population.

Each council is given a numerical category and a three letter based alpha code. For example 2 (UDS) means the council is urban, metropolitan developed and small and in category two.

Table A1 explains the Australian classification system in more detail.

In this publication, we have put NSW councils into 11 groups or categories instead of 22. This is because several of the ACLG categories contained either no NSW councils or only one or two councils. This made it difficult to compare the performance of different councils in a meaningful way. It should be noted however, that the groupings are based on broad demographic variables. As a result, there are often large differences between councils in the same group. This information should not be relied upon by councils to argue for individual policy changes.

The estimated resident population within council boundaries is the preliminary figure calculated by the ABS for 30 June 2008. This figure was used to determine the ACLG categories for the 2008/09 publication.

Table A1 - Australian Classification of Local Government and DLG group numbers

Step 1	Step 2	Step 3	Category	Alpha	DLG group No.
URBAN (U)					
	Capital City (CC)	Not applicable	1	UCC	1
Pop. > 20,000	Metropolitan Developed (D) Part of an urban centre > 1,000,000 and pop. density > 600/sq km.	Small (S) up to 30,000	2	UDS	2
		Medium (M) 30,001-70,000	3	UDM	
		Large (L) 70,001-120,000	4	UDL	3
		Very large (VL) > 120,000	5	UDV	
or Pop. density > 30 persons per sq km	Regional Town/City (R) Part of an urban centre with population <1,000,000 and predominantly urban in nature.	Small up to 30,000	6	URS	4
		Medium 30,001-70,000	7	URM	
		Large 70,001-120,000	8	URL	5
		Very large >120,001	9	URV	
or >90% of LGA population is urban	Fringe (F) A developing LGA on the margin of a developed or regional urban centre.	Small up to 30,000	10	UFS	6
		Medium 30,001-70,000	11	UFM	
		Large 70,001-120,000	12	UFL	7
		Very large >120,001	13	UFV	
RURAL (R)					
	Significant Growth (SG) Average annual Population growth > 3%, population > 5,000 and not remote.	Not applicable	14	RSG	N/A
	Agricultural (A)	Small Up to 2,000	15	RAS	8
		Medium 2,001-5,000	16	RAM	9
		Large 5,001,-10,000	17	RAL	10
		Very large 10,001 to 20,000	18	RAV	11
	Remote (T) Situated in a remote locality.	Extra small Up to 400	19	RTX	N/A
		Small 401-1,000	20	RTS	N/A
		Medium 1,001-3,000	21	RTM	9
		Large 3,001 to 20,000	22	RTL	10

Note: For "Rural Agricultural Very Large" (RAV), "Rural Remote Large" (RTL), and "Rural Significant Growth" (RSG), 20,000 is the upper limit because beyond this number all local governments are deemed "Urban".

Council profiles

This section contains a profile for each council to help you assess the comparative performance information.

Some of the circumstances that can influence council services include:

- estimated resident population – this shows the number of people that the council provides services for and gives a general indication of infrastructure requirements.
- area (sq km) – this gives an indication of the size of the local government area that the council has to administer. It does not include harbours, rivers etc.
- population density – this figure is obtained by dividing the estimated resident population by the area. It gives an indication of a council's ability to achieve, for example, economies of scale.
- population growth – this figure is based on a five year average and may help to explain significant increases or decreases in comparative performance from year to year.
- Aboriginal and Torres Strait Islander (ATSI) population – this figure gives an indication of the diversity of the community in a local government area which may affect the type and level of services the council needs to provide.
- overseas born people of non-English speaking background (NESB) – this figure is based on the ABS definition which is used by the NSW Local Government Grants Commission to calculate grant allocations. It gives a useful indication of community diversity and service delivery requirements.

Table A2 shows the profile for each council in Groups 1-11.

The figures for population and area are taken from the Australian Bureau of Statistics (ABS) publications and census data.

The estimated resident population comes from ABS, Regional Population Growth, 30 June 2008 (preliminary), Catalogue No 3218.0. The figures for the size of the local government areas and five yearly annual average growth are taken from the same publication. However, as a result of population changes, the categories for a number of council areas have subsequently been revised on the basis of information provided by the ABS.

It should be noted that, as a result of population changes, Coffs Harbour City Council moved from DLG Group 4 to Group 5 and Gloucester Shire Council moved from DLG Group 9 to Group 10, which results in apparent errors in previous years' averages in some tables. However, adjustments have been made to the 2008/09 data to ensure their comparability.

The ATSI and NESB population figures come from ABS, 2006 Census – Community Profile Series, Catalogue No 2004.0.

Table A2 - Profile of council area in alphabetical order

Council	DLG Group no	Aust. Class'n Numeric Code	Aust. Class'n Alpha Code	Estimated Resident Population at 30 June 2008	Area (km ²)	Population Density (pop'n/area) At 30 June 2008	Population Growth (5yr Average) %	ATSI Pop'n %	NESB Pop'n %
Albury	4	7	URM	49,779	305.50	162.94	1.30	2.10	4.47
Armidale Dumaresq	4	6	URS	25,228	4,234.90	5.96	0.52	5.45	5.34
Ashfield	2	3	UDM	41,863	8.30	5,043.73	0.53	0.49	36.96
Auburn	3	4	UDL	73,495	32.50	2,261.38	3.52	0.68	49.71
Ballina	4	7	URM	41,677	484.90	85.95	1.18	2.73	3.37
Balranald	9	16	RAM	2,488	21,699.90	0.11	-1.53	6.69	4.02
Bankstown	3	5	UDV	182,178	76.80	2,372.11	1.02	0.66	31.87
Bathurst Regional	4	7	URM	38,326	3,818.20	10.04	1.10	3.45	3.52
Bega Valley	4	7	URM	32,956	6,277.60	5.25	0.98	2.62	4.18
Bellingen	11	18	RAV	13,153	1,602.00	8.21	0.50	2.58	3.68
Berrigan	10	17	RAL	8,494	2,066.60	4.11	1.05	1.33	2.61
Blacktown	3	5	UDV	291,612	240.00	1,215.05	1.54	2.60	26.48
Bland	10	17	RAL	6,289	8,559.80	0.73	-0.66	2.66	1.43
Blayney	10	17	RAL	6,985	1,524.70	4.58	1.04	2.37	2.03
Blue Mountains	7	12	UFL	76,719	1,431.70	53.59	-0.20	1.27	6.46
Bogan`	9	16	RAM	2,989	14,608.60	0.20	-0.51	11.66	1.04
Bombala	9	16	RAM	2,601	3,944.40	0.66	-0.02	1.42	3.34
Boorowa	9	16	RAM	2,390	2,578.60	0.93	-0.10	1.83	1.79
Botany Bay	2	3	UDM	38,628	21.70	1,780.09	0.58	1.76	34.91
Bourke	9	16	RAM	3,091	41,678.60	0.07	-3.44	29.39	2.10
Brewarrina	8	15	RAS	1,983	19,189.30	0.10	-0.96	59.52	1.18
Broken Hill	4	6	URS	20,001	170.40	117.38	-0.59	6.22	2.43
Burwood	2	3	UDM	33,269	7.10	4,685.77	1.30	0.39	45.15
Byron	4	7	URM	31,503	566.70	55.59	0.79	1.55	6.70
Cabonne	11	18	RAV	12,994	6,026.00	2.16	0.59	2.29	2.06
Camden	6	11	UFM	53,394	201.30	265.25	1.83	1.31	8.01
Campbelltown	7	13	UFV	149,071	312.30	477.33	-0.09	2.68	17.56
Canada Bay	3	4	UDL	72,262	19.80	3,649.60	2.30	0.33	24.81
Canterbury	3	5	UDV	139,985	33.60	4,166.22	0.69	0.57	42.72
Carrathool	9	16	RAM	2,916	18,939.60	0.15	-1.69	5.92	3.26
Central Darling	9	21	RTM	1,984	53,508.60	0.04	-2.39	36.21	2.89
Cessnock	4	7	URM	49,888	1,966.40	25.37	0.94	3.47	2.38
Clarence Valley	4	7	URM	51,007	10,441.30	4.89	0.82	4.79	2.38
Cobar	10	22	RTL	5,120	45,609.00	0.11	0.01	10.53	2.26
Coffs Harbour	5	8	URL	70,371	1,175.10	59.89	1.54	3.56	4.85
Conargo	8	15	RAS	1,710	8,737.70	0.20	-0.88	1.26	1.43
Coolamon	9	16	RAM	4,177	2,432.50	1.72	0.40	1.27	1.29
Cooma-Monaro	11	18	RAV	10,202	5,183.70	1.97	0.54	1.69	7.86
Coonamble	9	16	RAM	4,287	9,926.30	0.43	-1.52	25.40	1.47
Cootamundra	10	17	RAL	7,530	1,523.60	4.94	-0.16	3.57	1.83
Corowa	11	18	RAV	11,481	2,328.20	4.93	0.98	1.10	2.49
Cowra	11	18	RAV	12,835	2,809.90	4.57	-0.24	6.03	2.65
Deniliquin	4	6	URS	7,635	143.20	53.32	-1.19	2.83	2.49
Dubbo	4	7	URM	40,306	3,427.80	11.76	0.70	10.33	2.39
Dungog	10	17	RAL	8,447	2,251.20	3.75	0.13	2.15	1.48
Eurobodalla	4	7	URM	37,064	3,421.70	10.83	1.02	4.44	5.34
Fairfield	3	5	UDV	190,657	101.60	1,876.55	0.29	0.62	48.21

Table A2 - Profile of council area in alphabetical order

Council	DLG Group no	Aust. Class'n Numeric Code	Aust. Class'n Alpha Code	Estimated Resident Population at 30 June 2008	Area (km ²)	Population Density (pop'n/area) At 30 June 2008	Population Growth (5yr Average) %	ATSI Pop'n %	NESB Pop'n %
Forbes	11	18	RAV	9,649	4,719.80	2.04	-0.66	6.73	1.57
Gilgandra	9	16	RAM	4,564	4,836.00	0.94	-0.75	12.56	1.11
Glen Innes Severn	10	17	RAL	9,145	5,486.90	1.67	0.42	5.32	1.88
Gloucester	10	17	RAL	5,001	2,951.60	1.69	0.36	3.56	2.42
Gosford	7	13	UFV	163,957	940.20	174.39	0.27	1.68	5.49
Goulburn Mulwaree	4	6	URS	27,706	3,205.90	8.64	0.63	2.20	3.62
Great Lakes	4	7	URM	34,853	3,375.40	10.33	0.99	3.06	3.38
Greater Hume	11	18	RAV	10,273	5,748.90	1.79	-0.05	1.64	1.98
Greater Taree	4	7	URM	47,781	3,731.90	12.80	0.90	4.27	2.97
Griffith	4	6	URS	25,278	1,640.50	15.41	0.60	3.75	12.79
Gundagai	9	16	RAM	3,827	2,457.70	1.56	0.15	1.79	1.11
Gunnedah	11	18	RAV	11,985	4,993.90	2.40	-0.28	10.14	1.41
Guyra	9	16	RAM	4,435	4,394.70	1.01	0.04	10.21	0.76
Gwydir	10	17	RAL	5,328	9,273.80	0.57	-1.09	2.50	1.41
Harden	9	16	RAM	3,636	1,869.00	1.95	-0.75	3.32	1.95
Hawkesbury	6	11	UFM	62,828	2,775.90	22.63	-0.04	1.92	5.71
Hay	9	16	RAM	3,389	11,328.30	0.30	-1.05	4.20	2.34
Hills	7	13	UFV	170,965	400.60	426.77	1.93	0.27	22.30
Holroyd	3	4	UDL	97,638	40.30	2,422.78	1.64	0.82	33.58
Hornsby	7	13	UFV	159,211	462.30	344.39	0.46	0.30	23.64
Hunters Hill	2	2	UDS	14,092	5.70	2,472.28	0.70	0.54	16.43
Hurstville	3	4	UDL	78,036	22.70	3,437.71	0.78	0.49	31.98
Inverell	11	18	RAV	16,375	8,605.90	1.90	0.67	5.31	1.73
Jerilderie	8	15	RAS	1,657	3,375.40	0.49	-1.89	1.83	2.99
Junee	10	17	RAL	6,107	2,030.60	3.01	0.68	5.38	3.65
Kempsey	4	6	URS	28,856	3,378.60	8.54	0.80	9.27	2.53
Kiama	4	6	URS	20,258	257.80	78.58	0.18	1.17	4.36
Kogarah	2	3	UDM	56,591	15.50	3,651.03	1.33	0.34	32.58
Ku-ring-gai	3	4	UDL	108,135	85.40	1,266.22	0.16	0.11	21.40
Kyogle	10	17	RAL	9,683	3,589.00	2.70	0.02	5.83	3.12
Lachlan	10	17	RAL	6,838	14,973.30	0.46	-1.33	14.89	1.38
Lake Macquarie	5	9	URV	195,559	648.20	301.70	0.60	2.35	4.17
Lane Cove	2	3	UDM	31,638	10.50	3,013.14	-0.21	0.21	19.81
Leeton	11	18	RAV	11,727	1,167.30	10.05	-0.26	4.45	4.38
Leichhardt	2	3	UDM	53,217	10.50	5,068.29	0.85	0.84	13.35
Lismore	4	7	URM	44,993	1,290.10	34.88	0.89	3.74	3.88
Lithgow	4	6	URS	20,620	4,507.40	4.57	0.08	3.06	3.83
Liverpool	7	13	UFV	176,903	305.40	579.25	1.41	1.33	30.70
Liverpool Plains	10	17	RAL	7,880	5,085.80	1.55	-0.14	9.50	1.46
Lockhart	9	16	RAM	3,275	2,895.30	1.13	-0.98	1.32	1.16
Maitland	4	7	URM	67,621	391.70	172.63	2.53	2.62	3.31
Manly	2	3	UDM	39,667	14.40	2,754.65	0.42	0.25	12.46
Marrickville	3	4	UDL	77,141	16.50	4,675.21	0.43	1.50	25.93
Mid-Western Regional	4	6	URS	22,359	8,764.50	2.55	0.23	2.72	3.70
Moree Plains	11	18	RAV	14,338	17,927.70	0.80	-1.68	19.35	2.12
Mosman	2	2	UDS	28,356	8.70	3,259.31	0.35	0.10	13.78
Murray	10	17	RAL	7,076	4,344.60	1.63	2.24	2.84	2.06

Table A2 - Profile of council area in alphabetical order

Council	DLG Group no	Aust. Class'n Numeric Code	Aust. Class'n Alpha Code	Estimated Resident Population at 30 June 2008	Area (km ²)	Population Density (pop'n/area) at 30 June 2008	Population Growth (5yr Average) %	ATSI Pop'n %	NESB Pop'n %
Murrumbidgee	9	16	RAM	2,547	3,505.10	0.73	-0.61	9.03	2.80
Muswellbrook	11	18	RAV	16,116	3,405.60	4.73	0.72	4.76	2.44
Nambucca	11	18	RAV	18,921	1,492.80	12.67	0.98	5.73	2.75
Narrabri	11	18	RAV	13,507	13,030.80	1.04	-0.97	9.16	1.66
Narrandera	10	17	RAL	6,181	4,116.60	1.50	-1.00	9.36	2.05
Narromine	10	17	RAL	6,785	5,263.60	1.29	-0.45	15.83	1.46
Newcastle	5	9	URV	152,659	187.10	815.92	1.05	2.13	7.05
North Sydney	2	3	UDM	62,668	10.50	5,968.38	0.88	0.19	19.28
Oberon	10	17	RAL	5,291	3,628.00	1.46	0.07	2.11	3.72
Orange	4	7	URM	37,991	284.80	133.40	0.46	4.37	3.70
Palerang	11	18	RAV	13,852	5,166.80	2.68	3.58	0.85	5.65
Parkes	11	18	RAV	14,956	5,958.00	2.51	-0.02	7.18	2.00
Parramatta	3	5	UDV	161,912	61.00	2,654.30	1.77	0.81	34.52
Penrith	7	13	UFV	180,766	404.90	446.45	0.33	2.35	12.34
Pittwater	2	3	UDM	57,018	90.40	630.73	0.28	0.31	8.68
Port Macquarie-Hastings	4	8	URL	73,870	3,686.10	20.04	1.53	2.58	3.33
Port Stephens	4	7	URM	65,464	858.90	76.22	1.37	2.88	3.99
Queanbeyan	4	7	URM	39,603	172.40	229.72	1.95	2.60	11.16
Randwick	3	5	UDV	129,171	36.30	3,558.43	0.64	1.23	26.33
Richmond Valley	4	6	URS	22,672	3,051.30	7.43	1.17	5.79	1.99
Rockdale	3	4	UDL	100,007	28.20	3,546.35	1.25	0.49	35.77
Ryde	3	4	UDL	103,597	40.50	2,557.95	0.79	0.28	31.66
Shellharbour	4	7	URM	65,587	147.40	444.96	1.33	2.32	9.79
Shoalhaven	5	8	URL	93,900	4,530.80	20.72	0.89	3.75	4.75
Singleton	4	6	URS	23,458	4,895.80	4.79	1.42	2.65	2.63
Snowy River	10	17	RAL	7,894	6,029.20	1.31	1.28	0.83	5.58
Strathfield	2	3	UDM	35,124	13.90	2,526.91	2.89	0.29	46.14
Sutherland	3	5	UDV	215,868	333.60	647.09	0.16	0.61	9.40
Sydney	1	1	UCC	172,685	26.70	6,467.60	3.40	1.27	24.69
Tamworth Regional	4	7	URM	57,182	9,892.30	5.78	0.95	6.91	2.07
Temora	10	17	RAL	6,022	2,802.20	2.15	-0.54	1.42	1.71
Tenterfield	10	17	RAL	6,907	7,332.00	0.94	0.39	6.99	2.80
Tumbarumba	9	16	RAM	3,672	4,392.20	0.84	-0.08	2.32	3.31
Tumut	11	18	RAV	11,236	4,566.10	2.46	-0.45	3.27	3.28
Tweed	5	8	URL	86,833	1,309.20	66.33	2.01	2.94	4.29
Upper Hunter	11	18	RAV	13,785	8,102.70	1.70	0.47	3.09	2.18
Upper Lachlan	10	17	RAL	7,392	7,128.60	1.04	0.35	1.40	2.58
Uralla	10	17	RAL	6,081	3,229.80	1.88	0.37	5.79	2.72
Urana	8	15	RAS	1,270	3,357.40	0.38	-1.65	3.42	2.30
Wagga Wagga	4	7	URM	61,656	4,825.20	12.78	1.40	4.10	3.58
Wakool	9	16	RAM	4,414	7,519.70	0.59	-1.43	2.20	2.82
Walcha	9	16	RAM	3,276	6,266.90	0.52	-0.08	5.77	1.82
Walgett	10	17	RAL	7,093	22,336.10	0.32	-2.10	28.18	6.19
Warren	9	16	RAM	2,799	10,760.30	0.26	-2.30	12.11	0.87
Warringham	3	5	UDV	141,686	149.40	948.37	0.72	0.33	14.41
Warrumbungle	11	18	RAV	10,197	12,379.60	0.82	-0.70	7.62	2.53
Waverley	2	3	UDM	66,852	9.20	7,266.52	1.13	0.32	22.22

Table A2 - Profile of council area in alphabetical order

Council	DLG Group no	Aust. Class'n Numeric Code	Aust. Class'n Alpha Code	Estimated Resident Population at 30 June 2008	Area (km ²)	Population Density (pop'n/area) At 30 June 2008	Population Growth (5yr Average) %	ATSI Pop'n %	NESB Pop'n %
Weddin	9	16	RAM	3,752	3,409.80	1.10	-0.20	1.59	1.76
Wellington	10	17	RAL	8,711	4,113.10	2.12	0.15	15.23	2.28
Wentworth	10	17	RAL	7,159	26,268.60	0.27	0.25	9.04	2.70
Willoughby	2	3	UDM	68,008	22.50	3,022.58	1.28	0.12	30.45
Wingecarribee	4	7	URM	45,418	2,688.90	16.89	0.78	1.25	5.58
Wollondilly	6	11	UFM	42,397	2,556.60	16.58	1.43	1.89	5.45
Wollongong	5	9	URV	198,324	684.00	289.95	0.62	1.69	13.95
Woollahra	2	3	UDM	53,866	12.30	4,379.35	0.18	0.20	18.49
Wyong	7	13	UFV	146,589	740.10	198.07	1.00	2.72	4.40
Yass Valley	11	18	RAV	14,395	3,998.40	3.60	2.22	1.80	4.19
Young	11	18	RAV	12,547	2,693.70	4.66	0.88	2.57	2.59

Amalgamations and boundary changes

There were no amalgamations or major boundary changes during 2008/09.

Data collection and analysis

The accuracy of this publication is largely dependant upon the accuracy and completeness of data returns lodged by councils. It should be noted that 150 out of 152 councils lodged their 2008/09 financial reports at the time of compiling the data for the comparative publication.

The data for the key performance indicators was collected by electronic surveys of councils including 2008/09 financial data return and the Division's rating return/statement of compliance.

The sources of the data include council financial reports, rating records and ABS population statistics.

The Division does not audit the data but we do conduct extensive testing for validity and reasonableness. We consult with councils about the accuracy of their data and each council's General Manager is asked to certify by a certain date that the data is correct.

The group averages and the NSW mean have been calculated using the sum totals of all the raw data for each indicator. For example, the mean for the NSW rate per residential assessment is the total residential rates revenue divided by the total number of residential assessments. The exception is the group average for the number of equivalent full time staff. In this case, the group average is obtained by averaging each council's calculated indicator and dividing by the number of councils in that group.

The NSW median is that value that divides the results into two equal parts. One half of the councils has values lower than the median and one half has values higher than the median. The median can be used rather than the mean when the distribution of the values is skewed.

Table A3 - Summary of NSW results for 2008/09

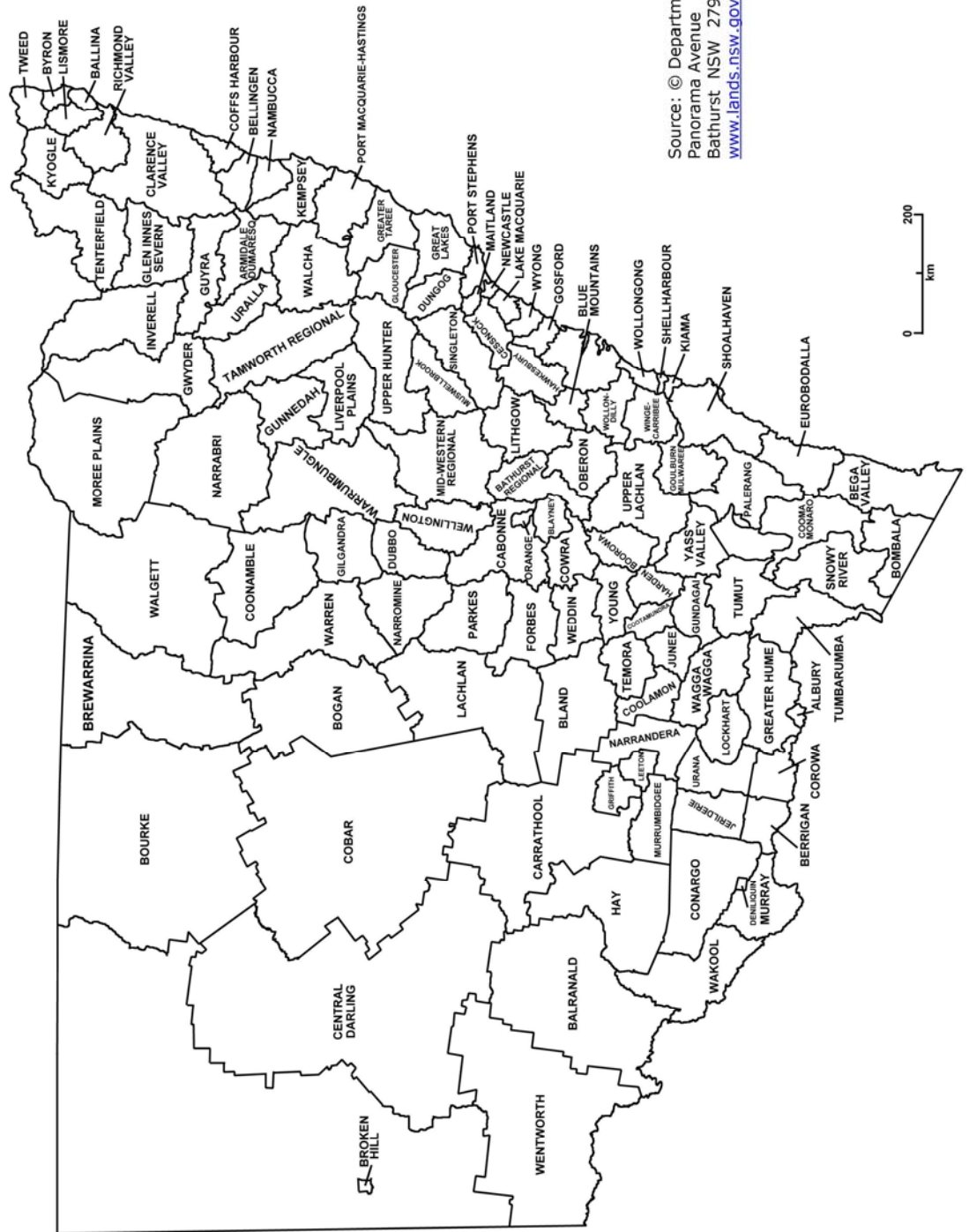
Table No	Category/indicator	NSW mean	NSW high	NSW low	NSW median
Rating					
	Average rate per assessment				
1.1	- residential	\$760	\$1,203	\$99	\$637
1.2	- farmland	\$1,775	\$5,386	\$501	\$1,722
1.3	- business	\$3,988	\$9,011	\$127	\$1,888
1.4	Outstanding rates, charges and fees	5%	28%	1%	6%
1.5	Percentage movement in rates and annual charges revenue from previous year	5%	16%	-12%	5%
1.6	Percentage movement in user charges and fees revenue from previous year	5%	88%	-55%	5%
Financial					
2.1	Sources of revenue from continuing operations as a percentage of total continuing operations revenue				
	- Rates and annual charges	47%	69%	10%	40%
	- User charges and fees	16%	40%	3%	16%
	- Interest # ¹	2%	10%	-12%	3%
	- Grants	19%	62%	3%	24%
	- Contributions and donations	11%	47%	0%	8%
	- Other revenues	5%	17%	0%	3%
	- Total revenue (\$'000)	\$8,737,692	\$470,587	\$6,016	\$33,418
2.2	Total continuing operations revenue per capita	\$998	\$5,709	\$588	\$1,303
2.3	Dissection of expenses from continuing operations as a percentage of total expenses from continuing operations				
	- Employee costs	38%	51%	23%	38%
	- Materials and contracts	27%	46%	7%	29%
	- Borrowing costs	2%	16%	0%	1%
	- Depreciation	19%	56%	10%	20%
	- Impairment to Total Expenditure	0%	8%	0%	0%
	- Other expenses	13%	44%	4%	11%
	- Total expenditure (\$'000)	\$7,877,407	\$364,098	\$4,222	\$31,928
2.4	Total expenses from continuing operations per capita	\$1,033	\$6,857	# ² -\$800	\$1,370
2.5	Current ratio (unrestricted)	2.73	25.48	0.57	3.01
2.6	Debt service ratio	5%	36%	0%	3%
2.7	Capital expenditure ratio	2.85	130.34	-6.98	1.57
Corporate					
3.1	Number of equivalent full time staff	292	1,595	32	199
Environmental management and health services					
4.1	Environmental management and health expenses per capita	\$30	\$236	\$0	\$38
Recreation and leisure services					
5.1	Net recreation and leisure expenses per capita	\$83	\$306	-\$42	\$98
Community services					
6.1	Community services expenses per capita	\$65	\$1,392	\$0	\$52

#¹ See note p63.

#² See note p100.

Maps of NSW, Sydney and Inner Metro Local Government Areas

NSW Local Government Areas



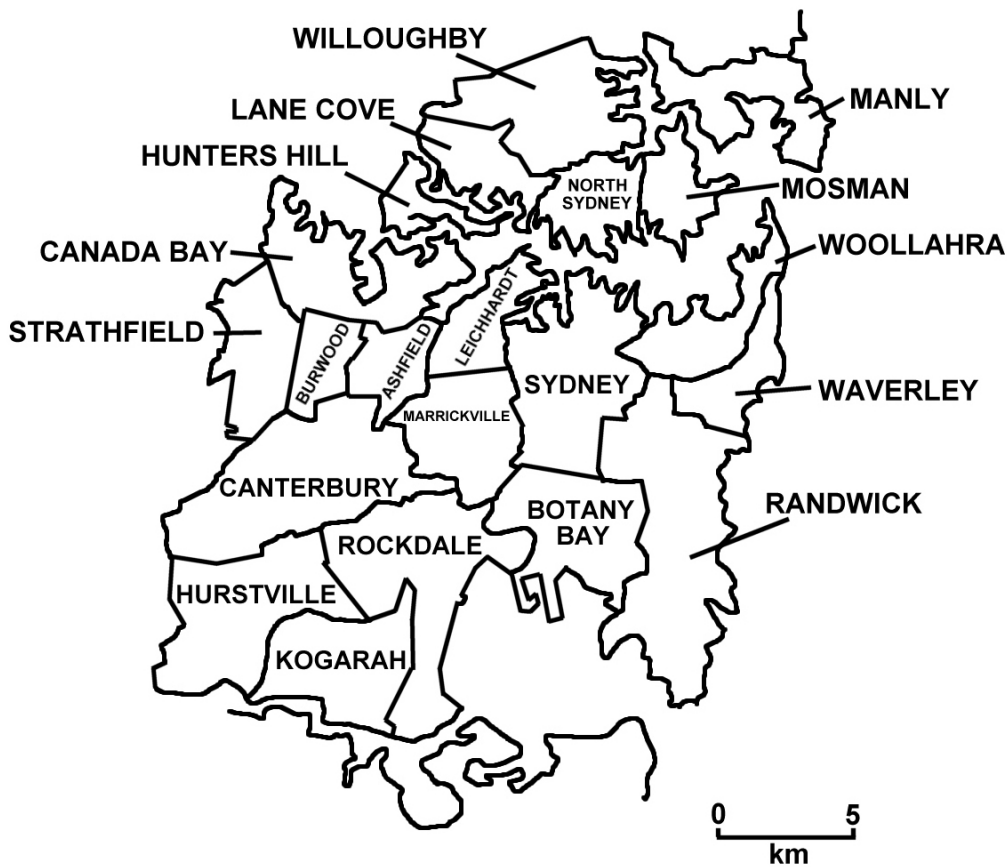
Source: © Department of Lands
Panorama Avenue
Bathurst NSW 2795
www.lands.nsw.gov.au

Sydney Local Government Areas



Source: © Department of Lands
Panorama Avenue
Bathurst NSW 2795
www.lands.nsw.gov.au

Inner Metropolitan Sydney Local Government Areas



Source: © Department of Lands
Panorama Avenue
Bathurst NSW 2795
www.lands.nsw.gov.au



Part B

Rating

Rating

There are four key performance indicators for rating:

- average rate per assessment
- outstanding rates and annual charges
- percentage movement in rates and annual charges revenue from previous year
- percentage movement in user charges and fees revenue from previous year.

KEY PERFORMANCE INDICATOR

1.1 Average rate per assessment

Rates are an important source of a council's revenue. This indicator highlights the relative level of a council's residential, farmland and business rates. It does not include water and sewerage rates or domestic waste management charges.

The formula used for this indicator is:

$$\frac{\text{Total residential/farmland/business rates revenue}}{\text{Number of rateable residential/farmland/business properties}}$$

Some factors affecting this indicator are:

- the level of reliance on other revenue sources
- rating mix relativities between rating categories
- the mix of residential, farmland and business properties
- revaluation of a council area
- the mix of rates and charges
- any special variations granted
- the level of services provided in an area
- the council's rating structure and policy
- the amount of abandonments for pensioner rebates and other write offs.

Comparative performance for 2006/07, 2007/08 and 2008/09

Residential

Councils received approximately \$1.95 billion from residential rates in 2008/09. This represents about 47% of total rates and annual charges revenue (excluding mining rates) and 22% of total continuing operations revenue.

In 2008/09, urban councils levied an average residential rate of \$781 compared with rural councils that levied an average of \$490. The overall state average was \$760. In 2007/08, urban councils levied an average residential rate of \$752, rural councils levied an average of \$473 and the overall state average was \$732. This equates to an increase of 3% for urban councils and an increase of 4% for rural councils. The approved general rate increase was 3.5%.

		2006/07	2007/08	2008/09
TABLE B1.11	Average rate per residential assessment	\$	\$	\$
	NSW Mean	701	732	760
	NSW High	1,132	1,168	1,203
	NSW Low	92	95	99
	NSW Median	587	612	637

Farmland

Councils received a total of \$195 million from farmland rates in 2008/09. This represents 7% of total rates and annual charges revenue (excluding mining rates) and 2% of total continuing operations revenue. The farmland rate revenue increased by about 4% from 2007/08.

		2006/07	2007/08	2008/09
TABLE B1.12	Average rate per farmland assessment	\$	\$	\$
	NSW Mean	1,653	1,695	1,775
	NSW High	5,119	5,247	5,386
	NSW Low	438	485	501
	NSW Median	1,551	1,593	1,722

Business

Councils received approximately \$706 million from business rates in 2008/09. This represents 26% of total rates and annual charges revenue (excluding mining rates) and 8% of total continuing operations revenue.

		2006/07	2007/08	2008/09
TABLE B1.13	Average rate per business assessment	\$	\$	\$
	NSW Mean	3,659	3,835	3,988
	NSW High	8,232	8,739	9,011
	NSW Low	108	125	127
	NSW Median	1,770	1,902	1,888

Data sources for this indicator: council financial reports: note 3(a) – rates and annual charges – ordinary rates – residential/farmland/business. Rateable properties – council rating records were provided in schedule 1 of the 2009/10 rating return.

Table 1.1 – Average rate per assessment – residential

Group	Council	2006/07 \$	2007/08 \$	Variation %	2008/09 \$	Variation %
1	Sydney	489.06	505.33	3.3	513.51	1.6
2	Ashfield	737.08	809.32	9.8	831.34	2.7
	Auburn#	485.98	N/A	N/A	N/A	N/A
	Botany Bay	530.10	549.76	3.7	545.28	-0.8
	Burwood	750.54	823.11	9.7	850.62	3.3
	Canada Bay#	691.64	N/A	N/A	N/A	N/A
	Hunters Hill	1,131.91	1,167.64	3.2	1,203.06	3.0
	Kogarah	713.69	736.54	3.2	764.71	3.8
	Lane Cove	828.06	907.87	9.6	937.58	3.3
	Leichhardt	931.75	966.48	3.7	988.10	2.2
	Manly	944.54	1,003.68	6.3	1,038.95	3.5
	Mosman	928.99	1,015.64	9.3	1,045.66	3.0
	North Sydney	411.10	419.21	2.0	434.29	3.6
	Pittwater	1,050.09	1,080.58	2.9	1,117.43	3.4
	Strathfield	681.10	701.90	3.1	715.85	2.0
	Waverley	618.04	642.62	4.0	660.62	2.8
	Willoughby	608.42	663.20	9.0	724.49	9.2
	Woollahra	854.02	878.55	2.9	903.20	2.8
	Group average	722.51	783.35	8.4	809.46	3.3
3	Auburn#	N/A	490.32	N/A	530.02	8.1
	Bankstown	759.67	784.71	3.3	807.91	3.0
	Blacktown	704.78	720.61	2.2	750.06	4.1
	Canada Bay#	N/A	729.33	N/A	739.21	1.4
	Canterbury	752.42	771.24	2.5	792.98	2.8
	Fairfield	732.65	729.95	-0.4	728.56	-0.2
	Holroyd	591.86	597.55	1.0	600.40	0.5
	Hurstville	754.89	779.80	3.3	798.77	2.4
	Ku-ring-gai	964.05	1,000.58	3.8	1,058.02	5.7
	Marrickville	639.82	650.94	1.7	680.35	4.5
	Parramatta	611.48	634.21	3.7	651.62	2.7
	Randwick	788.47	815.56	3.4	839.53	2.9
	Rockdale	670.96	699.23	4.2	724.82	3.7
	Ryde	557.82	569.04	2.0	575.09	1.1
	Sutherland	904.02	931.73	3.1	958.66	2.9
	Warringah	892.34	917.81	2.9	946.55	3.1
	Group average	747.68	757.60	1.3	779.88	2.9

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 1.1 – Average rate per assessment – residential

Group	Council	2006/07 \$	2007/08 \$	Variation %	2008/09 \$	Variation %
4	Albury	899.77	929.80	3.3	956.55	2.9
	Armidale Dumaresq	736.32	773.10	5.0	783.22	1.3
	Ballina	571.59	598.07	4.6	639.33	6.9
	Bathurst Regional	685.54	711.91	3.8	733.45	3.0
	Bega Valley	610.20	650.38	6.6	721.64	11.0
	Broken Hill	515.29	527.93	2.5	556.30	5.4
	Byron	741.29	783.85	5.7	835.91	6.6
	Cessnock	749.95	786.38	4.9	811.53	3.2
	Clarence Valley	656.39	684.98	4.4	706.61	3.2
	Coffs Harbour#	646.77	668.59	3.4	N/A	N/A
	Deniliquin	659.61	681.93	3.4	697.49	2.3
	Dubbo	717.07	787.13	9.8	819.25	4.1
	Eurobodalla	620.11	630.79	1.7	652.18	3.4
	Goulburn Mulwaree	701.92	745.94	6.3	762.47	2.2
	Great Lakes	701.46	773.99	10.3	796.93	3.0
	Greater Taree	583.37	606.47	4.0	626.76	3.3
	Griffith	705.32	730.44	3.6	712.42	-2.5
	Kempsey	574.80	581.49	1.2	609.40	4.8
	Kiama	990.47	1,015.99	2.6	1,040.80	2.4
	Lismore	834.70	865.08	3.6	893.70	3.3
	Lithgow	538.10	505.78	-6.0	509.72	0.8
	Maitland	671.26	700.89	4.4	746.07	6.4
	Mid-Western Regional	608.19	634.75	4.4	669.26	5.4
	Orange	941.69	942.89	0.1	990.08	5.0
	Port Macquarie-Hastings	714.90	749.99	4.9	774.77	3.3
	Port Stephens	720.12	747.75	3.8	No Data	No Data
	Queanbeyan	760.16	803.30	5.7	830.78	3.4
	Richmond Valley	464.85	514.81	10.7	549.26	6.7
	Shellharbour	818.17	839.45	2.6	864.15	2.9
	Singleton	564.01	580.46	2.9	596.79	2.8
Tamworth Regional	585.47	627.41	7.2	643.25	2.5	
Wagga Wagga	616.83	651.02	5.5	709.78	9.0	
Wingecarribee	650.04	705.98	8.6	770.83	9.2	
Group average		688.50	719.70	4.5	751.59	4.4
5	Coffs Harbour#	N/A	N/A	N/A	711.64	N/A
	Lake Macquarie	725.81	794.46	9.5	821.14	3.4
	Newcastle	722.38	797.99	10.5	825.91	3.5
	Shoalhaven	623.32	658.29	5.6	700.84	6.5
	Tweed	714.91	786.36	10.0	870.05	10.6
	Wollongong	839.31	882.05	5.1	944.96	7.1
	Group average		733.75	791.84	7.9	826.61
6	Camden	997.00	1,048.40	5.2	1,014.90	-3.2
	Hawkesbury	787.69	867.15	10.1	893.42	3.0
	Wollondilly	729.39	803.31	10.1	887.36	10.5
	Group average		837.77	907.49	8.3	930.97

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 1.1 – Average rate per assessment – residential

Group	Council	2006/07	2007/08	Variation	2008/09	Variation
		\$	\$	%	\$	%
7	Blue Mountains	918.04	954.80	4.0	980.73	2.7
	Campbelltown	683.47	716.64	4.9	736.89	2.8
	Gosford	635.52	650.73	2.4	718.06	10.3
	Hills	812.64	837.29	3.0	866.25	3.5
	Hornsby	768.24	788.60	2.7	814.57	3.3
	Liverpool	733.06	745.84	1.7	774.45	3.8
	Penrith	783.18	810.68	3.5	838.67	3.5
	Wyong	679.10	700.84	3.2	722.66	3.1
	Group average	740.75	763.82	3.1	795.91	4.2
	8	Brewarrina#	N/A	94.83	N/A	98.62
Conargo		231.32	277.37	19.9	282.61	1.9
Jerilderie		126.58	141.77	12.0	148.99	5.1
Urana		157.30	163.53	4.0	171.96	5.2
Group average		164.46	153.85	-6.5	160.22	4.1
9	Balranald	173.08	184.85	6.8	186.75	1.0
	Bogan	162.37	186.27	14.7	191.80	3.0
	Bombala	388.58	423.96	9.1	392.86	-7.3
	Boorowa	341.46	356.48	4.4	333.67	-6.4
	Bourke	159.24	172.30	8.2	191.10	10.9
	Brewarrina#	91.99	N/A	N/A	N/A	N/A
	Carrathool	218.39	220.48	1.0	No Data	No Data
	Central Darling	193.43	210.77	9.0	No Data	No Data
	Coolamon	234.06	236.51	1.1	255.23	7.9
	Coonamble	243.57	257.10	5.6	268.47	4.4
	Gilgandra	286.37	338.65	18.3	377.93	11.6
	Gloucester#	522.10	533.08	2.1	N/A	N/A
	Gundagai	189.09	203.98	7.9	228.67	12.1
	Guyra	337.92	307.00	-9.1	357.41	16.4
	Harden	324.65	339.29	4.5	352.77	4.0
	Hay	308.89	330.50	7.0	341.61	3.4
	Lockhart	192.05	223.03	16.1	225.95	1.3
	Murrumbidgee	153.51	160.87	4.8	163.06	1.4
	Tumbarumba	281.40	307.15	9.2	316.82	3.1
	Wakool	345.69	357.56	3.4	418.86	17.1
	Walcha	365.45	311.19	-14.8	351.04	12.8
	Warren	372.82	386.95	3.8	395.22	2.1
	Weddin	293.49	318.37	8.5	330.08	3.7
	Group average	283.54	301.38	6.3	304.35	1.0

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 1.1 – Average rate per assessment – residential

Group	Council	2006/07 \$	2007/08 \$	Variation %	2008/09 \$	Variation %
10	Berrigan	442.86	506.58	14.4	510.45	0.8
	Bland	318.91	No Data	No Data	332.25	No Data
	Blayney	384.88	402.10	4.5	418.35	4.0
	Cobar	293.95	350.14	19.1	358.62	2.4
	Cooma-Monaro#	560.96	N/A	N/A	N/A	N/A
	Cootamundra	494.40	517.15	4.6	530.03	2.5
	Dungog	505.56	508.56	0.6	606.51	19.3
	Glen Innes Severn	471.05	501.44	6.5	477.91	-4.7
	Gloucester#	N/A	N/A	N/A	537.96	N/A
	Gwydir	132.60	294.66	122.2	222.83	-24.4
	Junee	403.20	401.67	-0.4	418.99	4.3
	Kyogle	549.78	575.64	4.7	580.30	0.8
	Lachlan	261.68	228.96	-12.5	238.41	4.1
	Liverpool Plains	394.18	403.91	2.5	454.10	12.4
	Murray	424.98	428.52	0.8	441.37	3.0
	Narrandera	392.90	420.94	7.1	451.26	7.2
	Narromine	364.96	419.79	15.0	476.30	13.5
	Oberon	395.38	403.53	2.1	406.52	0.7
	Snowy River	592.09	574.21	-3.0	556.73	-3.0
	Temora	373.41	386.93	3.6	399.75	3.3
	Tenterfield	277.21	289.66	4.5	302.74	4.5
	Upper Lachlan	387.08	398.23	2.9	404.94	1.7
	Uralla	453.81	469.75	3.5	444.55	-5.4
	Walgett	269.53	243.52	-9.6	311.08	27.7
	Wellington	454.67	485.59	6.8	531.42	9.4
	Wentworth	429.54	465.47	8.4	490.57	5.4
	Group average	418.98	433.82	3.5	449.51	3.6

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 1.1 – Average rate per assessment – residential

Group	Council	2006/07	2007/08	Variation	2008/09	Variation
		\$	\$	%	\$	%
11	Bellingen	671.49	698.72	4.1	712.77	2.0
	Cabonne	457.04	469.96	2.8	487.29	3.7
	Cooma-Monaro#	N/A	608.27	N/A	633.73	4.2
	Corowa	334.02	353.65	5.9	366.19	3.5
	Cowra	352.99	360.61	2.2	371.12	2.9
	Forbes	613.53	721.43	17.6	746.78	3.5
	Greater Hume	401.13	413.47	3.1	427.61	3.4
	Gunnedah	517.55	548.85	6.0	558.51	1.8
	Inverell	570.23	603.25	5.8	629.29	4.3
	Leeton	587.72	648.78	10.4	604.01	-6.9
	Moree Plains	590.76	616.13	4.3	639.93	3.9
	Muswellbrook	519.76	552.14	6.2	586.00	6.1
	Nambucca	591.22	625.62	5.8	659.46	5.4
	Narrabri	659.38	699.25	6.0	712.51	1.9
	Palerang	596.59	654.86	9.8	718.87	9.8
	Parkes	435.30	450.32	3.5	471.71	4.7
	Tumut	511.99	531.86	3.9	526.12	-1.1
	Upper Hunter	467.62	481.97	3.1	496.79	3.1
	Warrumbungle	423.70	No Data	No Data	No Data	No Data
	Yass Valley	523.09	565.32	8.1	573.00	1.4
Young	421.12	439.23	4.3	429.47	-2.2	
	Group average	514.91	551.33	7.1	568.32	3.1
	NSW State average	701.42	732.27	4.4	759.95	3.8

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 1.2 – Average rate per assessment – farmland

Group	Council	2006/07 \$	2007/08 \$	Variation %	2008/09 \$	Variation %
1	Sydney	-	-	-	-	-
2	Ashfield	-	-	-	-	-
	Auburn#	-	N/A	N/A	N/A	N/A
	Botany Bay	-	-	-	-	-
	Burwood	-	-	-	-	-
	Canada Bay#	-	N/A	N/A	N/A	N/A
	Hunters Hill	-	-	-	-	-
	Kogarah	-	-	-	-	-
	Lane Cove	-	-	-	-	-
	Leichhardt	-	-	-	-	-
	Manly	-	-	-	-	-
	Mosman	-	-	-	-	-
	North Sydney	-	-	-	-	-
	Pittwater	2,153.85	2,000.00	-7.1	1,916.67	-4.2
	Strathfield	-	-	-	-	-
	Waverley	-	-	-	-	-
	Willoughby	-	-	-	-	-
	Woollahra	-	-	-	-	-
	Group average	2,153.85	2,000.00	-7.1	1,916.67	-4.2
3	Auburn#	N/A	-	N/A	-	-
	Bankstown	1,000.00	1,000.00	0.0	5,000.00	400.0
	Blacktown	2,393.94	2,747.13	14.8	2,430.60	-11.5
	Canada Bay#	N/A	-	N/A	-	-
	Canterbury	-	-	-	-	-
	Fairfield	2,005.35	2,129.53	6.2	1,896.91	-10.9
	Holroyd	-	-	-	-	-
	Hurstville	-	-	-	-	-
	Ku-ring-gai	-	-	-	-	-
	Marrickville	-	-	-	-	-
	Parramatta	-	-	-	-	-
	Randwick	-	-	-	-	-
	Rockdale	1,000.00	1,000.00	0.0	1,200.00	20.0
	Ryde	-	-	-	-	-
	Sutherland	-	-	-	-	-
	Warringah	-	-	-	-	-
	Group average	2,213.97	2,462.04	11.2	2,207.90	-10.3

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 1.2 – Average rate per assessment – farmland

Group	Council	2006/07	2007/08	Variation	2008/09	Variation
		\$	\$	%	\$	%
4	Albury	1,841.86	1,841.27	0.0	2,068.42	12.3
	Armidale Dumaresq	1,959.82	2,036.79	3.9	2,074.44	1.8
	Ballina	855.00	940.96	10.1	998.13	6.1
	Bathurst Regional	1,135.65	1,175.05	3.5	1,197.16	1.9
	Bega Valley	1,094.47	1,325.00	21.1	1,376.28	3.9
	Broken Hill	800.00	800.00	0.0	800.00	0.0
	Byron	996.29	1,221.15	22.6	1,292.88	5.9
	Cessnock	1,505.54	1,495.22	-0.7	1,624.36	8.6
	Clarence Valley	1,007.96	1,000.40	-0.8	1,083.26	8.3
	Coffs Harbour#	1,094.34	1,196.66	9.4	N/A	N/A
	Deniliquin	1,350.88	1,306.31	-3.3	1,354.55	3.7
	Dubbo	2,140.70	2,332.33	9.0	2,406.96	3.2
	Eurobodalla	1,029.30	1,053.76	2.4	1,079.14	2.4
	Goulburn Mulwaree	1,089.08	1,220.50	12.1	1,028.57	-15.7
	Great Lakes	438.27	485.52	10.8	501.48	3.3
	Greater Taree	954.02	1,005.84	5.4	1,014.90	0.9
	Griffith	2,352.53	2,248.23	-4.4	2,494.37	10.9
	Kempsey	1,011.20	1,131.93	11.9	1,195.64	5.6
	Kiama	1,772.52	1,489.75	-16.0	1,566.82	5.2
	Lismore	1,673.47	1,737.27	3.8	1,802.99	3.8
	Lithgow	981.97	911.56	-7.2	924.13	1.4
	Maitland	2,270.16	2,164.03	-4.7	1,997.13	-7.7
	Mid-Western Regional	1,730.61	2,080.10	20.2	2,096.51	0.8
	Orange	1,362.47	1,530.56	12.3	1,483.70	-3.1
	Port Macquarie-Hastings	1,334.39	1,288.87	-3.4	1,353.92	5.0
	Port Stephens	1,144.00	1,136.27	-0.7	No Data	No Data
	Queanbeyan	1,200.00	1,469.39	22.4	1,442.31	-1.8
	Richmond Valley	792.82	877.35	10.7	943.30	7.5
	Shellharbour	3,336.28	3,890.76	16.6	3,901.64	0.3
	Singleton	937.72	949.72	1.3	959.87	1.1
Tamworth Regional	1,212.13	1,261.03	4.0	1,319.15	4.6	
Wagga Wagga	1,732.64	1,789.14	3.3	1,953.13	9.2	
Wingecarribee	1,620.38	1,724.14	6.4	1,898.54	10.1	
Group average		1,257.55	1,311.42	4.3	1,371.01	4.5
5	Coffs Harbour#	N/A	N/A	N/A	1,185.32	N/A
	Lake Macquarie	1,208.96	1,307.69	8.2	1,545.45	18.2
	Newcastle	1,400.00	1,578.95	12.8	1,650.00	4.5
	Shoalhaven	1,415.85	1,464.44	3.4	1,517.57	3.6
	Tweed	1,167.00	1,277.52	9.5	1,455.85	14.0
	Wollongong	1,590.48	1,404.65	-11.7	1,775.51	26.4
	Group average		1,285.87	1,353.50	5.3	1,429.13
6	Camden	1,550.82	1,302.33	-16.0	2,458.06	88.7
	Hawkesbury	1,500.79	1,606.92	7.1	1,674.02	4.2
	Wollondilly	2,062.87	2,163.74	4.9	2,165.68	0.1
	Group average		1,660.38	1,684.13	1.4	1,992.99

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 1.2 – Average rate per assessment – farmland

Group	Council	2006/07 \$	2007/08 \$	Variation %	2008/09 \$	Variation %
7	Blue Mountains	1,510.34	1,569.44	3.9	1,552.45	-1.1
	Campbelltown	4,647.06	4,885.71	5.1	4,536.23	-7.2
	Gosford	828.67	812.50	-2.0	889.97	9.5
	Hills	1,246.45	1,210.02	-2.9	1,341.23	10.8
	Hornsby	1,178.91	1,311.48	11.2	1,347.54	2.7
	Liverpool	2,048.61	2,386.67	16.5	2,477.12	3.8
	Penrith	2,277.92	2,058.67	-9.6	2,281.41	10.8
	Wyong	1,748.43	2,007.09	14.8	2,022.39	0.8
	Group average	1,621.75	1,643.08	1.3	1,730.47	5.3
8	Brewarrina#	N/A	1,977.99	N/A	2,050.00	3.6
	Conargo	2,315.20	2,331.27	0.7	2,355.47	1.0
	Jerilderie	2,177.24	2,179.67	0.1	2,233.39	2.5
	Urana	1,677.42	1,754.28	4.6	1,804.65	2.9
	Group average	2,070.14	2,086.71	0.8	2,132.33	2.2
9	Balranald	1,239.58	1,283.67	3.6	1,325.96	3.3
	Bogan	1,933.23	1,966.82	1.7	1,992.48	1.3
	Bombala	1,448.48	1,593.25	10.0	1,722.47	8.1
	Boorowa	1,779.97	1,854.86	4.2	1,951.48	5.2
	Bourke	2,260.31	2,302.27	1.9	2,428.21	5.5
	Brewarrina#	1,786.38	N/A	N/A	N/A	N/A
	Carrathool	2,543.34	2,587.04	1.7	No Data	No Data
	Central Darling	902.58	882.35	-2.2	No Data	No Data
	Coolamon	1,445.53	1,472.79	1.9	1,491.67	1.5
	Coonamble	3,344.59	3,451.80	3.2	3,531.79	2.3
	Gilgandra	2,219.93	2,496.30	12.4	2,688.11	7.7
	Gloucester#	2,264.21	2,316.03	2.3	N/A	N/A
	Gundagai	1,512.47	1,476.50	-2.4	1,722.89	16.7
	Guyra	1,418.95	1,512.67	6.6	1,781.14	17.7
	Harden	1,661.43	1,681.02	1.2	1,940.36	15.4
	Hay	2,496.40	2,551.40	2.2	2,577.35	1.0
	Lockhart	1,187.33	1,203.19	1.3	1,233.16	2.5
	Murrumbidgee	2,224.11	2,367.62	6.5	2,375.47	0.3
	Tumbarumba	1,423.94	1,440.49	1.2	1,438.71	-0.1
	Wakool	2,226.65	2,188.89	-1.7	2,574.86	17.6
	Walcha	2,303.77	2,587.09	12.3	2,431.30	-6.0
	Warren	4,111.27	4,275.41	4.0	4,418.88	3.4
	Weddin	978.77	1,011.24	3.3	1,041.88	3.0
	Group average	1,922.67	1,995.16	3.8	2,085.47	4.5

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 1.2 – Average rate per assessment – farmland

Group	Council	2006/07 \$	2007/08 \$	Variation %	2008/09 \$	Variation %
10	Berrigan	1,611.92	1,477.30	-8.4	1,613.15	9.2
	Bland	2,055.59	No Data	No Data	2,227.86	No Data
	Blayney	1,993.51	2,010.30	0.8	2,067.21	2.8
	Cobar	1,441.60	1,498.58	4.0	1,498.64	0.0
	Cooma-Monaro#	915.55	N/A	N/A	N/A	N/A
	Cootamundra	1,541.83	1,595.06	3.5	1,656.49	3.9
	Dungog	1,402.78	1,716.85	22.4	1,693.39	-1.4
	Glen Innes Severn	1,414.81	1,434.07	1.4	1,650.10	15.1
	Gloucester#	N/A	N/A	N/A	2,409.79	N/A
	Gwydir	3,311.86	3,237.49	-2.2	3,462.32	6.9
	Junee	1,377.20	1,467.94	6.6	1,494.62	1.8
	Kyogle	1,072.35	1,100.00	2.6	1,142.12	3.8
	Lachlan	1,863.31	2,026.91	8.8	2,224.43	9.7
	Liverpool Plains	2,929.77	3,059.13	4.4	3,152.95	3.1
	Murray	1,802.67	1,821.50	1.0	1,878.14	3.1
	Narrandera	2,682.10	2,723.10	1.5	2,724.43	0.0
	Narromine	2,623.02	2,629.21	0.2	2,589.83	-1.5
	Oberon	1,053.42	1,103.66	4.8	1,138.65	3.2
	Snowy River	1,455.95	1,441.18	-1.0	1,459.46	1.3
	Temora	1,369.85	1,392.72	1.7	1,437.13	3.2
	Tenterfield	1,020.23	998.33	-2.1	979.64	-1.9
	Upper Lachlan	1,299.39	1,345.79	3.6	1,380.41	2.6
	Uralla	2,463.90	2,601.20	5.6	2,850.39	9.6
	Walgett	3,395.15	3,382.93	-0.4	3,219.51	-4.8
	Wellington	2,382.40	2,461.00	3.3	2,451.84	-0.4
	Wentworth	1,138.75	1,142.15	0.3	1,189.81	4.2
	Group average	1,752.78	1,818.30	3.7	1,909.00	5.0

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 1.2 – Average rate per assessment – farmland

Group	Council	2006/07 \$	2007/08 \$	Variation %	2008/09 \$	Variation %
11	Bellingen	1,470.15	1,508.32	2.6	1,534.93	1.8
	Cabonne	1,971.80	2,029.08	2.9	2,051.46	1.1
	Cooma-Monaro#	N/A	917.58	N/A	955.19	4.1
	Corowa	1,594.96	1,609.65	0.9	1,704.31	5.9
	Cowra	1,174.23	1,219.48	3.9	1,274.07	4.5
	Forbes	1,800.92	1,856.60	3.1	1,932.88	4.1
	Greater Hume	1,405.35	1,457.00	3.7	1,496.83	2.7
	Gunnedah	2,864.27	2,770.51	-3.3	2,952.88	6.6
	Inverell	1,883.72	1,982.69	5.3	2,055.47	3.7
	Leeton	2,465.21	2,590.62	5.1	2,777.22	7.2
	Moree Plains	5,119.40	5,247.38	2.5	5,385.84	2.6
	Muswellbrook	1,810.15	1,986.21	9.7	1,942.68	-2.2
	Nambucca	1,231.23	1,307.54	6.2	1,384.31	5.9
	Narrabri	2,332.04	2,178.79	-6.6	2,435.43	11.8
	Palerang	1,484.70	1,720.88	15.9	1,884.35	9.5
	Parkes	1,276.49	1,214.84	-4.8	1,375.80	13.2
	Tumut	1,459.83	1,496.23	2.5	1,471.70	-1.6
	Upper Hunter	2,243.26	2,306.32	2.8	2,395.54	3.9
	Warrumbungle	2,001.77	No Data	No Data	No Data	No Data
	Yass Valley	1,587.33	1,599.72	0.8	1,698.76	6.2
	Young	1,683.09	1,680.14	-0.2	1,706.56	1.6
	Group average	1,994.84	1,978.52	-0.8	2,069.44	4.6
	NSW State average	1,652.81	1,694.59	2.5	1,775.00	4.7

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 1.3 – Average rate per assessment – business

Group	Council	2006/07 \$	2007/08 \$	Variation %	2008/09 \$	Variation %
1	Sydney	8,232.45	8,739.61	6.2	9,011.48	3.1
2	Ashfield	3,173.06	3,515.15	10.8	3,814.96	8.5
	Auburn#	5,132.26	N/A	N/A	N/A	N/A
	Botany Bay	7,639.65	7,711.90	0.9	7,680.02	-0.4
	Burwood	3,955.16	4,372.13	10.5	4,567.70	4.5
	Canada Bay#	2,577.25	N/A	N/A	N/A	N/A
	Hunters Hill	931.90	962.62	3.3	965.09	0.3
	Kogarah	2,025.85	2,120.59	4.7	2,088.08	-1.5
	Lane Cove	2,866.42	2,944.64	2.7	3,076.81	4.5
	Leichhardt	5,318.93	5,395.31	1.4	5,684.35	5.4
	Manly	3,406.08	3,451.21	1.3	3,639.36	5.5
	Mosman	2,081.63	2,299.52	10.5	2,347.87	2.1
	North Sydney	2,359.09	2,464.20	4.5	2,501.90	1.5
	Pittwater	1,754.49	1,757.53	0.2	1,706.23	-2.9
	Strathfield	3,652.09	3,817.26	4.5	3,940.34	3.2
	Waverley	3,877.62	3,937.03	1.5	4,025.76	2.3
	Willoughby	4,342.64	4,288.73	-1.2	4,717.76	10.0
	Woollahra	2,489.39	2,902.33	16.6	2,993.25	3.1
	Group average	3,640.00	3,660.89	0.6	3,802.35	3.9
3	Auburn#	N/A	5,544.86	N/A	5,794.92	4.5
	Bankstown	4,669.61	4,789.25	2.6	4,812.39	0.5
	Blacktown	5,288.03	5,400.17	2.1	5,448.73	0.9
	Canada Bay#	N/A	2,579.94	N/A	2,564.27	-0.6
	Canterbury	3,166.05	3,214.57	1.5	3,325.97	3.5
	Fairfield	3,284.57	3,747.23	14.1	4,174.49	11.4
	Holroyd	4,348.35	4,457.99	2.5	4,713.65	5.7
	Hurstville	2,349.40	2,420.45	3.0	2,365.05	-2.3
	Ku-ring-gai	2,665.63	2,896.11	8.6	2,867.24	-1.0
	Marrickville	4,467.38	4,618.39	3.4	4,791.32	3.7
	Parramatta	8,231.80	8,232.48	0.0	8,395.99	2.0
	Randwick	4,817.25	4,971.21	3.2	5,189.71	4.4
	Rockdale	2,224.34	2,299.56	3.4	2,368.12	3.0
	Ryde	5,972.74	6,341.76	6.2	6,828.85	7.7
	Sutherland	2,014.94	2,601.82	29.1	2,661.09	2.3
	Warringah	3,361.85	3,400.75	1.2	3,346.47	-1.6
	Group average	4,202.63	4,451.34	5.9	4,579.11	2.9

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 1.3 – Average rate per assessment – business

Group	Council	2006/07 \$	2007/08 \$	Variation %	2008/09 \$	Variation %
4	Albury	4,079.70	4,256.55	4.3	4,149.03	-2.5
	Armidale Dumaresq	2,564.75	2,679.93	4.5	2,705.99	1.0
	Ballina	1,110.22	1,287.12	15.9	1,613.78	25.4
	Bathurst Regional	3,486.36	3,090.87	-11.3	3,157.85	2.2
	Bega Valley	1,235.15	1,430.79	15.8	1,479.96	3.4
	Broken Hill	3,083.33	3,374.90	9.5	3,316.21	-1.7
	Byron	2,159.50	2,385.68	10.5	2,746.13	15.1
	Cessnock	2,571.86	2,741.67	6.6	2,713.04	-1.0
	Clarence Valley	2,012.22	2,113.99	5.1	2,054.66	-2.8
	Coffs Harbour#	2,886.75	2,961.36	2.6	N/A	N/A
	Deniliquin	1,888.63	1,898.38	0.5	2,016.32	6.2
	Dubbo	4,012.54	4,394.86	9.5	4,587.73	4.4
	Eurobodalla	2,093.40	2,388.94	14.1	2,434.01	1.9
	Goulburn Mulwaree	3,082.63	2,984.04	-3.2	3,119.68	4.5
	Great Lakes	1,856.99	2,053.91	10.6	2,068.27	0.7
	Greater Taree	2,090.24	2,213.11	5.9	2,366.84	6.9
	Griffith	1,565.88	1,939.27	23.8	1,885.74	-2.8
	Kempsey	1,201.95	1,252.04	4.2	1,303.25	4.1
	Kiama	1,295.32	1,028.93	-20.6	1,286.01	25.0
	Lismore	3,182.35	3,238.88	1.8	3,383.33	4.5
	Lithgow	2,646.17	2,503.75	-5.4	2,771.59	10.7
	Maitland	4,018.57	4,356.82	8.4	4,318.12	-0.9
	Mid-Western Regional	1,600.07	1,651.42	3.2	1,653.20	0.1
	Orange	4,259.04	4,399.66	3.3	4,609.90	4.8
	Port Macquarie-Hastings	2,540.41	2,499.25	-1.6	2,539.96	1.6
	Port Stephens	2,538.06	2,709.37	6.7	No Data	No Data
	Queanbeyan	4,109.99	3,912.24	-4.8	3,804.20	-2.8
	Richmond Valley	1,226.74	1,395.27	13.7	1,496.29	7.2
	Shellharbour	2,852.69	2,896.34	1.5	2,839.10	-2.0
Singleton	1,226.79	1,242.27	1.3	1,259.48	1.4	
Tamworth Regional	1,763.48	1,950.80	10.6	2,033.28	4.2	
Wagga Wagga	3,774.45	3,883.21	2.9	4,253.90	9.5	
Wingecarribee	1,906.39	2,050.79	7.6	2,208.04	7.7	
	Group average	2,620.29	2,727.17	4.1	2,797.45	2.6
5	Coffs Harbour#	N/A	N/A	N/A	3,168.36	N/A
	Lake Macquarie	2,503.57	2,724.67	8.8	2,796.57	2.6
	Newcastle	5,817.58	6,391.36	9.9	6,709.12	5.0
	Shoalhaven	1,566.56	1,653.08	5.5	1,647.96	-0.3
	Tweed	1,860.01	1,895.92	1.9	1,971.86	4.0
	Lake Macquarie	7,578.02	7,759.94	2.4	8,163.07	5.2
	Group average	4,560.37	4,829.28	5.9	4,810.94	-0.4
6	Camden	3,159.41	3,307.12	4.7	4,717.68	42.7
	Hawkesbury	1,079.95	1,132.21	4.8	1,087.35	-4.0
	Wollondilly	1,069.52	1,204.26	12.6	1,240.00	3.0
		Group average	1,811.21	1,931.97	6.7	2,478.54

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 1.3 – Average rate per assessment – business

Group	Council	2006/07 \$	2007/08 \$	Variation %	2008/09 \$	Variation %
7	Blue Mountains	1,849.78	1,950.56	5.4	1,855.56	-4.9
	Campbelltown	4,600.31	4,559.08	-0.9	4,794.16	5.2
	Gosford	1,997.65	2,022.76	1.3	2,190.97	8.3
	Hills	1,775.83	1,906.82	7.4	1,890.06	-0.9
	Hornsby	2,324.79	2,330.50	0.2	2,386.06	2.4
	Liverpool	4,187.40	4,446.72	6.2	4,673.54	5.1
	Penrith	4,285.02	4,518.44	5.4	4,934.19	9.2
	Wyong	2,556.41	2,564.27	0.3	2,664.89	3.9
	Group average	3,037.24	3,145.26	3.6	3,271.03	4.0
8	Brewarrina#	N/A	125.00	N/A	126.98	1.6
	Conargo	210.53	236.36	12.3	245.61	3.9
	Jerilderie	198.63	204.08	2.7	229.73	12.6
	Urana	281.82	296.30	5.1	296.30	0.0
	Group average	230.03	221.93	-3.5	234.04	5.5
9	Balranald	805.97	722.89	-10.3	757.40	4.8
	Bogan	805.00	830.80	3.2	840.12	1.1
	Bombala	705.13	754.72	7.0	728.40	-3.5
	Boorowa	242.42	253.73	4.7	367.65	44.9
	Bourke	333.33	356.32	6.9	355.93	-0.1
	Brewarrina#	107.69	N/A	N/A	N/A	N/A
	Carrathool	708.13	723.81	2.2	No Data	No Data
	Central Darling	211.92	214.77	1.3	No Data	No Data
	Coolamon	266.13	262.50	-1.4	266.39	1.5
	Coonamble	522.84	545.45	4.3	547.74	0.4
	Gilgandra	490.74	587.96	19.8	663.51	12.8
	Gloucester#	701.61	704.00	0.3	N/A	N/A
	Gundagai	447.37	448.05	0.2	490.57	9.5
	Guyra	452.05	360.54	-20.2	428.57	18.9
	Harden	528.04	573.33	8.6	597.40	4.2
	Hay	975.85	1,063.73	9.0	1,060.19	-0.3
	Lockhart	326.09	326.83	0.2	351.22	7.5
	Murrumbidgee	217.39	223.40	2.8	250.00	11.9
	Tumbarumba	534.39	556.15	4.1	565.45	1.7
	Wakool	580.00	587.55	1.3	645.67	9.9
	Walcha	517.24	389.26	-24.7	567.57	45.8
	Warren	1,082.64	1,132.23	4.6	1,165.29	2.9
	Weddin	804.35	848.92	5.5	870.50	2.5
Group average	556.23	563.40	1.3	609.46	8.2	

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 1.3 – Average rate per assessment – business

Group	Council	2006/07 \$	2007/08 \$	Variation %	2008/09 \$	Variation %
10	Berrigan	1,075.47	992.50	-7.7	1,059.62	6.8
	Bland	723.11	No Data	No Data	849.41	No Data
	Blayney	712.72	740.10	3.8	693.48	-6.3
	Cobar	621.99	635.74	2.2	657.63	3.4
	Cooma-Monaro#	2,981.52	N/A	N/A	N/A	N/A
	Cootamundra	1,452.45	1,521.74	4.8	1,579.71	3.8
	Dungog	537.43	648.65	20.7	703.50	8.5
	Glen Innes Severn	1,095.11	1,058.05	-3.4	1,073.98	1.5
	Gloucester#	N/A	N/A	N/A	772.91	N/A
	Gwydir	321.78	416.67	29.5	345.79	-17.0
	Junee	1,082.84	1,086.71	0.4	1,074.87	-1.1
	Kyogle	794.52	828.05	4.2	1,520.00	83.6
	Lachlan	401.91	388.03	-3.5	426.99	10.0
	Liverpool Plains	1,165.17	1,233.53	5.9	1,294.29	4.9
	Murray	588.34	585.69	-0.5	609.68	4.1
	Narrandera	671.16	720.87	7.4	783.56	8.7
	Narromine	2,278.91	1,266.67	-44.4	1,170.82	-7.6
	Oberon	506.98	525.35	3.6	638.89	21.6
	Snowy River	1,104.58	1,021.24	-7.5	1,424.37	39.5
	Temora	923.08	1,016.81	10.2	986.77	-3.0
	Tenterfield	669.53	659.57	-1.5	677.97	2.8
	Upper Lachlan	311.48	384.00	23.3	476.74	24.2
	Uralla	464.29	200.91	-56.7	192.31	-4.3
	Walgett	189.19	167.84	-11.3	252.96	50.7
	Wellington	836.30	885.02	5.8	713.29	-19.4
	Wentworth	3,116.16	2,535.85	-18.6	2,589.55	2.1
	Group average	831.46	720.76	-13.3	782.07	8.5

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 1.3 – Average rate per assessment – business

Group	Council	2006/07 \$	2007/08 \$	Variation %	2008/09 \$	Variation %
11	Bellingen	816.67	347.22	-57.5	911.60	162.5
	Cabonne	309.71	323.16	4.3	317.50	-1.8
	Cooma-Monaro#	N/A	3,309.93	N/A	3,370.46	1.8
	Corowa	823.40	814.81	-1.0	833.00	2.2
	Cowra	1,936.59	2,098.04	8.3	2,158.27	2.9
	Forbes	2,416.67	2,483.78	2.8	2,568.91	3.4
	Greater Hume	486.02	513.86	5.7	523.01	1.8
	Gunnedah	2,884.69	3,006.00	4.2	3,234.59	7.6
	Inverell	2,423.82	2,577.13	6.3	2,727.78	5.8
	Leeton	676.36	767.44	13.5	903.92	17.8
	Moree Plains	2,202.61	2,436.15	10.6	2,444.26	0.3
	Muswellbrook	1,326.13	1,284.19	-3.2	1,273.70	-0.8
	Nambucca	1,194.92	1,243.38	4.1	1,311.67	5.5
	Narrabri	1,591.45	1,682.76	5.7	1,767.01	5.0
	Palerang	553.31	597.90	8.1	638.84	6.8
	Parkes	1,701.42	1,724.57	1.4	1,741.84	1.0
	Tumut	1,627.08	1,695.04	4.2	1,552.94	-8.4
	Upper Hunter	831.12	875.24	5.3	884.91	1.1
	Warrumbungle	823.91	No Data	No Data	No Data	No Data
	Yass Valley	1,516.36	1,678.70	10.7	1,752.69	4.4
	Young	1,909.85	1,954.73	2.3	2,130.78	9.0
	Group average	1,442.48	1,605.03	11.3	1,678.29	4.6
	NSW State average	3,659.04	3,834.81	4.8	3,988.16	4.0

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

KEY PERFORMANCE INDICATOR

1.4 Outstanding rates and annual charges

This indicator assesses the impact of uncollected rates and annual charges on liquidity and the effectiveness of a council's debt recovery. The percentage of rates and annual charges that are unpaid at the end of a financial year is a measure of how well a council is managing debt recovery.

Rates and annual charges are usually levied at the beginning of the financial year (31 July at the latest). They can be paid as a single amount or in four equal instalments. The final instalment is due by 31 May.

The lower the percentage, the less income is tied up in receivables and the more revenue there is available for council purposes.

The formula used for this indicator is:

$$\frac{\text{Outstanding rates and annual charges} \times 100}{\text{Annual revenue from rates and annual charges collectible}}$$

Some factors affecting this indicator are:

- the council's rating policy
- the level of reliance on other revenue sources
- the level of cash reserves
- cash management and timing of cash flows
- credit management policies
- the socioeconomic characteristics of the area
- the physical size of the council
- environmental factors eg in rural areas drought can adversely affect the ability of ratepayers to meet their obligations on time.

Comparative performance for 2006/07, 2007/08 and 2008/09

In 2008/09, councils reported that \$236 million had not been collected from total rates and annual charges revenue of \$4.18 billion. This represents an average outstanding amount of 5.2%. The average amount overdue was 4.9% for urban and coastal councils and 7.7% for rural councils. The Division's accepted benchmarks for outstanding rates are <5% for urban and coastal councils and <10% for rural councils.

	2006/07	2007/08	2008/09
TABLE B1.41			
Outstanding rates and charges	%	%	%
NSW Mean	5.1	5.2%	5.4
NSW High	20.8	24.4%	27.8
NSW Low	1.2	1.0%	1.0
NSW Median	5.8	5.8%	6.0

Data sources for this indicator: council financial reports: note 13.

Table 1.4 – Outstanding rates and annual charges

Group	Council	2006/07 %	2007/08 %	2008/09 %
1	Sydney	2.23	1.91	1.98
2	Ashfield	1.78	1.82	1.78
	Auburn#	3.00	N/A	N/A
	Botany Bay	6.75	5.92	6.19
	Burwood	2.24	2.82	2.81
	Canada Bay#	1.87	N/A	N/A
	Hunters Hill	3.58	3.83	2.89
	Kogarah	3.00	2.72	3.17
	Lane Cove	2.59	3.69	4.54
	Leichhardt	7.26	6.52	7.33
	Manly	3.63	3.52	3.97
	Mosman	2.06	1.97	2.15
	North Sydney	1.24	1.04	0.99
	Pittwater	4.79	4.53	4.65
	Strathfield	5.59	5.99	7.86
	Waverley	3.19	3.34	2.68
	Willoughby	2.33	2.46	3.00
	Woollahra	4.62	4.21	4.86
	Group average	3.65	3.71	4.02
3	Auburn#	N/A	3.47	3.62
	Bankstown	5.64	5.65	5.67
	Blacktown	6.19	4.82	4.60
	Canada Bay#	N/A	2.38	2.29
	Canterbury	3.99	5.21	5.16
	Fairfield	4.78	4.80	3.97
	Holroyd	3.95	4.33	4.01
	Hurstville	2.23	2.29	2.43
	Ku-ring-gai	2.94	2.98	3.04
	Marrickville	3.85	4.02	3.77
	Parramatta	3.65	4.11	5.50
	Randwick	3.14	3.05	2.92
	Rockdale	5.97	5.89	5.81
	Ryde	2.49	2.82	3.94
	Sutherland	5.19	5.02	5.06
	Warringah	2.92	3.46	3.07
	Group average	4.33	4.25	4.28

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 1.4 – Outstanding rates and annual charges

Group	Council	2006/07	2007/08	2008/09
		%	%	%
4	Albury	2.56	2.81	2.54
	Armidale Dumaresq	11.43	11.23	11.71
	Ballina	8.79	8.83	9.42
	Bathurst Regional	6.65	6.87	6.87
	Bega Valley	3.97	3.50	3.58
	Broken Hill	6.73	6.10	7.02
	Byron	6.04	4.87	4.20
	Cessnock	5.38	7.07	5.07
	Clarence Valley	9.72	7.58	6.62
	Coffs Harbour#	6.72	6.21	N/A
	Deniliquin	6.13	6.36	8.36
	Dubbo	5.19	5.83	5.94
	Eurobodalla	2.85	3.01	3.22
	Goulburn Mulwaree	5.56	6.73	8.38
	Great Lakes	5.78	4.01	5.54
	Greater Taree	5.50	6.20	6.34
	Griffith	2.67	2.23	3.16
	Kempsey	7.33	5.66	4.75
	Kiama	3.07	3.31	3.30
	Lismore	10.23	10.89	11.19
	Lithgow	8.24	7.18	6.63
	Maitland	5.13	5.02	3.62
	Mid-Western Regional	4.16	4.02	4.35
	Orange	6.91	5.82	9.19
	Port Macquarie-Hastings	7.30	7.81	8.11
	Port Stephens	4.85	5.01	No Data
	Queanbeyan	4.55	4.65	4.69
	Richmond Valley	3.82	3.63	3.84
	Shellharbour	4.66	5.86	5.06
	Singleton	3.17	3.45	3.44
	Tamworth Regional	5.22	5.75	6.89
	Wagga Wagga	5.45	6.45	6.22
Wingecarribee	6.54	5.63	5.97	
Group average	5.89	5.87	6.00	
5	Coffs Harbour#	N/A	N/A	5.98
	Lake Macquarie	2.85	2.75	2.88
	Newcastle	5.71	4.91	5.46
	Shoalhaven	7.08	8.24	10.09
	Tweed	4.79	4.98	5.82
	Wollongong	6.39	6.57	6.75
	Group average	5.47	5.55	6.18
6	Camden	7.11	7.08	6.83
	Hawkesbury	5.32	6.68	6.12
	Wollondilly	3.84	5.11	8.76
	Group average	5.62	6.47	6.99

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 1.4 – Outstanding rates and annual charges

Group	Council	2006/07 %	2007/08 %	2008/09 %
7	Blue Mountains	4.90	5.25	4.89
	Campbelltown	4.97	5.36	5.28
	Gosford	7.78	8.25	8.43
	Hills	2.66	3.27	3.47
	Hornsby	3.95	3.88	3.47
	Liverpool	4.66	5.35	5.29
	Penrith	4.74	5.06	4.98
	Wyong	6.35	7.36	7.27
	Group average	5.29	5.79	5.74
	8	Brewarrina#	N/A	24.43
Conargo		6.75	8.20	11.68
Jerilderie		6.33	6.81	8.94
Urana		4.41	3.05	5.64
Group average		5.96	11.37	14.01
9	Balranald	12.87	12.17	8.66
	Bogan	8.95	11.44	11.30
	Bombala	2.01	2.56	1.24
	Boorowa	9.17	9.84	10.67
	Bourke	17.53	16.91	17.56
	Brewarrina#	20.75	N/A	N/A
	Carrathool	10.72	9.30	No Data
	Central Darling	8.02	5.98	27.80
	Coolamon	7.39	7.75	6.26
	Coonamble	13.88	9.48	9.27
	Gilgandra	6.14	5.61	5.28
	Gloucester#	7.03	7.29	N/A
	Gundagai	8.32	7.95	7.41
	Guyra	10.52	7.41	7.84
	Harden	13.58	11.76	12.42
	Hay	11.74	11.90	14.79
	Lockhart	5.00	6.13	5.04
	Murrumbidgee	7.91	6.29	7.23
	Tumbarumba	5.19	5.31	4.88
	Wakool	9.98	9.76	10.23
	Walcha	14.25	7.59	4.63
	Warren	2.80	2.76	2.83
	Weddin	9.18	9.57	9.65
Group average	9.73	8.48	8.90	

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 1.4 – Outstanding rates and annual charges

Group	Council	2006/07 %	2007/08 %	2008/09 %
10	Berrigan	4.01	4.17	5.25
	Bland	9.27	No Data	9.95
	Blayney	4.12	5.82	7.85
	Cobar	8.87	6.56	7.01
	Cooma-Monaro#	9.01	N/A	N/A
	Cootamundra	15.18	14.10	11.85
	Dungog	3.12	4.62	5.20
	Glen Innes Severn	15.78	6.95	5.00
	Gloucester#	N/A	N/A	6.84
	Gwydir	9.04	10.41	8.09
	Junee	5.74	6.22	6.03
	Kyogle	9.41	10.55	8.51
	Lachlan	9.45	5.47	6.44
	Liverpool Plains	6.55	7.44	7.79
	Murray	3.45	5.72	6.88
	Narrandera	6.04	5.82	5.56
	Narromine	8.84	6.95	8.32
	Oberon	5.92	5.25	5.88
	Snowy River	8.12	7.62	7.42
	Temora	2.25	2.61	2.41
	Tenterfield	7.19	7.66	6.41
	Upper Lachlan	3.46	2.67	2.66
	Uralla	6.39	11.19	9.33
Walgett	10.57	7.89	7.18	
Wellington	4.17	3.95	4.58	
Wentworth	14.25	20.18	26.01	
	Group average	7.82	7.45	7.71

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 1.4 – Outstanding rates and annual charges

Group	Council	2006/07 %	2007/08 %	2008/09 %
11	Bellingen	6.73	7.77	12.30
	Cabonne	3.26	8.54	10.20
	Cooma-Monaro#	N/A	9.27	9.79
	Corowa	6.45	6.75	8.52
	Cowra	8.91	9.94	10.67
	Forbes	7.33	9.34	9.94
	Greater Hume	6.19	5.79	5.79
	Gunnedah	11.89	11.64	11.21
	Inverell	5.49	5.11	5.57
	Leeton	3.97	4.49	4.61
	Moree Plains	8.27	9.09	9.74
	Muswellbrook	2.68	2.20	4.95
	Nambucca	5.18	6.23	5.81
	Narrabri	7.48	7.41	7.23
	Palerang	13.52	10.39	9.46
	Parkes	7.07	7.03	7.34
	Tumut	6.71	7.00	9.29
	Upper Hunter	5.19	4.97	5.32
	Warrumbungle	15.18	No Data	9.03
	Yass Valley	6.99	6.05	6.39
Young	6.76	6.95	7.09	
	Group average	7.29	7.41	8.16
	NSW State average	5.14	5.20	5.40

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

KEY PERFORMANCE INDICATOR

1.5 Percentage movement in rates and annual charges revenue from previous year

This indicator shows the increase or decrease in revenue from rates and annual charges. A council's income from rates and annual charges (except water, sewerage and domestic waste) is limited by the rate-pegging percentage determined by the NSW Government.

If a council can show that special circumstances exist, they may be given Ministerial approval to increase their annual general revenue by more than the general rate-pegging variation. Water and sewerage rates and charges are set by each council and are not limited by rate-pegging. Domestic waste charges are not limited by rate-pegging but they must not exceed the cost of providing the service.

The formula used for this indicator is:

$$\frac{2008/09 \text{ rates and annual charges} - 2007/08 \text{ rates and annual charges} \times 100}{2007/08 \text{ rates and annual charges}}$$

Some factors affecting this indicator are:

- rate-pegging legislation limiting overall rate revenue
- the council's revenue raising policy
- the level of reliance on other revenue sources
- the level of cash reserves
- cash management and timing of cash flows.

Comparative performance for 2006/07, 2007/08 and 2008/09

In 2008/09, the movement in revenue from rates and annual charges ranged from an increase of 15.8% to a reduction of -11.9%. The average increase in 2008/09 was 5.0%. This includes increases in water and sewerage rates and charges, which are not subject to rate-pegging. The approved general rate increase in 2008/09 was 3.5%.

These results are affected by changes in councils' rating and charging policies. For example, a council may decide to change from an annual charge for water supply to a two part (access and usage) charging regime.

		2006/07	2007/08	2008/09
TABLE B1.51	Percentage movement in rates and annual charges from previous year	%	%	%
	NSW Mean	6.5	5.9%	5.0
	NSW High	20.9	19.5%	15.8
	NSW Low	9.7	-3.1%	-11.9
	NSW Median	5.8	5.4%	4.5

Data sources for this indicator: council financial reports: note 3(a) – rates and annual charges.

Table 1.5 – Percentage movement in rates and annual charges revenue from previous year

Group	Council	2006/07 %	2007/08 %	2008/09 %
1	Sydney	3.92	4.42	5.92
2	Ashfield	8.01	14.86	4.78
	Auburn#	5.67	N/A	N/A
	Botany Bay	4.90	3.85	2.65
	Burwood	9.58	8.25	4.05
	Canada Bay#	5.44	N/A	N/A
	Hunters Hill	3.29	6.82	3.48
	Kogarah	7.47	3.79	5.08
	Lane Cove	6.96	8.45	3.39
	Leichhardt	6.17	3.39	3.20
	Manly	4.19	9.56	5.27
	Mosman	4.12	8.63	7.58
	North Sydney	4.24	8.23	5.26
	Pittwater	3.95	6.67	5.06
	Strathfield	3.72	6.54	4.47
	Waverley	4.21	2.69	2.58
	Willoughby	6.33	4.51	8.89
	Woollahra	8.56	6.31	3.79
	Group average	5.69	6.30	4.73
3	Auburn#	N/A	8.37	9.32
	Bankstown	3.80	5.46	2.62
	Blacktown	5.74	7.18	4.34
	Canada Bay#	N/A	7.36	5.65
	Canterbury	4.99	3.29	2.85
	Fairfield	6.47	3.40	3.36
	Holroyd	6.33	3.72	3.99
	Hurstville	11.20	4.66	3.73
	Ku-ring-gai	4.00	3.38	5.91
	Marrickville	3.74	5.56	4.13
	Parramatta	10.10	4.27	4.23
	Randwick	4.86	7.22	6.77
	Rockdale	7.11	4.83	2.21
	Ryde	10.22	4.28	3.62
	Sutherland	5.46	3.65	3.40
	Warringah	7.67	4.01	3.98
	Group average	6.36	4.94	4.17

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 1.5 – Percentage movement in rates and annual charges revenue from previous year

Group	Council	2006/07 %	2007/08 %	2008/09 %
4	Albury	5.01	7.71	2.69
	Armidale Dumaresq	7.87	0.73	-3.64
	Ballina	7.67	13.44	10.94
	Bathurst Regional	6.14	5.84	4.08
	Bega Valley	15.82	19.54	6.72
	Broken Hill	4.03	6.99	1.77
	Byron	9.30	8.97	8.22
	Cessnock	9.40	7.24	9.95
	Clarence Valley	5.17	7.62	5.96
	Coffs Harbour#	4.62	4.90	N/A
	Deniliquin	10.19	4.48	3.07
	Dubbo	2.37	10.29	5.58
	Eurobodalla	11.05	7.38	6.60
	Goulburn Mulwaree	5.99	11.99	4.21
	Great Lakes	5.23	10.50	5.91
	Greater Taree	10.98	7.37	4.93
	Griffith	5.69	4.28	11.27
	Kempsey	8.13	5.89	5.11
	Kiama	5.67	6.63	3.63
	Lismore	5.68	4.90	3.51
	Lithgow	10.92	3.69	4.73
	Maitland	15.53	8.32	5.91
	Mid-Western Regional	6.98	5.74	-1.58
	Orange	5.40	2.39	4.59
	Port Macquarie-Hastings	6.80	8.58	8.17
	Port Stephens	7.95	5.98	No Data
	Queanbeyan	5.01	4.67	4.16
	Richmond Valley	1.79	9.08	5.99
	Shellharbour	13.71	7.70	4.90
	Singleton	10.86	6.76	3.23
Tamworth Regional	9.03	10.01	5.50	
Wagga Wagga	8.89	5.95	10.06	
Wingecarribee	7.32	3.14	6.35	
	Group average	7.67	7.34	5.65
5	Coffs Harbour#	N/A	N/A	7.30
	Lake Macquarie	8.70	10.87	4.12
	Newcastle	6.26	11.25	5.29
	Shoalhaven	4.02	5.08	6.30
	Tweed	9.56	8.42	9.35
	Wollongong	7.19	8.34	4.85
	Group average	7.00	8.87	5.82
6	Camden	5.01	7.71	2.69
	Hawkesbury	7.87	0.73	-3.64
	Wollondilly	7.67	13.44	10.94
	Group average	6.14	5.84	4.08

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 1.5 – Percentage movement in rates and annual charges revenue from previous year

Group	Council	2006/07 %	2007/08 %	2008/09 %
7	Blue Mountains	4.94	3.72	3.81
	Campbelltown	5.35	4.57	3.47
	Gosford	5.11	1.85	4.67
	Hills	8.53	3.02	5.13
	Hornsby	4.35	3.35	2.92
	Liverpool	4.67	5.46	6.45
	Penrith	11.56	3.87	5.19
	Wyong	8.36	5.29	4.42
	Group average	6.70	3.82	4.57
8	Brewarrina#	N/A	4.91	0.36
	Conargo	3.16	0.77	1.93
	Jerilderie	3.85	3.36	3.65
	Urana	3.03	3.01	2.99
	Group average	3.36	2.90	2.21
9	Balranald	-1.38	8.80	-6.15
	Bogan	11.15	-1.16	4.81
	Bombala	7.03	7.42	3.53
	Boorowa	6.12	5.59	8.99
	Bourke	-0.62	3.46	3.98
	Brewarrina#	8.72	N/A	N/A
	Carrathool	6.48	2.68	No Data
	Central Darling	3.63	2.58	15.83
	Coolamon	3.44	6.89	4.06
	Coonamble	-2.15	4.16	1.93
	Gilgandra	-0.16	11.76	8.34
	Gloucester#	6.19	3.63	N/A
	Gundagai	5.42	5.82	12.99
	Guyra	8.85	1.11	11.11
	Harden	-2.18	5.10	5.70
	Hay	8.17	5.46	6.37
	Lockhart	5.07	5.70	3.60
	Murrumbidgee	3.87	4.53	2.41
	Tumbarumba	4.90	6.44	2.28
	Wakool	12.44	3.44	14.23
	Walcha	3.37	3.46	0.66
Warren	3.82	3.28	3.30	
Weddin	6.14	5.35	3.64	
Group average	4.54	4.62	5.62	

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 1.5 – Percentage movement in rates and annual charges revenue from previous year

Group	Council	2006/07 %	2007/08 %	2008/09 %
10	Berrigan	-5.75	4.60	9.46
	Bland	2.70	No Data	2.04
	Blayney	4.85	0.99	8.70
	Cobar	-0.09	8.65	2.48
	Cooma-Monaro#	7.10	N/A	N/A
	Cootamundra	7.51	3.34	3.11
	Dungog	5.70	8.52	-11.86
	Glen Innes Severn	3.65	5.29	6.01
	Gloucester#	N/A	N/A	5.79
	Gwydir	N/A	12.38	3.00
	Junee	7.28	3.76	4.47
	Kyogle	5.26	6.62	2.96
	Lachlan	1.70	4.31	7.38
	Liverpool Plains	5.49	6.90	8.08
	Murray	4.44	5.06	5.04
	Narrandera	6.43	5.42	2.26
	Narromine	4.41	3.33	2.47
	Oberon	3.30	6.58	3.42
	Snowy River	9.98	0.94	5.83
	Temora	4.89	4.26	3.97
	Tenterfield	11.09	12.11	6.05
	Upper Lachlan	7.53	9.77	3.83
	Uralla	3.60	-0.30	1.16
	Walgett	12.37	-3.08	5.50
	Wellington	15.79	5.09	2.40
	Wentworth	16.47	6.12	4.45
	Group average	6.02	5.25	3.95

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 1.5 – Percentage movement in rates and annual charges revenue from previous year

Group	Council	2006/07 %	2007/08 %	2008/09 %
11	Bellingen	8.52	6.53	0.27
	Cabonne	5.65	3.70	2.86
	Cooma-Monaro#	N/A	8.26	5.30
	Corowa	4.52	6.12	9.70
	Cowra	3.80	12.24	4.10
	Forbes	0.57	3.72	6.68
	Greater Hume	2.52	5.09	5.52
	Gunnedah	2.06	4.99	7.00
	Inverell	6.67	6.11	4.89
	Leeton	4.63	8.71	8.32
	Moree Plains	5.24	2.28	2.18
	Muswellbrook	9.47	6.97	1.85
	Nambucca	13.08	5.74	0.58
	Narrabri	6.02	2.67	5.44
	Palerang	20.86	16.13	6.77
	Parkes	7.54	2.96	8.56
	Tumut	4.99	5.35	3.57
	Upper Hunter	6.31	5.51	5.33
	Warrumbungle	No Data	No Data	4.42
	Yass Valley	-9.72	6.61	4.72
	Young	4.28	5.28	5.27
	Group average	5.80	5.98	4.64
	NSW State average	6.46	5.89	4.98

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

KEY PERFORMANCE INDICATOR

1.6 Percentage movement in user charges and fees revenue from previous year

This indicator shows the increase or decrease in revenue from user charges and fees. User charges and fees are levied at council's discretion and are not subject to rate-pegging.

The formula used for this indicator is:

$$\frac{2008/09 \text{ user charges and fees} - 2007/08 \text{ user charges and fees} \times 100}{2007/08 \text{ user charges and fees}}$$

Some factors affecting this indicator are:

- the council's revenue policy
- the level of reliance on other revenue sources eg private works
- the level of cash reserves
- cash management and timing of cash flows
- the level of user pays services provided by the council.

Comparative performance for 2006/07, 2007/08 and 2008/09

Council income from user charges and fees can include payments for such services as private works, payments from the Roads and Traffic Authority (RTA) for work done by rural councils on its behalf, waste management and caravan parks. Increases and decreases may also be affected by changes in a council's revenue raising policy eg changing from an annual to a user charge for water supply.

During 2008/09, the largest percentage increase in income from user charges and fees was Lockhart Shire Council with 88.4% increase due to a private works road construction project.

	2006/07	2007/08	2008/09
TABLE B1.61			
Percentage movement in user charges and fees from previous year	%	%	%
NSW Mean	7.4	6.3%	5.1%
NSW High	128.9	145.8%	88.4%
NSW Low	39.8	-31.2%	-54.6%
NSW Median	5.3	6.6%	5.4%

Data sources for this indicator: council financial reports: note 3(b) – user charges and fees.

Table 1.6 – Percentage movement in user charges and fees from previous year

Group	Council	2006/07 %	2007/08 %	2008/09 %
1	Sydney	8.49	11.86	1.86
2	Ashfield	-11.44	43.41	9.54
	Auburn#	14.34	N/A	N/A
	Botany Bay	13.95	8.20	13.28
	Burwood	47.22	29.56	-6.40
	Canada Bay#	1.82	N/A	N/A
	Hunters Hill	-3.68	2.71	17.89
	Kogarah	14.32	17.60	24.26
	Lane Cove	12.64	1.19	12.01
	Leichhardt	-1.49	3.19	5.97
	Manly	10.72	10.96	6.42
	Mosman	-2.41	13.91	-4.42
	North Sydney	-19.44	7.89	4.30
	Pittwater	8.92	9.72	-6.70
	Strathfield	51.70	10.18	-0.80
	Waverley	7.68	11.37	-14.69
	Willoughby	10.88	-6.13	-6.23
	Woollahra	17.21	35.97	8.55
	Group average	4.56	9.37	-0.08
3	Auburn#	N/A	16.02	-26.08
	Bankstown	5.60	9.59	-4.56
	Blacktown	3.45	1.74	6.79
	Canada Bay#	N/A	20.11	25.11
	Canterbury	-16.06	13.32	4.24
	Fairfield	3.79	13.56	-11.92
	Holroyd	1.14	17.97	-5.24
	Hurstville	-2.02	10.23	39.29
	Ku-ring-gai	2.84	1.83	1.78
	Marrickville	4.17	10.41	6.31
	Parramatta	50.91	21.77	6.84
	Randwick	6.99	7.91	-7.78
	Rockdale	-25.68	-12.25	21.65
	Ryde	7.59	33.05	-20.51
	Sutherland	4.64	-3.72	5.82
	Warringah	12.42	0.33	10.72
	Group average	6.58	8.51	1.91

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 1.6 – Percentage movement in user charges and fees from previous year

Group	Council	2006/07 %	2007/08 %	2008/09 %
4	Albury	4.44	-10.87	12.68
	Armidale Dumaresq	20.05	-10.70	22.87
	Ballina	4.62	-4.09	15.24
	Bathurst Regional	22.09	0.19	1.29
	Bega Valley	4.98	22.58	9.43
	Broken Hill	5.60	5.58	5.05
	Byron	-20.17	4.35	10.70
	Cessnock	-20.59	50.14	2.86
	Clarence Valley	20.18	5.84	3.27
	Coffs Harbour#	7.92	15.15	N/A
	Deniliquin	11.67	-12.05	-14.50
	Dubbo	19.74	-9.88	1.05
	Eurobodalla	3.94	12.91	14.61
	Goulburn Mulwaree	12.88	2.12	6.89
	Great Lakes	5.88	0.58	0.50
	Greater Taree	-1.24	6.58	-2.59
	Griffith	-7.85	-4.52	0.35
	Kempsey	3.61	8.32	5.71
	Kiama	0.65	7.75	3.03
	Lismore	23.05	10.63	7.79
	Lithgow	-11.78	6.64	-11.37
	Maitland	5.67	28.09	-30.39
	Mid-Western Regional	4.34	24.74	-14.67
	Orange	-4.76	4.66	-8.86
	Port Macquarie-Hastings	8.40	10.06	6.45
	Port Stephens	27.40	-3.53	No Data
	Queanbeyan	20.77	21.62	-15.12
	Richmond Valley	7.83	12.16	63.77
	Shellharbour	1.54	16.29	17.77
	Singleton	0.87	12.07	0.71
Tamworth Regional	-4.44	4.61	5.17	
Wagga Wagga	61.09	-28.68	2.44	
Wingecarribee	23.74	-5.33	6.72	
	Group average	8.65	3.76	5.35
5	Coffs Harbour#	N/A	N/A	11.65
	Lake Macquarie	-0.53	7.46	-3.90
	Newcastle	15.85	18.80	3.80
	Shoalhaven	6.55	6.08	11.50
	Tweed	19.79	10.81	6.99
	Wollongong	3.18	10.71	2.76
	Group average	10.02	11.66	6.25
6	Camden	11.89	52.19	6.15
	Hawkesbury	-1.44	2.42	-1.38
	Wollondilly	-31.63	-5.48	7.75
	Group average	-8.70	14.43	3.37

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 1.6 – Percentage movement in user charges and fees from previous year

Group	Council	2006/07 %	2007/08 %	2008/09 %
7	Blue Mountains	8.34	1.12	6.08
	Campbelltown	-17.11	-1.53	11.31
	Gosford	8.07	12.14	16.21
	Hills	-0.13	-1.01	17.65
	Hornsby	3.18	-11.97	-1.67
	Liverpool	-10.49	4.44	3.67
	Penrith	-7.32	3.67	10.73
	Wyong	14.83	10.02	6.51
	Group average	3.39	5.38	9.45
8	Brewarrina#	N/A	43.05	-23.61
	Conargo	47.54	66.35	-33.97
	Jerilderie	2.07	28.58	-13.93
	Urana	-4.74	-15.50	0.69
	Group average	10.37	36.43	-21.15
9	Balranald	17.78	1.03	12.64
	Bogan	-10.39	-31.27	32.16
	Bombala	17.55	-17.11	-11.00
	Boorowa	69.98	22.20	-20.63
	Bourke	31.12	5.65	14.14
	Brewarrina#	-29.07	N/A	N/A
	Carrathool	22.79	3.46	No Data
	Central Darling	-2.10	62.24	-8.45
	Coolamon	4.42	5.18	16.99
	Coonamble	-6.83	8.38	-3.79
	Gilgandra	15.13	5.29	23.70
	Gloucester#	-3.06	10.27	N/A
	Gundagai	4.44	-1.00	-3.03
	Guyra	36.52	-9.26	-19.85
	Harden	16.02	12.33	13.18
	Hay	-10.00	-17.49	39.71
	Lockhart	-39.78	-20.00	88.39
	Murrumbidgee	3.10	4.61	-20.61
	Tumbarumba	81.78	-29.97	11.81
	Wakool	-27.66	-22.31	-3.68
	Walcha	6.73	-22.58	-7.46
	Warren	64.07	17.28	-48.03
	Weddin	128.98	26.33	-20.09
Group average	19.48	-0.05	-0.11	

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 1.6 – Percentage movement in user charges and fees from previous year

Group	Council	2006/07 %	2007/08 %	2008/09 %
10	Berrigan	30.90	-14.01	-10.54
	Bland	3.01	No Data	-8.51
	Blayney	-21.61	145.76	-49.87
	Cobar	39.41	-10.96	2.48
	Cooma-Monaro#	13.10	N/A	N/A
	Cootamundra	8.58	-11.99	11.23
	Dungog	0.97	2.17	-54.60
	Glen Innes Severn	4.96	21.99	-2.84
	Gloucester#	N/A	N/A	7.60
	Gwydir	N/A	-22.24	18.03
	Junee	-22.69	8.79	-9.52
	Kyogle	-15.22	28.85	26.06
	Lachlan	2.91	-2.75	7.78
	Liverpool Plains	31.61	33.17	3.03
	Murray	7.00	9.96	-3.73
	Narrandera	26.37	-7.20	0.55
	Narromine	4.29	-7.34	35.84
	Oberon	-4.55	40.55	-4.04
	Snowy River	13.37	10.00	8.72
	Temora	26.78	-24.60	-9.71
	Tenterfield	-4.13	0.08	28.53
	Upper Lachlan	-12.34	17.83	41.97
	Uralla	-7.29	87.82	-21.71
	Walgett	17.69	-8.71	37.62
	Wellington	-21.32	-15.39	18.63
	Wentworth	0.67	-25.75	1.08
	Group average	4.47	5.56	5.55

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 1.6 – Percentage movement in user charges and fees from previous year

Group	Council	2006/07 %	2007/08 %	2008/09 %
11	Bellingen	-13.46	21.69	-2.85
	Cabonne	32.94	21.85	16.23
	Cooma-Monaro#	N/A	-0.15	12.54
	Corowa	-0.36	7.40	15.61
	Cowra	22.35	-18.07	51.05
	Forbes	20.56	-6.75	31.63
	Greater Hume	43.94	-22.97	8.46
	Gunnedah	26.04	13.40	-19.80
	Inverell	3.06	24.31	-30.57
	Leeton	28.68	-28.61	12.29
	Moree Plains	-35.32	23.22	47.55
	Muswellbrook	6.66	4.80	10.20
	Nambucca	-0.45	-1.17	10.77
	Narrabri	-10.93	33.08	3.96
	Palerang	37.69	2.36	10.50
	Parkes	-9.01	-27.22	46.96
	Tumut	43.67	-19.29	2.41
	Upper Hunter	-18.43	18.10	13.86
	Warrumbungle	No Data	No Data	17.41
	Yass Valley	27.15	18.27	10.53
	Young	13.85	24.52	-16.89
	Group average	8.76	1.61	13.19
	NSW State average	7.38	6.31	5.13

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Financial

Financial

There are seven key performance indicators for financial:

- sources of income from continuing operations
- total continuing operations income per capita
- dissection of expenses from continuing operations
- total expenses from continuing operations per capita
- unrestricted current ratio
- debt service ratio
- capital expenditure ratio.

KEY PERFORMANCE INDICATOR

2.1 Sources of income from continuing operations

The main sources of a council's revenue are:

- rates and annual charges
- user charges and fees
- interest
- grants
- contributions
- other revenues e.g. fines, external works, business activities.

Rates and annual charges revenue is generally the most important source of revenue for councils, followed by grant revenue. These sources of revenue are relatively stable from year to year and allow councils to plan and use sound financial budgeting methods to achieve their objectives. User charges are commonly levied on water usage, trade waste and domestic waste management collection. Fees are generally charged for goods or services, providing information and in connection with council's regulatory functions.

This indicator assesses the degree of dependence on alternative sources of revenue, both continuing operations and capital. It shows the different sources of revenue as a percentage of total revenue. It does not include gains from the sale of assets and gains from joint ventures and associates.

The formula used for this indicator is:

$$\frac{Y \times 100}{\text{Total revenue}}$$

Where 'Y' is the source of revenue eg rates and annual charges, user charges and fees, interest, grants (including capital), contributions (including capital) and other revenues.

Some factors affecting this indicator are:

- the level of council's entrepreneurial and investment activity
- the socioeconomic characteristics of the area
- the relative level of Federal/State funding
- new development.

In 2008/09 grants income increased by 2.5%. A contributing factor was an advanced quarterly instalment of Commonwealth General Purpose Financial Assistance Grants worth \$151 million distributed to all NSW councils as part of the Commonwealth Government's Economic Stimulus Package. There will be a corresponding reduction to the grants paid during 2009/10.

Comparative performance for 2006/07, 2007/08 and 2008/09

		2006/07	2007/08	2008/09
TABLE B2.11	Sources of income from continuing operations	%	%	%
	Rates and annual charges	47.6	49.0	47.2
	User charges and fees	16.6	17.1	16.4
	Interest	4.8	1.8	2.1
	Grants	16.1	16.1	18.6
	Contributions	9.8	9.7	10.8
	Other revenues	5.1	6.3	4.9
	Total income from continuing operations	100.0	100.0	100.0

The total dollar amounts between 2006/07 to 2008/09 and the percentages change between 2007/08 and 2008/09 are shown in Table B 2.12.

		2006/07	2007/08	2008/09	2008/09
TABLE B2.12	Sources of income from continuing operations	\$M	\$M	\$M	%
	Rates and annual charges	3,750	3,958	4,128	4.3
	User charges and fees	1,309	1,385	1,434	3.5
	Interest [#]	378	[#] 146	183	25.8
	Grants	1,268	1,297	1,626	25.4
	Contributions	775	785	944	20.2
	Other revenues	398	510	423	-17.2
	Total income from continuing operations	7,878	8,081	8,738	8.1%

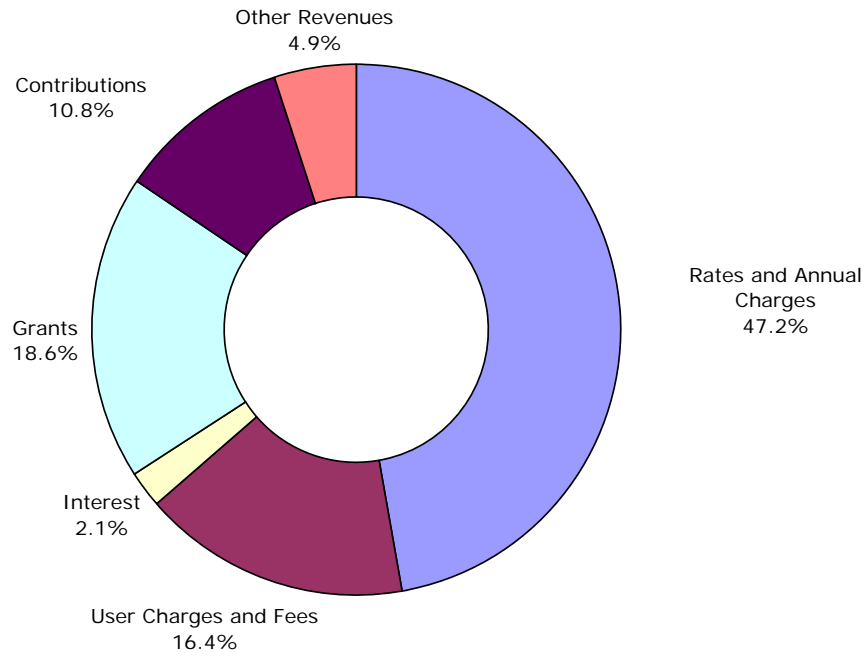
Factors that may have led to changes in rates and annual charges, apart from the approved 3.5% general rate increase, include special variations, supplementary valuations, additional rateable properties, and increases in unpegged rates and charges such as water, sewerage and domestic waste management.

[#]1 **Note** the international financial market instability in 2008 affected the value of some investments. The combination of a decrease in the amount of investment interest received and a decrease in the value of the investments has resulted in a few councils reporting a negative amount for interest and investment revenue from continuing operations for 2008 and 2009.

Data sources for this indicator: council financial reports, income statement including capital receipts, excluding gain from sale of assets and interest in joint venture/associates.

Data source for interest and investment revenue: council financial reports, note 3(c).

B2.13 - Sources of income from continuing operations 2008/09



This page left intentionally blank

Table 2.1 – Sources of income from continuing operations

Group	Council	Rates and annual charges		User charges and fees		Interest # ¹	
		2007/08 %	2008/09 %	2007/08 %	2008/09 %	2007/08 %	2008/09 %
1	Sydney	50.72	48.38	17.60	16.15	4.56	3.75
2	Ashfield	71.85	69.37	8.32	8.40	1.74	0.66
	Botany Bay	57.51	53.69	23.09	23.79	1.49	1.56
	Burwood	52.34	56.61	11.19	10.89	-0.95	0.16
	Hunters Hill	67.46	68.89	7.33	8.52	6.11	4.89
	Kogarah	60.96	63.36	9.57	11.76	2.77	-1.58
	Lane Cove	67.51	62.49	12.04	12.08	6.77	5.36
	Leichhardt	59.19	59.28	15.19	15.62	2.34	2.59
	Manly	57.50	54.58	23.54	22.58	-2.11	1.14
	Mosman	44.51	57.38	14.08	16.12	1.20	1.03
	North Sydney	42.15	44.19	23.81	24.73	0.59	1.53
	Pittwater	51.79	63.40	16.55	17.99	1.05	1.15
	Strathfield	64.09	63.97	13.70	12.98	5.48	5.42
	Waverley	29.06	44.15	20.89	26.40	-0.09	2.93
	Willoughby	53.74	52.15	19.46	16.27	-0.27	9.98
	Woollahra	58.45	57.35	12.25	12.57	-10.47	2.79
	Group average	51.35	55.58	17.21	17.77	0.18	2.87
3	Auburn	64.59	62.47	12.22	7.99	3.11	1.14
	Bankstown	66.49	65.01	5.84	5.31	4.31	4.22
	Blacktown	47.55	42.75	6.58	6.05	5.32	4.97
	Canada Bay	59.77	54.39	10.73	11.57	-0.25	-0.23
	Canterbury	66.94	67.13	7.96	8.10	5.38	2.51
	Fairfield	57.52	57.33	13.72	11.66	3.27	2.43
	Holroyd	58.91	58.45	14.12	12.77	2.37	3.26
	Hurstville	51.87	65.98	7.64	13.05	-8.90	-6.20
	Ku-ring-gai	54.84	58.42	15.36	15.72	2.49	2.97
	Marrickville	59.55	56.85	14.76	14.38	3.94	5.08
	Parramatta	61.45	60.79	13.87	14.06	2.71	1.82
	Randwick	66.16	60.34	12.85	10.12	1.42	1.52
	Rockdale	78.11	67.64	6.51	6.71	-4.02	2.76
	Ryde	58.46	36.47	15.58	7.45	4.95	2.12
	Sutherland	65.51	58.69	14.23	13.05	-1.61	-1.77
	Warringah	55.57	55.91	19.60	21.00	3.79	5.10
	Group average	59.43	55.69	11.83	10.85	2.36	2.39

#¹ **Note** the international financial market instability in 2008 affected the value of some investments. The combination of a decrease in the amount of investment interest received and a decrease in the value of the investments has resulted in a few councils reporting a negative amount for interest and investment revenue from continuing operations for 2008 and 2009.

#² **Note** Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 2.1 – Sources of income from continuing operations

Grants		Contributions		Other revenues		Total revenue	Total revenue
2007/08	2008/09	2007/08	2008/09	2007/08	2008/09	2007/08	2008/09
%	%	%	%	%	%	\$,000	\$,000
2.31	3.07	7.56	13.00	17.24	15.65	423,794	470,587
9.43	14.48	2.29	2.35	6.37	4.73	27,073	29,379
8.14	10.54	7.69	8.40	2.08	2.02	41,419	45,540
9.12	9.75	19.33	9.58	8.97	13.02	29,995	28,854
9.64	9.42	3.48	1.66	5.98	6.62	11,371	11,522
12.33	15.83	4.62	3.60	9.74	7.03	38,468	38,895
5.44	6.18	2.86	9.44	5.38	4.46	29,658	33,126
9.42	5.88	7.01	7.59	6.85	9.04	66,378	68,399
5.61	8.48	5.63	4.23	9.85	9.00	49,634	55,048
5.15	10.88	4.32	4.16	30.75	10.43	39,572	33,028
5.05	4.91	5.67	7.73	22.73	16.92	76,373	76,690
6.78	8.06	19.02	4.76	4.81	4.65	69,932	60,022
7.60	9.46	4.78	3.68	4.35	4.48	23,702	24,809
5.39	9.65	3.06	3.83	41.69	13.04	119,826	80,889
7.48	9.09	7.68	2.63	11.91	9.89	74,080	83,113
7.02	7.60	16.82	3.93	15.93	15.77	61,096	64,630
7.10	8.81	7.93	5.23	16.24	9.74	758,577	733,944
9.87	12.84	6.25	9.97	3.96	5.58	46,037	52,029
7.70	10.11	6.71	5.52	8.95	9.84	126,284	132,544
14.11	14.54	22.01	27.94	4.43	3.76	248,246	288,129
7.28	11.84	15.46	16.85	7.01	5.58	55,134	64,012
14.34	17.15	1.40	1.21	3.98	3.90	84,260	86,412
16.83	18.60	3.54	5.09	5.12	4.90	128,353	133,107
12.82	19.88	6.35	3.58	5.42	2.05	64,747	67,861
18.25	10.10	5.89	8.51	25.26	8.57	67,155	54,756
6.88	9.73	17.60	10.06	2.82	3.11	94,600	94,062
10.28	13.21	3.96	3.95	7.53	6.52	72,311	78,862
9.90	12.02	5.25	4.34	6.82	6.97	146,781	154,645
6.42	7.43	5.70	13.98	7.45	6.61	99,431	116,407
9.61	15.58	2.63	1.56	7.16	5.75	53,930	63,657
6.91	6.68	10.39	43.17	3.72	4.11	86,101	143,022
9.54	11.23	3.94	9.74	8.38	9.06	158,119	182,475
12.26	10.39	3.87	3.16	4.91	4.45	122,853	126,979
11.10	12.40	8.62	12.98	6.66	5.69	1,654,342	1,838,959

Table 2.1 – Sources of income from continuing operations

Group	Council	Rates and annual charges		User charges and fees		Interest # ¹	
		2007/08 %	2008/09 %	2007/08 %	2008/09 %	2007/08 %	2008/09 %
4	Albury	46.56	47.42	24.73	27.64	0.05	-0.43
	Armidale Dumaresq	52.53	42.14	26.66	27.27	-16.57	-6.86
	Ballina	37.13	39.11	25.48	27.88	6.40	3.68
	Bathurst Regional	42.37	41.04	23.27	21.94	5.98	3.10
	Bega Valley	43.82	45.79	17.71	18.97	4.26	3.33
	Broken Hill	50.08	40.79	15.42	12.96	-3.72	-1.60
	Byron	51.13	27.76	30.52	16.95	-9.35	-1.35
	Cessnock	49.77	53.74	18.17	18.35	2.81	0.90
	Clarence Valley	28.52	30.59	15.34	16.03	2.41	3.29
	Coffs Harbour# ²	39.90	N/A	15.77	N/A	0.61	N/A
	Deniliquin	55.23	54.74	13.89	11.42	-4.70	-2.26
	Dubbo	44.08	40.98	32.26	28.70	0.95	2.00
	Eurobodalla	47.17	45.03	15.56	15.97	3.54	0.87
	Goulburn Mulwaree	62.59	58.50	16.68	15.99	-16.67	-2.21
	Great Lakes	44.89	44.96	16.73	15.90	-2.82	2.92
	Greater Taree	45.97	45.78	8.66	8.01	4.21	3.45
	Griffith	46.84	49.64	28.69	27.42	-2.19	-2.05
	Kempsey	49.04	44.81	20.59	18.92	4.36	3.94
	Kiama	30.96	30.54	27.80	27.27	4.97	6.08
	Lismore	43.21	39.35	30.17	28.61	-1.26	-0.87
	Lithgow	52.21	48.88	9.80	7.77	4.17	2.36
	Maitland	43.19	50.15	13.13	10.02	1.63	1.21
	Mid-Western Regional	39.22	35.40	25.03	19.59	4.09	3.89
	Orange	33.91	28.27	27.89	20.26	0.64	4.31
	Port Macquarie-Hastings	49.91	53.91	18.60	19.77	1.52	-11.80
	Port Stephens	42.54	No Data	27.90	No Data	3.34	No Data
	Queanbeyan	45.59	49.43	20.32	17.95	6.32	3.14
Richmond Valley	34.17	26.75	31.70	38.35	-3.09	-1.32	
Shellharbour	50.67	50.07	18.96	21.03	1.49	-0.90	
Singleton	41.86	40.78	24.26	23.06	1.02	4.52	
Tamworth Regional	38.89	35.78	19.85	18.21	5.65	5.60	
Wagga Wagga	41.73	45.27	16.10	16.25	2.23	1.67	
Wingecarribee	48.44	47.76	21.07	20.84	5.53	2.45	
	Group average	43.40	42.11	20.94	20.16	1.42	1.03
5	Coffs Harbour# ²	N/A	46.70	N/A	19.21	N/A	1.90
	Lake Macquarie	50.85	50.19	7.79	7.10	1.99	1.59
	Newcastle	47.79	45.11	26.04	24.24	6.06	4.52
	Shoalhaven	47.87	49.84	24.91	27.21	2.42	1.07
	Tweed	41.51	43.02	17.35	17.60	3.15	4.70
	Wollongong	65.40	62.93	12.21	11.51	0.48	1.09
		Group average	51.16	50.09	17.70	17.66	2.87
6	Camden	48.69	33.11	10.72	7.00	4.47	2.25
	Hawkesbury	57.87	54.16	11.18	10.10	2.69	4.24
	Wollondilly	55.02	54.26	10.30	9.79	3.81	2.36
		Group average	53.76	44.25	10.81	8.58	3.61

#¹ **Note** the international financial market instability in 2008 affected the value of some investments. The combination of a decrease in the amount of investment interest received and a decrease in the value of the investments has resulted in a few councils reporting a negative amount for interest and investment revenue from continuing operations for 2008 and 2009.

#² **Note** Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 2.1 – Sources of income from continuing operations

Grants		Contributions		Other revenues		Total revenue	Total revenue
2007/08	2008/09	2007/08	2008/09	2007/08	2008/09	2007/08	2008/09
%	%	%	%	%	%	\$,000	\$,000
9.23	15.25	17.38	7.94	2.06	2.18	82,100	82,776
18.44	19.83	12.29	10.94	6.66	6.69	31,366	37,679
8.94	11.81	18.22	12.57	3.83	4.95	60,159	63,359
15.00	17.90	7.04	12.14	6.34	3.88	63,884	68,641
29.43	29.73	4.31	1.77	0.48	0.40	70,196	71,693
35.65	43.75	2.41	3.97	0.16	0.13	24,675	30,831
11.92	11.69	13.22	43.71	2.57	1.24	44,820	89,337
22.12	18.54	5.44	6.77	1.69	1.70	55,271	56,288
25.61	35.07	26.92	13.69	1.20	1.33	113,581	112,228
15.64	N/A	14.91	N/A	13.16	N/A	127,886	N/A
27.07	30.80	4.52	2.09	3.98	3.21	12,663	13,170
15.13	19.16	6.07	7.45	1.51	1.70	64,574	73,337
20.87	28.09	9.02	7.92	3.83	2.13	83,728	93,503
22.00	19.39	8.96	6.18	6.44	2.15	39,603	44,158
24.34	26.88	15.86	7.72	1.00	1.62	55,179	58,352
22.12	31.18	16.20	8.58	2.84	3.00	45,032	47,450
16.11	19.23	8.19	2.70	2.36	3.06	38,067	39,969
20.19	25.06	5.63	7.08	0.19	0.19	41,339	47,549
27.01	24.29	2.19	3.10	7.07	8.71	40,441	42,479
15.79	20.98	9.90	9.08	2.18	2.86	72,074	81,934
25.15	35.66	6.93	3.65	1.74	1.68	30,136	33,710
12.53	14.78	27.20	21.34	2.32	2.50	74,550	67,993
19.45	28.67	9.41	9.87	2.79	2.58	48,488	52,875
15.29	20.58	12.81	21.72	9.46	4.88	72,692	91,211
13.06	18.18	14.06	16.34	2.85	3.60	108,867	109,007
13.75	No Data	7.28	No Data	5.19	No Data	85,729	No Data
15.78	23.95	10.50	3.60	1.49	1.93	60,820	58,434
30.48	30.61	6.60	5.51	0.15	0.11	40,196	54,418
14.79	18.51	7.42	9.24	6.66	2.05	54,597	57,964
19.94	20.34	11.75	10.04	1.17	1.25	37,015	39,219
19.20	25.79	14.44	13.02	1.97	1.60	102,103	117,070
18.63	20.94	16.68	13.56	4.63	2.31	86,811	88,086
14.92	20.85	7.66	5.70	2.39	2.39	66,974	72,238
18.20	22.75	12.30	11.50	3.73	2.45	2,035,616	1,996,958
N/A	19.52	N/A	8.94	N/A	3.72	N/A	117,228
15.22	18.26	14.41	15.65	9.73	7.21	172,559	182,014
11.35	11.26	5.39	10.62	3.37	4.24	190,166	212,095
18.06	16.09	4.41	3.81	2.33	1.97	158,454	161,758
11.62	14.80	19.26	18.72	7.10	1.17	136,316	143,843
13.45	18.17	3.95	2.37	4.50	3.93	177,723	193,661
13.91	16.08	9.03	9.81	5.34	3.86	835,218	1,010,599
8.29	6.67	22.25	46.54	5.57	4.42	55,045	89,453
17.84	13.90	4.96	11.33	5.47	6.27	58,175	63,546
21.22	22.59	6.96	8.13	2.69	2.87	32,331	36,649
14.98	12.17	11.94	27.32	4.89	4.74	145,551	189,648

Table 2.1 – Sources of income from continuing operations

Group	Council	Rates and annual charges		User charges and fees		Interest # ¹	
		2007/08 %	2008/09 %	2007/08 %	2008/09 %	2007/08 %	2008/09 %
7	Blue Mountains	57.14	56.47	16.09	16.25	-2.76	-1.96
	Campbelltown	56.49	57.36	6.65	7.26	3.78	3.82
	Gosford	54.67	52.09	18.25	19.30	2.08	1.65
	Hills	58.38	58.17	5.21	5.81	4.84	4.07
	Hornsby	69.77	65.59	11.61	10.43	-1.37	-0.26
	Liverpool	62.35	57.69	6.48	5.84	0.32	1.50
	Penrith	53.55	51.02	17.40	17.45	1.71	2.24
	Wyong	50.24	51.92	23.62	24.89	2.93	0.92
	Group average	56.67	55.31	14.40	14.71	1.82	1.65
8	Brewarrina	21.50	17.18	24.77	15.07	4.36	3.10
	Conargo	24.00	25.46	12.76	8.77	8.77	6.92
	Jerilderie	25.78	24.33	23.88	18.71	4.95	4.13
	Urana	26.08	24.60	5.24	4.84	3.70	1.96
	Group average	24.14	22.42	17.31	12.40	5.64	4.09
9	Balranald	21.41	16.86	9.82	9.28	4.08	3.18
	Bogan	30.91	29.93	8.42	10.28	5.27	3.68
	Bombala	30.11	31.07	12.28	10.89	10.08	8.60
	Boorowa	27.43	28.95	39.75	30.55	3.28	3.48
	Bourke	16.99	15.88	21.70	22.26	2.85	2.19
	Carrathool	17.63	No Data	21.23	No Data	4.49	No Data
	Central Darling	9.07	10.28	25.30	22.66	2.67	2.53
	Coolamon	22.14	19.66	7.70	7.69	6.56	5.06
	Coonamble	28.29	25.66	22.78	19.50	6.95	4.55
	Gilgandra	18.84	18.23	24.03	26.56	3.21	2.07
	Gloucester# ²	36.77	N/A	10.38	N/A	-0.31	N/A
	Gundagai	34.72	34.56	11.12	9.49	4.33	3.08
	Guyra	38.47	32.52	13.49	8.23	-19.81	0.16
	Harden	25.11	26.85	19.00	21.75	3.42	3.02
	Hay	31.20	28.33	10.17	12.13	6.54	4.35
	Lockhart	29.77	22.67	3.08	4.26	6.93	4.38
	Murrumbidgee	32.64	28.48	18.66	12.62	11.63	8.83
	Tumbarumba	23.88	22.28	39.35	40.14	5.42	4.76
	Wakool	24.39	27.69	3.28	3.14	5.60	4.32
	Walcha	31.56	32.51	28.59	27.08	-9.67	-4.02
Warren	35.19	30.32	21.59	9.35	4.15	3.65	
Weddin	22.92	22.26	24.76	18.54	4.86	2.94	
	Group average	25.52	24.38	18.58	17.01	3.46	3.42

#¹ **Note** the international financial market instability in 2008 affected the value of some investments. The combination of a decrease in the amount of investment interest received and a decrease in the value of the investments has resulted in a few councils reporting a negative amount for interest and investment revenue from continuing operations for 2008 and 2009.

#² **Note** Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 2.1 – Sources of income from continuing operations

Grants		Contributions		Other revenues		Total revenue	Total revenue
2007/08	2008/09	2007/08	2008/09	2007/08	2008/09	2007/08	2008/09
%	%	%	%	%	%	\$,000	\$,000
16.50	19.69	8.30	4.33	4.73	5.22	76,843	80,722
24.52	23.66	5.38	5.21	3.17	2.68	115,420	117,622
12.75	13.95	7.24	9.37	5.01	3.64	199,858	219,546
11.32	17.01	16.17	10.54	4.08	4.40	116,858	123,303
10.56	13.08	3.84	5.30	5.58	5.86	95,792	104,878
14.64	14.63	9.50	14.50	6.71	5.84	113,629	130,725
14.50	19.61	9.75	6.43	3.09	3.25	148,244	163,654
11.89	12.60	9.70	8.20	1.62	1.47	194,862	196,927
14.24	16.27	8.83	8.30	4.03	3.76	1,061,506	1,137,377
33.10	50.19	14.49	12.91	1.78	1.54	7,848	9,852
40.42	44.59	12.71	13.51	1.34	0.75	8,213	7,890
35.29	43.06	9.33	8.73	0.78	1.04	6,915	7,596
40.43	44.66	22.14	21.61	2.41	2.33	5,511	6,016
37.16	45.99	14.20	13.72	1.53	1.37	28,487	31,354
45.43	55.80	17.66	13.01	1.59	1.86	7,972	9,501
51.92	52.81	1.58	1.65	1.89	1.66	9,087	9,836
43.88	45.88	0.11	0.11	3.55	3.44	8,364	8,391
16.91	23.60	9.63	10.34	3.01	3.08	8,476	8,754
44.89	43.59	12.11	12.96	1.46	3.12	16,553	18,420
55.16	No Data	0.51	No Data	0.98	No Data	16,753	No Data
43.58	46.68	16.97	16.17	2.41	1.68	12,261	12,531
40.18	49.15	20.17	15.44	3.26	2.99	10,015	11,732
21.51	28.32	15.95	16.59	4.52	5.38	15,388	17,295
47.04	46.09	3.94	4.27	2.93	2.77	18,203	20,379
33.30	N/A	16.03	N/A	3.83	N/A	11,791	N/A
32.50	35.58	14.63	15.29	2.70	1.99	7,116	8,078
55.38	50.77	6.42	2.79	6.03	5.54	7,114	9,352
22.45	26.95	28.55	19.99	1.45	1.44	13,140	12,993
42.70	45.64	8.95	9.20	0.44	0.35	8,910	10,439
43.47	56.91	13.76	9.79	2.99	2.00	7,283	9,909
32.98	46.18	1.99	1.75	2.09	2.13	5,588	6,559
22.65	24.54	7.57	6.65	1.13	1.63	12,113	13,276
44.02	40.44	20.39	22.36	2.33	2.05	17,404	17,510
26.76	29.51	22.07	13.79	0.70	1.14	9,665	9,444
19.16	21.61	18.71	33.96	1.20	1.11	11,883	14,250
36.54	45.33	9.62	9.71	1.31	1.22	8,505	9,076
37.64	40.06	12.49	12.72	2.30	2.41	243,584	237,725

Table 2.1 – Sources of income from continuing operations

Group	Council	Rates and annual charges		User charges and fees		Interest # ¹	
		2007/08 %	2008/09 %	2007/08 %	2008/09 %	2007/08 %	2008/09 %
10	Berrigan	38.22	35.35	10.85	8.20	4.61	3.86
	Bland	No Data	26.27	No Data	8.31	No Data	-0.68
	Blayney	37.95	41.17	30.76	15.39	0.05	2.61
	Cobar	17.15	16.23	34.11	32.28	2.15	2.47
	Cootamundra	35.77	34.40	14.47	15.01	4.81	3.84
	Dungog	34.32	30.63	8.25	3.79	3.90	2.57
	Glen Innes Severn	31.55	31.83	15.57	14.40	3.02	1.64
	Gloucester# ²	N/A	32.86	N/A	9.44	N/A	3.15
	Gwydir	30.13	28.99	18.86	20.79	2.07	1.48
	Junee	26.19	26.68	24.60	21.71	2.25	1.63
	Kyogle	27.46	21.60	22.55	21.72	4.74	2.83
	Lachlan	19.88	19.87	10.17	10.20	-0.39	-0.44
	Liverpool Plains	34.53	30.26	22.05	18.43	5.45	3.54
	Murray	32.66	33.51	19.24	18.09	-0.38	1.61
	Narrandera	35.43	31.35	14.28	12.42	-1.38	3.13
	Narromine	35.62	32.93	9.39	11.51	1.60	3.68
	Oberon	24.64	19.34	39.84	29.02	-14.74	4.97
	Snowy River	26.36	25.07	35.08	34.29	3.98	2.84
	Temora	28.21	26.71	14.77	12.15	2.30	2.06
	Tenterfield	32.13	23.00	18.87	16.37	-7.46	0.37
	Upper Lachlan	30.28	31.10	19.14	26.88	1.71	-0.24
	Uralla	26.78	23.92	17.97	12.42	-3.03	1.26
	Walgett	29.01	24.74	20.05	22.30	2.26	2.55
	Wellington	32.23	30.88	17.01	18.89	3.17	3.01
	Wentworth	33.08	29.69	13.29	11.54	5.24	5.16
	Group average	29.91	27.68	19.51	17.58	1.41	2.24

#¹ **Note** the international financial market instability in 2008 affected the value of some investments. The combination of a decrease in the amount of investment interest received and a decrease in the value of the investments has resulted in a few councils reporting a negative amount for interest and investment revenue from continuing operations for 2008 and 2009.

#² **Note** Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 2.1 – Sources of income from continuing operations

Grants		Contributions		Other revenues		Total revenue	Total revenue
2007/08	2008/09	2007/08	2008/09	2007/08	2008/09	2007/08	2008/09
%	%	%	%	%	%	\$,000	\$,000
28.54	33.94	11.89	16.39	5.89	2.26	16,188	19,156
No Data	61.69	No Data	3.71	No Data	0.69	No Data	23,669
20.45	28.77	9.09	10.03	1.70	2.03	11,507	11,530
38.92	42.80	6.70	5.28	0.96	0.94	20,654	22,368
39.92	41.23	3.74	3.31	1.29	2.21	13,235	14,188
35.44	39.51	15.74	17.21	2.35	6.29	15,435	15,243
40.60	44.59	5.45	4.09	3.80	3.45	18,557	19,499
N/A	31.68	N/A	19.38	N/A	3.50	N/A	13,956
34.27	34.96	7.53	6.24	7.16	7.53	20,822	22,285
39.08	42.20	4.58	4.99	3.31	2.79	11,273	11,558
36.55	41.08	8.34	12.57	0.36	0.20	20,755	27,166
58.08	57.59	10.79	10.97	1.47	1.81	26,395	28,360
31.22	43.17	4.86	2.66	1.88	1.94	17,952	22,138
33.76	32.37	13.24	12.33	1.48	2.09	17,551	17,969
41.26	44.72	7.22	5.53	3.18	2.84	15,262	17,637
42.45	40.84	8.21	7.71	2.72	3.32	15,596	17,288
23.42	24.04	25.85	21.87	0.99	0.76	13,537	17,832
24.83	30.72	6.00	5.03	3.74	2.06	20,385	22,680
49.32	53.35	1.66	2.90	3.75	2.83	12,058	13,238
45.63	53.12	7.99	5.73	2.85	1.41	13,172	19,516
43.55	37.78	4.08	3.16	1.23	1.32	23,821	24,082
46.12	52.40	10.59	8.23	1.56	1.76	13,817	15,646
35.32	39.30	11.54	7.45	1.82	3.67	19,880	24,595
35.16	33.85	9.64	10.76	2.79	2.60	20,061	21,440
37.81	37.98	7.79	12.45	2.79	3.18	16,038	18,664
37.89	41.41	8.74	8.64	2.54	2.45	393,951	481,703

Table 2.1 – Sources of income from continuing operations

Group	Council	Rates and annual charges		User charges and fees		Interest # ¹	
		2007/08 %	2008/09 %	2007/08 %	2008/09 %	2007/08 %	2008/09 %
11	Bellingen	41.11	34.81	21.56	17.69	6.99	8.63
	Cabonne	30.01	28.02	21.42	22.61	2.82	5.06
	Cooma-Monaro	46.03	42.20	16.76	16.42	-0.87	2.85
	Corowa	28.03	27.38	18.17	18.71	-1.47	1.31
	Cowra	40.75	35.17	29.51	36.96	4.20	2.86
	Forbes	27.53	27.85	28.88	36.04	6.77	6.71
	Greater Hume	23.63	22.61	16.98	16.70	4.62	3.90
	Gunnedah	34.59	36.97	24.71	19.80	-1.34	0.96
	Inverell	37.93	38.01	19.70	13.07	0.20	3.62
	Leeton	43.46	40.16	20.39	19.54	5.57	4.01
	Moree Plains	55.76	42.79	24.01	26.60	-17.95	-4.55
	Muswellbrook	37.04	34.57	22.26	22.48	5.60	5.08
	Nambucca	53.93	42.28	13.35	11.53	2.00	0.33
	Narrabri	48.40	42.04	17.51	15.00	-3.70	1.16
	Palerang	35.60	29.20	24.89	21.13	4.84	3.67
	Parkes	48.35	36.12	26.23	26.53	-37.39	-9.44
	Tumut	34.53	35.07	27.68	27.80	-2.68	-3.25
	Upper Hunter	32.82	33.42	23.06	25.38	4.51	5.46
	Warrumbungle	No Data	26.97	No Data	14.01	No Data	-0.38
	Yass Valley	33.63	28.53	35.21	31.53	-11.10	-2.84
	Young	44.05	41.91	26.69	20.05	-5.61	2.70
	Group average	38.46	34.45	22.95	22.03	-1.39	1.69
	NSW State average	48.97	47.24	17.14	16.41	1.80	2.10

#¹ **Note** the international financial market instability in 2008 affected the value of some investments. The combination of a decrease in the amount of investment interest received and a decrease in the value of the investments has resulted in a few councils reporting a negative amount for interest and investment revenue from continuing operations for 2008 and 2009.

#² **Note** Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 2.1 – Sources of income from continuing operations

Grants		Contributions		Other revenues		Total revenue	Total revenue
2007/08	2008/09	2007/08	2008/09	2007/08	2008/09	2007/08	2008/09
%	%	%	%	%	%	\$,000	\$,000
22.76	33.17	5.17	3.99	2.41	1.72	20,867	24,711
31.29	31.97	10.13	7.11	4.33	5.24	31,498	34,691
33.11	34.96	3.67	2.18	1.30	1.40	20,220	23,226
32.41	29.40	15.03	14.69	7.84	8.51	21,084	23,670
21.24	22.16	1.12	0.53	3.18	2.31	23,973	28,909
20.36	24.32	4.57	3.92	11.88	1.16	27,741	29,258
37.44	40.76	14.11	13.62	3.21	2.40	26,040	28,721
36.94	36.21	4.66	5.71	0.44	0.34	28,425	28,451
24.33	28.16	12.38	15.28	5.45	1.86	31,060	32,507
24.73	30.81	2.80	2.68	3.05	2.80	17,873	20,947
22.71	21.30	13.35	10.98	2.13	2.88	31,410	41,824
28.00	31.42	5.61	5.49	1.48	0.96	30,306	33,071
21.72	21.27	7.61	23.52	1.38	1.07	22,801	29,248
28.01	31.48	5.71	5.77	4.07	4.55	24,513	29,756
19.50	20.39	13.46	24.28	1.71	1.34	27,706	36,067
48.41	35.90	11.91	8.58	2.48	2.31	21,209	30,824
27.99	29.10	9.95	8.55	2.53	2.73	23,879	24,349
24.38	27.88	11.87	4.64	3.36	3.23	31,013	32,086
No Data	49.31	No Data	7.57	No Data	2.53	No Data	30,664
25.82	36.59	12.73	3.57	3.72	2.63	21,820	26,931
24.28	27.11	8.14	6.58	2.45	1.65	17,104	18,927
27.62	30.38	8.90	8.92	3.47	2.54	500,542	608,838
16.05	18.61	9.72	10.80	6.32	4.84	8,081,168	8,737,692

KEY PERFORMANCE INDICATOR

2.2 Total continuing operations income per capita

Total continuing operations income per capita is another way of analysing revenues received by a council. Revenue depends on the number of people living and working within an area. It is also affected by rate-pegging (rates), development activity (developer contributions) and the extent of user pays type services (charges and fees).

This indicator measures the total continuing operations income before capital per head of population. It shows the revenue available to service the needs of the community. It does not include water and sewerage rates.

The formula used for this indicator is:

$$\frac{\text{Total continuing operations income (including net gain from sale of assets) before capital receipts}}{\text{Estimated resident population within council boundaries}}$$

Some factors affecting this indicator are:

- the level of council's entrepreneurial and investment activity
- the socioeconomic characteristics of the area
- the relative level of Federal/State funding
- the level of new development
- the demographic characteristics of the population.

Comparative performance for 2006/07, 2007/08 and 2008/09

Central Darling Shire Council had the highest revenue per capita in 2008/09, while Rockdale City Council had the lowest revenue per capita.

		2006/07	2007/08	2008/09
TABLE B2.21	Total continuing operations income per capita	\$	\$	\$
	NSW Mean	939	985	998
	NSW High	3,616	5,107	5,709
	NSW Low	564	562	588
	NSW Median	1,214	1,228	1,303

Data sources for this indicator: council financial reports, income statement excluding water and sewerage from special schedule 1. The estimated resident population within council boundaries is the preliminary figure calculated by the ABS for 30 June 2008.

Table 2.2 – Total continuing operations income per capita

Group	Council	2006/07 \$	2007/08 \$	Variation %	2008/09 \$	Variation %
1	Sydney	2,545.81	2,319.07	-8.9	2,360.58	1.8
2	Ashfield	565.20	637.56	12.8	652.75	2.4
	Auburn#	606.70	N/A	N/A	N/A	N/A
	Botany Bay	1,023.76	1,066.46	4.2	1,083.00	1.6
	Burwood	923.47	808.79	-12.4	958.34	18.5
	Canada Bay#	644.65	N/A	N/A	N/A	N/A
	Hunters Hill	692.71	754.69	8.9	777.39	3.0
	Kogarah	605.86	632.14	4.3	623.19	-1.4
	Lane Cove	844.05	923.24	9.4	957.01	3.7
	Leichhardt	1,169.22	1,179.96	0.9	1,222.09	3.6
	Manly	1,166.37	1,231.95	5.6	1,365.49	10.8
	Mosman	950.73	1,340.44	41.0	1,061.43	-20.8
	North Sydney	1,115.68	1,137.71	2.0	1,131.33	-0.6
	Pittwater	916.87	987.67	7.7	1,004.45	1.7
	Strathfield	672.45	657.37	-2.2	669.37	1.8
	Waverley	1,422.02	1,778.57	25.1	1,146.07	-35.6
	Willoughby	1,065.17	2,083.19	95.6	1,199.42	-42.4
	Woollahra	1,215.55	1,173.35	-3.5	1,136.78	-3.1
	Group average	932.65	1,167.12	25.1	1,025.10	-12.2
3	Auburn#	N/A	604.81	N/A	622.23	2.9
	Bankstown	634.68	662.08	4.3	687.66	3.9
	Blacktown	631.42	675.79	7.0	689.64	2.0
	Canada Bay#	N/A	653.48	N/A	697.45	6.7
	Canterbury	587.00	593.53	1.1	599.23	1.0
	Fairfield	628.11	707.40	12.6	654.34	-7.5
	Holroyd	615.74	637.54	3.5	765.13	20.0
	Hurstville	665.49	968.06	45.5	683.03	-29.4
	Ku-ring-gai	695.42	723.86	4.1	758.95	4.8
	Marrickville	854.82	1,300.10	52.1	954.97	-26.5
	Parramatta	873.69	888.66	1.7	917.56	3.3
	Randwick	705.74	743.03	5.3	775.11	4.3
	Rockdale	611.60	562.12	-8.1	588.25	4.6
	Ryde	738.28	940.58	27.4	759.50	-19.3
	Sutherland	726.79	707.82	-2.6	766.01	8.2
	Warringah	778.73	800.11	2.7	839.17	4.9
	Group average	690.04	741.54	7.5	732.81	-1.2

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 2.2 – Total continuing operations income per capita

Group	Council	2006/07	2007/08	Variation	2008/09	Variation
		\$	\$	%	\$	%
4	Albury	1,169.35	1,100.28	-5.9	1,119.29	1.7
	Armidale Dumaresq	1,030.67	1,089.90	5.7	1,212.26	11.2
	Ballina	865.08	925.83	7.0	970.27	4.8
	Bathurst Regional	1,239.95	1,379.72	11.3	1,210.12	-12.3
	Bega Valley	981.77	1,097.17	11.8	1,219.78	11.2
	Broken Hill	1,195.52	1,224.42	2.4	1,391.73	13.7
	Byron	1,020.26	989.56	-3.0	1,072.77	8.4
	Cessnock	933.71	1,073.43	15.0	1,058.67	-1.4
	Clarence Valley	1,167.40	1,260.53	8.0	1,263.40	0.2
	Coffs Harbour#	1,353.83	1,139.23	-15.9	N/A	N/A
	Deniliquin	1,071.16	1,092.79	2.0	1,302.16	19.2
	Dubbo	1,101.75	1,128.18	2.4	1,196.65	6.1
	Eurobodalla	1,273.92	1,341.22	5.3	1,345.38	0.3
	Goulburn Mulwaree	998.94	1,006.62	0.8	996.86	-1.0
	Great Lakes	1,376.58	1,447.74	5.2	1,554.36	7.4
	Greater Taree	773.53	861.94	11.4	876.67	1.7
	Griffith	1,025.27	1,111.88	8.4	1,146.85	3.1
	Kempsey	905.36	979.21	8.2	1,061.86	8.4
	Kiama	1,748.16	1,958.10	12.0	2,065.55	5.5
	Lismore	1,155.91	1,206.66	4.4	1,307.09	8.3
	Lithgow	811.97	901.66	11.0	971.58	7.8
	Maitland	784.51	814.55	3.8	767.34	-5.8
	Mid-Western Regional	1,551.53	1,655.86	6.7	1,749.45	5.7
	Orange	1,270.23	1,300.67	2.4	1,526.15	17.3
	Port Macquarie-Hastings	884.55	891.30	0.8	916.89	2.9
	Port Stephens	1,222.66	1,237.75	1.2	No Data	N/A
	Queanbeyan	890.51	984.61	10.6	963.99	-2.1
	Richmond Valley	1,138.81	1,168.47	2.6	1,471.59	25.9
	Shellharbour	766.91	803.70	4.8	771.83	-4.0
	Singleton	1,129.20	1,212.40	7.4	1,182.50	-2.5
	Tamworth Regional	1,071.86	1,080.68	0.8	1,126.00	4.2
Wagga Wagga	1,127.89	1,041.79	-7.6	1,054.33	1.2	
Wingecarribee	989.80	1,033.24	4.4	1,054.10	2.0	
Group average		1,070.90	1,101.63	2.9	1,129.91	2.6
5	Coffs Harbour#	N/A	N/A	N/A	946.16	N/A
	Lake Macquarie	714.65	763.31	6.8	756.90	-0.8
	Newcastle	1,069.08	1,211.67	13.3	1,213.04	0.1
	Shoalhaven	1,242.56	1,103.11	-11.2	1,146.39	3.9
	Tweed	824.45	854.81	3.7	955.04	11.7
	Wollongong	853.05	865.34	1.4	912.73	5.5
Group average		909.73	940.11	3.3	967.06	2.9
6	Camden	725.88	834.11	14.9	886.32	6.3
	Hawkesbury	778.89	817.07	4.9	834.79	2.2
	Wollondilly	678.01	682.89	0.7	769.75	12.7
Group average		734.54	786.82	7.1	834.75	6.1

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 2.2 – Total continuing operations income per capita

Group	Council	2006/07 \$	2007/08 \$	Variation %	2008/09 \$	Variation %
7	Blue Mountains	968.33	994.26	2.7	1,049.54	5.6
	Campbelltown	680.63	722.08	6.1	746.08	3.3
	Gosford	808.88	830.65	2.7	863.24	3.9
	Hills	564.44	584.84	3.6	652.69	11.6
	Hornsby	593.46	584.93	-1.4	609.22	4.2
	Liverpool	591.72	574.14	-3.0	620.80	8.1
	Penrith	749.25	758.08	1.2	840.40	10.9
	Wyong	807.40	850.97	5.4	885.05	4.0
	Group average	701.75	716.23	2.1	762.41	6.4
8	Brewarrina#	N/A	3,502.57	N/A	4,015.63	14.6
	Conargo	3,615.99	4,014.40	11.0	4,157.89	3.6
	Jerilderie	2,878.53	3,549.19	23.3	3,803.26	7.2
	Urana	3,333.09	3,583.20	7.5	4,059.84	13.3
	Group average	3,263.49	3,663.71	12.3	4,007.70	9.4
9	Balranald	2,220.02	2,556.09	15.1	3,012.46	17.9
	Bogan	2,661.10	2,528.88	-5.0	2,852.79	12.8
	Bombala	2,350.28	2,417.84	2.9	2,609.00	7.9
	Boorowa	2,719.36	3,175.06	16.8	3,102.51	-2.3
	Bourke	2,872.03	3,774.51	31.4	4,929.80	30.6
	Brewarrina#	3,333.48	N/A	N/A	N/A	N/A
	Carrathool	2,968.14	3,614.07	21.8	N/A	N/A
	Central Darling	3,513.68	5,106.69	45.3	5,709.17	11.8
	Coolamon	1,819.55	1,938.87	6.6	2,185.54	12.7
	Coonamble	2,680.14	3,013.14	12.4	3,436.67	14.1
	Gilgandra	3,198.77	3,421.84	7.0	4,048.20	18.3
	Gloucester#	2,718.53	1,645.54	-39.5	N/A	N/A
	Gundagai	1,266.83	1,378.70	8.8	1,535.67	11.4
	Guyra	1,303.04	1,511.90	16.0	1,463.01	-3.2
	Harden	2,174.26	2,565.57	18.0	2,860.84	11.5
	Hay	1,715.91	1,808.11	5.4	2,167.74	19.9
	Lockhart	1,787.65	1,981.45	10.8	2,293.44	15.7
	Murrumbidgee	1,699.47	1,834.31	7.9	2,183.75	19.1
	Tumbarumba	3,165.20	2,799.29	-11.6	3,102.12	10.8
	Wakool	1,838.03	2,194.52	19.4	2,557.54	16.5
	Walcha	2,716.06	2,469.43	-9.1	2,613.25	5.8
	Warren	3,047.97	3,919.27	28.6	3,386.57	-13.6
	Weddin	1,762.41	1,988.84	12.8	2,083.69	4.8
	Group average	2,374.78	2,517.62	6.0	2,823.53	12.2

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 2.2 – Total continuing operations income per capita

Group	Council	2006/07 \$	2007/08 \$	Variation %	2008/09 \$	Variation %
10	Berrigan	1,301.96	1,314.59	1.0	1,380.03	5.0
	Bland	2,521.33	N/A	N/A	3,204.33	N/A
	Blayney	1,159.12	1,495.70	29.0	1,432.93	-4.2
	Cobar	3,337.85	3,346.30	0.3	3,436.91	2.7
	Cooma-Monaro#	1,806.09	N/A	N/A	N/A	N/A
	Cootamundra	1,211.90	1,398.43	15.4	1,423.64	1.8
	Dungog	967.14	1,063.35	9.9	1,233.46	16.0
	Glen Innes Severn	1,473.19	1,698.63	15.3	1,798.69	5.9
	Gloucester#	N/A	N/A	N/A	1,832.83	N/A
	Gwydir	2,669.08	2,983.17	11.8	3,336.15	11.8
	Junee	1,543.19	1,626.34	5.4	1,603.57	-1.4
	Kyogle	1,336.76	1,629.05	21.9	2,036.15	25.0
	Lachlan	2,740.31	2,992.81	9.2	3,273.33	9.4
	Liverpool Plains	1,542.34	1,866.35	21.0	2,027.03	8.6
	Murray	1,585.60	1,593.72	0.5	1,791.27	12.4
	Narrandera	1,791.44	2,111.90	17.9	2,185.08	3.5
	Narromine	1,475.70	1,841.00	24.8	1,895.95	3.0
	Oberon	1,647.47	2,105.91	27.8	2,063.69	-2.0
	Snowy River	1,917.52	1,989.78	3.8	2,093.87	5.2
	Temora	1,686.72	1,666.89	-1.2	1,867.49	12.0
	Tenterfield	1,363.58	1,539.07	12.9	1,717.39	11.6
	Upper Lachlan	1,967.32	2,182.70	10.9	2,493.37	14.2
	Uralla	1,771.96	2,192.56	23.7	2,289.59	4.4
	Walgett	2,212.75	2,434.16	10.0	2,840.41	16.7
	Wellington	1,518.91	1,692.36	11.4	1,769.49	4.6
	Wentworth	1,907.22	1,591.27	-16.6	1,974.86	24.1
	Group average	1,736.02	1,876.57	8.1	2,072.10	10.4

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 2.2 – Total continuing operations income per capita

Group	Council	2006/07	2007/08	Variation	2008/09	Variation
		\$	\$	%	\$	%
11	Bellingen	1,087.98	1,179.71	8.4	1,386.22	17.5
	Cabonne	1,944.17	1,814.68	-6.7	2,170.08	19.6
	Cooma-Monaro#	N/A	1,749.46	N/A	1,967.16	12.4
	Corowa	1,209.05	1,135.12	-6.1	1,303.63	14.8
	Cowra	1,334.77	1,287.37	-3.6	1,718.04	33.5
	Forbes	1,977.91	2,591.34	31.0	2,608.35	0.7
	Greater Hume	1,937.18	2,080.34	7.4	2,263.31	8.8
	Gunnedah	1,877.90	1,821.27	-3.0	1,898.21	4.2
	Inverell	1,304.47	1,488.74	14.1	1,401.34	-5.9
	Leeton	1,376.90	1,010.78	-26.6	1,191.61	17.9
	Moree Plains	1,892.88	1,998.18	5.6	2,391.20	19.7
	Muswellbrook	1,471.45	1,061.16	-27.9	1,174.73	10.7
	Nambucca	853.75	854.71	0.1	1,012.63	18.5
	Narrabri	1,675.69	1,520.92	-9.2	1,689.20	11.1
	Palerang	1,617.25	1,487.07	-8.0	1,529.89	2.9
	Parkes	1,267.50	1,465.15	15.6	1,540.25	5.1
	Tumut	1,711.10	1,474.91	-13.8	1,579.48	7.1
	Upper Hunter	1,493.95	1,639.91	9.8	1,714.54	4.6
	Warrumbungle	1,860.50	N/A	N/A	2,115.03	N/A
	Yass Valley	1,613.77	1,208.33	-25.1	1,314.14	8.8
	Young	1,037.11	1,129.96	9.0	1,085.04	-4.0
	Group average	1,501.20	1,463.58	-2.5	1,626.48	11.1
	NSW State average	939.11	985.00	4.9	998.40	1.4

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

KEY PERFORMANCE INDICATOR

2.3 Dissection of expenses from continuing operations

This indicator assesses the expenditure patterns of councils.

A council's possible expenditure needs to include:

- employee costs
- materials and contracts
- borrowing costs
- depreciation
- impairment
- other expenses.

Employee costs include wages and salaries (including fringe benefits), annual leave, annual leave loading, long service leave, sick leave, gratuities, post employment benefits other than superannuation and employment oncosts.

Materials and contracts include inputs required to complete work by the council. Anything from gravel for roads to printing and stationery could be included.

Borrowing costs are the interest and other costs that a council incurs in connection with the borrowing of funds.

Depreciation is recognition of the costs of holding an asset that has a limited useful life.

Impairment occurs when the carrying amount of an asset exceeds its recoverable amount.

The indicator does not include loss from the sale of assets and loss from joint venture and associates.

The formula used for this indicator is:

$$\frac{E \times 100}{\text{Total continuing operations expenditure}}$$

Where 'E' is the type of expense eg employee costs, materials and contracts, borrowing costs, depreciation, impairment or other expenses.

Some factors affecting this indicator are:

- the socioeconomic characteristics of the area
- the rate of new development
- the demographic characteristics of the population
- the level of population increase or decrease.

Comparative performance for 2006/07, 2007/08 and 2008/09

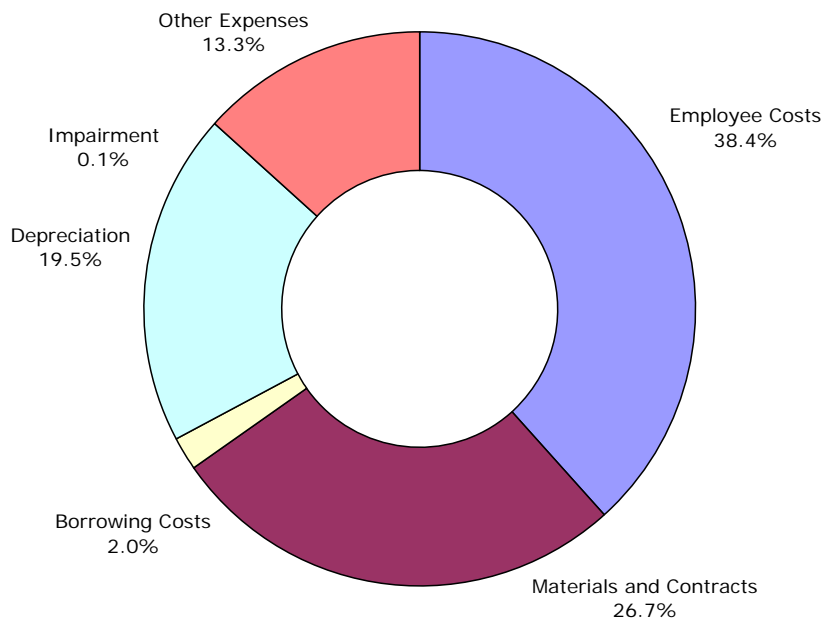
		2006/07	2007/08	2008/09
TABLE 2.31	Dissection of expenses from continuing operations	%	%	%
	Employee costs	39.3	38.7	38.4
	Materials and contracts	28.0	27.9	26.7
	Borrowing costs	1.7	1.9	2.0
	Depreciation	18.5	18.6	19.5
	Impairment	0.0	0.0	0.1
	Other expenses	12.5	12.9	13.3
	Total expenses from continuing operations	100.0	100.0	100.0

The total dollar amounts between 2006/07 to 2008/09 and the percentages change between 2007/08 and 2008/09 are shown in Table B2.32.

Comparative performance for 2006/07, 2007/08 and 2008/09

		2006/07	2007/08	2008/09	2008/09
TABLE 2.32	Dissection of expenses from continuing operations	\$'000	\$'000	\$'000	%
	Employee costs	2,687	2,828	3,027	7.0
	Materials and contracts	1,917	2,042	2,106	3.1
	Borrowing costs	116	136	157	16.5
	Depreciation	1,266	1,360	1,536	12.9
	Impairment	0	2	5	194.9
	Other expenses	853	946	1,045	10.6
	Total expenses from continuing operations	6,839	7,314	7,877	7.7

B2.33 - NSW dissection of expenses from continuing operations for 2008/09



Data sources for this indicator: council financial reports, income statement excluding loss from sale of assets and loss from interest in joint venture/associates.

This page left intentionally blank.

Table 2.3 – Dissection of expenses from continuing operations

Group	Council	Employee costs		Materials and contracts		Borrowing costs	
		2007/08 %	2008/09 %	2007/08 %	2008/09 %	2007/08 %	2008/09 %
1	Sydney	37.96	39.12	25.72	21.19	0.06	0.05
2	Ashfield	43.22	43.54	34.62	35.45	0.02	0.00
	Botany Bay	49.59	47.63	31.19	33.25	0.00	0.00
	Burwood	46.33	46.29	24.57	23.83	0.71	1.65
	Hunters Hill	36.73	36.44	33.58	32.22	1.23	1.04
	Kogarah	41.01	41.54	24.28	22.86	0.01	0.01
	Lane Cove	37.69	37.38	35.68	35.53	0.00	0.00
	Leichhardt	50.56	48.66	26.33	27.31	0.87	0.53
	Manly	48.48	48.73	28.63	28.93	0.53	0.39
	Mosman	40.24	37.75	30.54	27.94	1.22	1.15
	North Sydney	40.58	39.78	34.04	30.70	0.00	0.00
	Pittwater	38.36	39.40	26.15	24.49	0.44	0.40
	Strathfield	28.27	40.00	13.21	23.10	0.17	0.14
	Waverley	50.66	49.49	22.64	21.56	0.73	0.56
	Willoughby	36.83	41.48	27.80	32.02	0.90	2.95
	Woollahra	46.23	45.06	20.70	21.52	0.38	1.04
	Group average	42.97	43.77	26.90	27.41	0.48	0.73
3	Auburn	44.81	37.56	25.26	36.48	1.63	1.18
	Bankstown	44.81	43.10	18.92	17.76	1.73	1.65
	Blacktown	44.38	44.45	18.65	18.67	0.00	0.00
	Canada Bay	36.93	38.72	34.16	32.60	0.55	0.41
	Canterbury	48.61	48.16	26.06	26.39	0.09	0.07
	Fairfield	45.47	45.74	16.99	17.93	2.76	0.53
	Holroyd	45.10	46.51	25.57	22.99	0.20	0.11
	Hurstville	41.30	42.37	31.03	27.92	0.06	0.00
	Ku-ring-gai	38.68	40.23	35.48	34.30	0.88	0.75
	Marrickville	49.99	49.15	30.94	29.52	2.10	1.48
	Parramatta	42.72	42.36	20.76	22.45	3.94	3.54
	Randwick	41.32	43.33	30.46	28.60	0.00	0.00
	Rockdale	42.49	41.75	27.51	24.60	0.69	0.58
	Ryde	38.80	38.22	25.48	27.69	0.63	0.41
	Sutherland	48.87	49.96	17.68	16.46	1.38	1.17
	Warringah	41.88	42.28	36.02	35.91	0.75	0.68
	Group average	43.99	43.99	24.59	24.52	1.22	0.89

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 2.3 – Dissection of expenses from continuing operations

Depreciation		Impairment to total expenditure		Other expenses		Total Expenditure 2007/08	Total expenditure 2008/09
2007/08	2008/09	2007/08	2008/09	2007/08	2008/09	2007/08	2008/09
%	%	%	%	%	%	\$	\$
15.03	16.68	-0.73	0.00	21.96	22.96	332,253	364,098
11.01	10.53	0.00	0.00	11.13	10.49	25,654	27,838
11.84	11.78	0.00	0.00	7.38	7.34	40,090	42,984
8.07	9.52	0.00	0.00	20.32	18.70	28,838	30,960
10.79	13.06	0.00	0.00	17.67	17.24	9,871	10,967
16.00	16.58	0.00	0.00	18.70	19.01	36,673	39,259
17.38	17.37	0.00	0.00	9.25	9.72	28,604	30,091
15.01	16.31	0.00	0.00	7.23	7.20	56,027	61,165
12.90	12.35	0.00	0.00	9.45	9.60	48,845	52,628
11.50	12.45	0.00	0.00	16.49	20.71	30,019	32,896
15.36	16.04	0.00	0.00	10.02	13.48	69,160	74,937
12.93	12.95	0.00	0.00	22.13	22.76	54,999	57,077
9.13	16.73	0.00	0.00	49.22	20.04	37,779	25,925
9.42	13.56	0.00	0.00	16.56	14.84	78,927	87,724
23.86	11.25	0.00	0.00	10.61	12.30	84,298	77,682
15.91	15.60	0.00	0.00	16.78	16.78	57,977	65,658
14.24	13.83	0.00	0.00	15.41	14.25	687,761	717,791
15.53	14.31	0.00	0.00	12.77	10.47	40,416	52,946
17.07	19.60	0.00	0.00	17.47	17.89	109,737	120,494
17.21	17.16	0.00	0.00	19.77	19.73	184,865	199,060
14.87	14.96	0.00	0.00	13.49	13.31	48,445	53,328
9.60	10.65	0.00	0.00	15.64	14.72	81,330	86,511
14.36	17.41	0.00	0.00	20.41	18.39	120,902	124,715
14.27	14.44	0.00	0.00	14.85	15.94	60,377	68,216
14.73	13.73	0.00	0.00	12.89	15.98	50,326	55,807
10.07	9.68	0.00	0.00	14.89	15.04	73,140	76,784
10.88	13.03	0.00	0.00	6.08	6.83	69,741	77,203
16.57	15.97	0.00	0.92	16.01	14.76	142,061	152,854
17.24	16.76	0.00	0.00	10.98	11.31	95,102	96,710
14.74	19.03	0.00	0.00	14.57	14.05	57,624	61,306
21.45	22.85	0.00	0.00	13.64	10.82	75,161	80,083
13.69	13.96	0.00	0.00	18.38	18.45	156,766	162,884
10.67	10.98	0.00	0.00	10.68	10.16	108,696	116,292
14.77	15.48	0.00	0.09	15.44	15.04	1,474,689	1,585,193

Table 2.3 – Dissection of expenses from continuing operations

Group	Council	Employee costs		Materials and contracts		Borrowing costs	
		2007/08 %	2008/09 %	2007/08 %	2008/09 %	2007/08 %	2008/09 %
4	Albury	34.60	34.76	24.30	24.79	2.21	2.99
	Armidale Dumaresq	38.46	41.57	29.75	26.11	4.41	3.66
	Ballina	30.92	29.93	34.95	35.76	2.09	2.44
	Bathurst Regional	36.46	36.90	33.41	32.96	0.86	1.18
	Bega Valley	34.03	34.24	29.14	28.98	4.96	4.02
	Broken Hill	45.77	42.75	15.95	18.61	0.14	0.04
	Byron	28.69	26.27	37.14	38.22	4.06	4.61
	Cessnock	33.96	38.67	34.69	33.33	1.67	2.18
	Clarence Valley	30.67	30.67	27.97	24.30	4.44	8.39
	Coffs Harbour*	28.80	N/A	26.28	N/A	11.35	N/A
	Deniliquin	48.87	46.59	12.45	8.92	1.11	1.43
	Dubbo	30.99	30.82	26.52	25.04	3.57	5.37
	Eurobodalla	35.88	37.94	26.59	24.99	3.58	3.81
	Goulburn Mulwaree	36.12	36.36	21.11	19.29	6.36	6.84
	Great Lakes	33.70	35.23	32.69	31.23	2.50	0.75
	Greater Taree	32.96	34.72	31.95	29.25	3.59	2.86
	Griffith	47.56	45.75	27.75	25.91	0.09	0.02
	Kempsey	35.46	34.30	23.73	25.41	4.66	5.28
	Kiama	46.34	45.53	29.55	30.07	4.80	3.59
	Lismore	25.84	24.76	43.03	42.00	2.54	3.11
	Lithgow	40.89	38.14	28.29	30.11	2.77	2.34
	Maitland	37.28	38.55	34.53	30.25	1.98	2.01
	Mid-Western Regional	36.79	39.29	32.84	27.13	1.37	1.24
	Orange	34.27	32.70	34.74	37.95	1.98	1.67
	Port Macquarie-Hastings	32.45	32.95	28.77	26.74	3.45	3.30
	Port Stephens	33.23	No Data	38.77	No Data	2.52	No Data
	Queanbeyan	31.10	31.47	33.91	34.88	0.19	0.25
	Richmond Valley	34.21	28.02	27.70	35.92	2.78	2.93
	Shellharbour	43.74	43.59	21.86	20.99	0.59	0.59
	Singleton	33.09	33.38	36.54	37.28	1.31	1.14
	Tamworth Regional	36.49	35.64	25.06	25.07	3.01	3.74
	Wagga Wagga	33.45	22.57	37.53	18.66	0.66	0.68
	Wingecarribee	31.81	30.09	28.22	26.78	1.93	1.86
	Group average	34.33	33.76	30.33	28.43	3.11	2.88
5	Coffs Harbour#	N/A	27.14	N/A	24.44	N/A	16.45
	Lake Macquarie	40.93	41.29	22.30	18.51	2.01	2.49
	Newcastle	38.32	39.16	27.61	24.60	1.19	1.15
	Shoalhaven	35.17	36.69	31.81	29.13	3.40	3.46
	Tweed	32.74	30.06	25.92	27.13	3.03	5.68
	Wollongong	41.87	39.88	23.91	21.68	1.34	1.02
	Group average	38.17	36.48	26.29	24.14	2.06	4.23
6	Camden	45.03	44.45	30.88	30.18	1.44	1.41
	Hawkesbury	35.16	35.66	33.15	31.14	0.40	0.01
	Wollondilly	37.88	35.57	24.91	33.69	1.35	3.62
	Group average	39.12	38.62	30.27	31.46	0.99	1.40

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 2.3 – Dissection of expenses from continuing operations

Depreciation		Impairment to total expenditure		Other expenses		Total Expenditure	Total expenditure
2007/08	2008/09	2007/08	2008/09	2007/08	2008/09	2007/08	2008/09
%	%	%	%	%	%	\$	\$
25.95	27.85	0.00	0.00	12.95	9.62	78,915	84,656
15.56	15.76	0.00	0.00	11.83	12.90	38,375	39,414
24.00	23.86	0.00	0.00	8.05	8.01	55,727	61,832
18.02	17.87	0.00	0.00	11.26	11.08	58,098	62,300
22.64	24.37	0.00	0.00	9.22	8.38	53,859	57,572
23.79	24.69	0.00	1.45	14.35	12.46	27,351	34,256
22.59	24.26	0.00	0.00	7.52	6.64	52,219	58,079
18.30	18.15	5.48	0.00	5.88	7.67	54,533	53,489
29.04	28.91	0.00	0.00	7.87	7.72	90,505	100,250
26.91	N/A	0.17	N/A	6.49	N/A	99,512	N/A
24.94	28.42	0.00	0.00	12.63	14.65	13,208	12,534
24.97	24.73	0.00	0.00	13.96	14.04	61,421	66,307
18.50	21.24	0.00	0.00	15.44	12.01	69,651	72,363
25.75	26.23	0.00	0.00	10.65	11.28	41,372	43,378
19.34	20.96	0.00	0.00	11.77	11.83	52,151	53,897
24.36	26.60	0.00	0.00	7.15	6.57	44,035	46,824
16.07	19.78	0.00	0.00	8.54	8.54	34,578	39,522
29.90	28.96	0.00	0.00	6.25	6.05	42,786	48,600
12.44	13.78	0.00	0.00	6.87	7.04	39,480	40,891
21.75	24.13	0.00	0.00	6.84	6.00	71,969	80,368
16.22	18.16	0.00	0.00	11.83	11.25	25,410	30,707
14.40	15.97	0.00	0.00	11.80	13.21	49,742	52,296
20.06	22.62	0.00	0.00	8.94	9.72	42,596	42,758
20.62	19.69	0.00	0.00	8.39	7.99	60,952	65,412
29.85	31.33	0.00	0.00	5.48	5.67	102,756	107,404
16.45	No Data	0.00	No Data	9.03	No Data	81,765	No Data
25.39	23.99	0.00	0.00	9.41	9.41	55,307	63,568
26.22	25.39	0.00	0.00	9.08	7.74	38,309	50,987
18.90	19.50	0.00	0.00	14.91	15.33	52,901	56,852
22.97	22.10	0.00	0.00	6.10	6.09	35,468	38,830
27.60	25.04	0.06	0.03	7.77	10.49	78,533	91,589
18.26	13.73	0.00	0.00	10.10	44.36	77,424	129,041
20.74	25.10	0.00	0.00	17.30	16.17	62,350	70,959
22.42	22.88	0.17	0.03	9.64	12.02	1,843,259	1,856,935
N/A	23.83	N/A	-0.11	N/A	8.25	N/A	117,799
23.22	25.02	0.00	0.00	11.53	12.69	140,260	144,940
14.67	16.04	0.00	0.00	18.22	19.05	192,392	209,396
19.79	20.66	0.00	0.00	9.83	10.06	141,462	152,992
29.98	30.22	0.00	0.00	8.34	6.91	121,967	130,998
19.14	23.68	0.00	0.00	13.75	13.73	180,693	191,398
20.59	22.63	0.00	-0.01	12.89	12.53	776,774	947,523
14.75	16.46	0.00	0.00	7.90	7.51	44,509	47,770
15.53	18.24	0.00	0.00	15.76	14.95	55,427	57,141
17.59	18.77	0.00	0.00	18.26	8.36	34,829	35,694
15.80	17.77	0.00	0.00	13.81	10.75	134,765	140,605

Table 2.3 – Dissection of expenses from continuing operations

Group	Council	Employee costs		Materials and contracts		Borrowing costs	
		2007/08 %	2008/09 %	2007/08 %	2008/09 %	2007/08 %	2008/09 %
7	Blue Mountains	45.80	46.40	24.65	24.91	2.66	2.53
	Campbelltown	42.19	40.37	21.01	21.76	1.33	1.26
	Gosford	38.62	37.78	29.26	28.80	2.13	2.46
	Hills	35.89	40.36	26.96	20.46	0.00	0.00
	Hornsby	40.86	40.05	32.84	31.69	1.60	1.49
	Liverpool	39.15	36.53	32.32	31.74	2.92	3.18
	Penrith	44.47	43.84	30.76	31.47	2.63	2.71
	Wyong	32.17	34.06	28.31	23.53	4.13	4.52
	Group average	39.07	39.18	28.53	26.99	2.38	2.53
8	Brewarrina	38.32	39.08	31.63	34.01	0.97	0.78
	Conargo	35.81	40.31	33.83	28.21	0.00	0.00
	Jerilderie	35.70	34.09	32.85	33.75	1.61	1.40
	Urana	30.64	31.05	29.81	27.15	0.91	0.95
	Group average	35.49	36.25	31.94	31.60	0.95	0.86
9	Balranald	39.39	39.26	21.92	18.64	3.04	2.61
	Bogan	38.30	38.21	31.69	33.18	1.39	1.22
	Bombala	39.25	40.52	26.46	29.70	0.71	0.48
	Boorowa	39.61	38.46	21.40	19.97	2.64	2.45
	Bourke	35.65	34.36	29.60	36.27	2.08	1.51
	Carrathool	39.07	No Data	26.91	No Data	0.92	No Data
	Central Darling	32.73	34.22	40.99	43.69	0.48	0.41
	Coolamon	41.71	40.87	28.97	29.75	0.49	0.50
	Coonamble	38.08	36.66	31.44	34.17	0.15	0.12
	Gilgandra	50.75	50.69	24.76	29.76	5.05	1.84
	Gloucester#	35.65	N/A	33.53	N/A	0.58	N/A
	Gundagai	42.68	43.35	15.92	13.69	0.30	0.64
	Guyra	34.95	36.55	31.12	29.72	1.10	0.58
	Harden	29.93	32.34	42.54	39.70	2.35	1.98
	Hay	32.86	29.50	31.50	37.42	0.72	0.81
	Lockhart	36.31	31.99	27.04	24.77	0.41	0.24
	Murrumbidgee	30.33	31.14	36.62	36.01	0.00	0.00
	Tumbarumba	34.71	33.95	34.33	35.04	2.56	2.87
	Wakool	36.40	34.32	11.50	7.42	3.47	2.71
	Walcha	34.05	36.17	34.27	33.01	0.51	0.85
	Warren	34.95	36.46	34.38	30.72	0.47	0.37
	Weddin	43.05	41.13	20.46	20.71	0.08	0.10
	Group average	37.63	37.50	29.63	30.36	1.50	1.20

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 2.3 – Dissection of expenses from continuing operations

Depreciation		Impairment to total expenditure		Other expenses		Total Expenditure 2007/08	Total expenditure 2008/09
2007/08	2008/09	2007/08	2008/09	2007/08	2008/09	2007/08	2008/09
%	%	%	%	%	%	\$	\$
17.58	16.48	0.00	0.00	9.32	9.69	79,823	82,221
10.99	12.51	0.00	0.00	24.48	24.09	99,838	109,521
18.55	18.99	0.00	0.00	11.44	11.97	190,135	208,113
13.04	14.41	0.00	0.00	24.11	24.77	98,982	107,525
12.99	15.80	0.00	0.00	11.72	10.97	95,601	102,939
18.42	21.06	0.00	0.00	7.18	7.49	107,602	113,491
12.79	13.35	0.00	0.00	9.35	8.63	136,404	153,105
23.60	24.46	0.00	0.00	11.79	13.42	198,220	205,739
16.85	17.88	0.00	0.00	13.17	13.43	1,006,605	1,072,654
18.80	16.49	0.00	0.00	10.28	9.64	8,119	9,183
18.71	17.86	0.00	0.00	11.64	13.62	4,339	4,222
21.30	22.60	0.00	0.00	8.55	8.15	6,283	7,265
29.43	31.16	0.00	0.00	9.22	9.69	5,301	5,285
21.78	21.41	0.00	0.00	9.84	9.88	24,042	25,955
25.43	27.02	0.00	0.00	10.21	12.47	7,235	8,051
20.10	18.35	0.00	0.00	8.53	9.03	9,458	10,219
20.41	21.46	0.00	0.00	13.17	7.83	6,614	7,366
24.69	24.81	0.00	0.00	11.66	14.31	8,079	8,598
24.67	21.37	0.00	0.00	8.00	6.49	13,874	17,594
25.19	No Data	0.00	No Data	7.91	No Data	12,471	No Data
12.48	12.27	0.00	0.00	13.33	9.41	12,389	12,084
15.83	15.51	0.00	0.00	12.99	13.38	8,290	8,770
20.27	19.52	0.00	0.00	10.06	9.53	14,715	15,891
13.17	11.70	0.00	0.00	6.26	6.01	17,914	20,509
21.11	N/A	0.00	N/A	9.13	N/A	13,371	N/A
26.11	27.77	0.00	0.00	14.98	14.55	5,947	6,583
20.22	19.83	0.00	0.00	12.60	13.32	8,251	8,769
17.06	17.43	0.00	0.00	8.12	8.54	10,833	12,064
24.64	22.33	0.00	0.00	10.27	9.95	7,613	9,088
24.53	29.17	0.00	0.00	11.71	13.83	6,568	6,993
20.24	21.55	0.00	0.00	12.80	11.30	5,024	5,434
20.23	18.80	0.00	0.00	8.17	9.34	11,136	12,302
28.25	32.92	0.00	0.00	20.37	22.63	8,442	9,120
22.44	20.64	0.00	0.00	8.72	9.32	10,337	10,188
23.17	23.91	0.00	0.00	7.04	8.54	10,525	10,059
28.85	30.65	0.00	0.00	7.57	7.41	7,626	8,420
21.15	20.75	0.00	0.00	10.09	10.20	216,712	208,102

Table 2.3 – Dissection of expenses from continuing operations

Group	Council	Employee costs		Materials and contracts		Borrowing costs	
		2007/08 %	2008/09 %	2007/08 %	2008/09 %	2007/08 %	2008/09 %
10	Berrigan	33.41	32.95	19.36	16.94	1.84	0.44
	Bland	No Data	32.69	No Data	41.45	No Data	0.65
	Blayney	38.07	39.23	30.36	23.07	1.27	1.65
	Cobar	39.36	40.16	35.41	34.27	0.01	0.01
	Cootamundra	27.41	29.22	46.10	38.41	0.35	0.26
	Dungog	30.03	31.23	38.61	37.76	1.56	1.20
	Glen Innes Severn	41.83	40.08	26.34	27.20	3.06	2.85
	Gloucester#	N/A	35.91	N/A	24.51	N/A	1.46
	Gwydir	29.93	23.20	25.19	16.45	1.56	0.96
	Junee	31.28	35.17	41.65	35.46	3.35	3.70
	Kyogle	33.50	29.98	33.00	38.96	1.01	0.83
	Lachlan	39.30	43.34	28.66	23.99	0.56	0.33
	Liverpool Plains	32.28	32.71	29.45	24.62	1.10	0.90
	Murray	31.77	30.92	30.51	31.60	2.22	1.86
	Narrandera	42.25	42.44	33.58	28.58	0.04	0.03
	Narromine	35.17	34.58	31.84	33.45	0.47	0.58
	Oberon	34.54	34.56	38.97	38.96	0.44	0.39
	Snowy River	36.91	39.14	29.98	25.37	1.69	1.75
	Temora	36.81	38.20	31.02	31.86	0.02	0.02
	Tenterfield	36.45	38.57	29.51	26.66	0.58	1.57
	Upper Lachlan	42.09	40.57	24.49	28.36	1.52	1.27
	Uralla	46.24	47.56	31.32	30.43	1.05	1.17
	Walgett	34.64	29.56	39.75	45.75	0.13	0.07
	Wellington	42.88	39.84	12.96	16.37	4.74	4.18
	Wentworth	38.28	36.01	26.21	27.76	2.61	2.04
	Group average	36.50	35.44	30.47	29.10	1.35	1.15

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 2.3 – Dissection of expenses from continuing operations

Depreciation		Impairment to total expenditure		Other expenses		Total Expenditure 2007/08	Total expenditure 2008/09
2007/08	2008/09	2007/08	2008/09	2007/08	2008/09		
%	%	%	%	%	%	\$	\$
28.31	29.47	6.12	7.09	10.96	13.11	15,188	15,907
No Data	18.58	No Data	0.00	No Data	6.62	No Data	21,691
18.19	22.89	0.00	0.00	12.11	13.15	11,064	10,822
16.23	16.92	0.00	0.00	8.99	8.63	20,114	21,148
17.09	21.30	0.00	0.00	9.05	10.80	13,204	13,624
19.21	19.72	0.00	0.00	10.58	10.09	11,367	10,915
18.50	19.86	0.82	0.00	9.45	10.01	19,337	19,493
N/A	27.66	N/A	0.00	N/A	10.46	N/A	12,157
25.79	55.75	0.00	0.00	17.53	3.64	22,247	38,209
15.84	16.91	0.00	0.00	7.89	8.76	10,695	10,417
24.34	22.47	0.00	0.00	8.15	7.77	15,729	18,381
23.65	24.81	0.00	0.00	7.83	7.53	26,800	27,573
31.62	33.72	0.00	0.00	5.55	8.05	19,327	21,206
22.85	22.55	0.00	0.00	12.66	13.08	12,394	13,579
15.42	20.99	0.53	0.00	8.20	7.96	13,712	14,966
17.92	17.29	0.00	0.00	14.60	14.09	12,875	14,828
15.82	14.70	0.00	0.00	10.23	11.39	12,108	12,867
19.17	20.97	0.00	0.00	12.25	12.77	21,452	20,679
18.96	17.33	0.00	0.00	13.18	12.60	9,519	10,959
24.76	24.81	0.00	0.00	8.71	8.40	13,209	15,544
21.46	19.05	0.00	0.00	10.45	10.74	17,777	19,786
13.42	11.51	0.00	0.00	7.97	9.32	13,694	13,075
11.19	11.99	0.00	0.00	14.28	12.64	18,663	20,585
28.92	28.66	0.00	0.00	10.50	10.95	16,757	18,480
24.54	22.54	0.00	0.00	8.35	11.65	12,789	13,666
20.94	24.41	0.32	0.26	10.42	9.64	360,021	430,557

Table 2.3 – Dissection of expenses from continuing operations

Group	Council	Employee costs		Materials and contracts		Borrowing costs	
		2007/08 %	2008/09 %	2007/08 %	2008/09 %	2007/08 %	2008/09 %
11	Bellingen	36.93	32.32	29.91	29.32	0.59	0.58
	Cabonne	31.79	36.93	28.66	25.11	0.51	0.43
	Cooma-Monaro	44.26	45.14	27.23	26.14	0.47	0.41
	Corowa	28.10	28.91	37.26	35.31	1.13	1.66
	Cowra	41.09	38.95	28.29	34.22	2.68	2.30
	Forbes	27.44	24.86	41.35	44.08	3.33	2.59
	Greater Hume	34.88	36.66	27.07	24.92	1.23	1.29
	Gunnedah	36.57	38.86	34.53	32.35	1.44	1.18
	Inverell	37.42	41.97	26.87	19.50	0.87	0.88
	Leeton	42.58	35.31	21.40	26.69	0.39	0.27
	Moree Plains	37.47	35.17	35.40	36.33	3.94	5.18
	Muswellbrook	35.84	37.33	31.15	30.24	2.98	2.52
	Nambucca	29.66	28.69	27.24	30.31	2.02	2.32
	Narrabri	31.85	30.51	30.95	32.07	2.36	2.45
	Palerang	34.45	34.58	34.14	36.98	3.03	2.48
	Parkes	34.48	32.41	28.20	32.12	0.31	0.06
	Tumut	39.38	39.21	15.11	17.59	0.00	0.04
	Upper Hunter	36.35	37.43	27.76	25.85	0.82	0.96
	Warrumbungle	–	35.95	No Data	22.24	No Data	0.57
	Yass Valley	31.85	34.98	25.53	22.90	1.82	1.84
	Young	31.21	32.31	34.20	31.32	2.15	1.87
	Group average	35.12	35.14	29.79	29.58	1.68	1.64
	NSW State average	38.66	38.42	27.92	26.73	1.86	2.01

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 2.3 – Dissection of expenses from continuing operations

Depreciation		Impairment to total expenditure		Other expenses		Total Expenditure 2007/08	Total expenditure 2008/09
2007/08	2008/09	2007/08	2008/09	2007/08	2008/09	2007/08	2008/09
%	%	%	%	%	%	\$	\$
23.30	20.34	0.00	8.27	9.27	9.18	20,042	24,651
28.67	27.97	0.00	0.00	10.37	9.57	25,476	28,838
16.84	18.25	0.00	0.00	11.20	10.06	19,073	19,898
23.46	23.42	0.00	0.00	10.05	10.71	18,978	20,507
18.33	17.44	0.00	0.00	9.61	7.09	22,450	27,930
20.23	18.06	0.00	0.00	7.66	10.41	22,045	25,844
23.68	23.53	0.00	0.00	13.15	13.60	23,423	24,097
21.30	22.23	0.37	0.07	5.79	5.32	25,302	27,147
26.46	26.65	-1.34	0.00	9.71	10.99	25,046	24,322
19.42	25.10	0.00	0.00	16.21	12.63	14,189	16,518
17.34	16.58	0.00	0.00	5.85	6.74	34,500	39,762
21.80	21.06	0.00	0.00	8.24	8.86	23,917	26,110
29.51	28.46	0.00	0.00	11.57	10.23	23,569	26,893
21.62	21.83	0.00	0.00	13.22	13.14	25,258	27,122
18.02	16.66	0.00	0.00	10.36	9.30	20,733	22,608
27.73	27.04	0.00	0.00	9.28	8.37	23,538	26,896
31.85	29.45	0.00	0.00	13.66	13.72	21,737	22,638
21.76	21.80	0.00	0.00	13.31	13.95	28,753	29,452
No Data	29.46	No Data	0.00	No Data	11.78	No Data	26,722
24.71	23.91	0.00	0.00	16.09	16.38	22,448	22,420
21.65	23.63	0.00	0.05	10.80	10.81	16,496	17,619
22.91	22.84	-0.05	0.39	10.56	10.41	456,973	527,994
18.61	19.50	0.02	0.06	12.93	13.27	7,313,854	7,877,407

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

KEY PERFORMANCE INDICATOR

2.4 Total expenses from continuing operations per capita

This indicator measures the total expenses from continuing operations per head of population before excluding capital expenditure. It does not include water and sewerage rates.

The formula used for this indicator is:

$$\frac{\text{Total expenses from continuing operations}}{\text{Estimated resident population within council boundaries}}$$

Some factors affecting this indicator are:

- the socioeconomic characteristics of the area
- the rate of new development
- the demographic characteristics of the population
- the level of population increase or decrease.

Dungog Shire Council had the lowest expenses from continuing operations in 2008/09 of \$799.81 per capita due to divesting water and sewer operations to Hunter Water Corporation 1 July 2008 resulting in a loss on disposal of the assets. This distorts the total expenses from continuing operations for KPI 2.4 in 2008/09.

Comparative performance for 2006/07, 2007/08 and 2008/09

	2006/07	2007/08	2008/09
TABLE B2.41			
Total expenses from continuing operations per capita	\$	\$	\$
NSW Mean	908	972	1,033
NSW High	3,961	5,783	6,857
NSW Low	512	569	-800
NSW Median	1,181	1,263	1,370

Data sources for this indicator: council financial reports, income statement excluding water and sewerage from special schedule 1. The estimated resident population within council boundaries is the preliminary figure calculated by the ABS for 30 June 2008.

Table 2.4 – Total expenses from continuing operations per capita

Group	Council	2006/07 \$	2007/08 \$	Variation %	2008/09 \$	Variation %
1	Sydney	2,086.89	2,022.91	-3.1	2,122.57	4.9
2	Ashfield	593.89	613.34	3.3	678.02	10.5
	Auburn#	608.11	N/A	N/A	N/A	N/A
	Botany Bay	1,019.97	1,067.81	4.7	1,130.58	5.9
	Burwood	836.14	886.24	6.0	930.60	5.0
	Canada Bay#	690.33	N/A	N/A	N/A	N/A
	Hunters Hill	651.96	703.51	7.9	778.53	10.7
	Kogarah	593.56	656.50	10.6	704.62	7.3
	Lane Cove	808.49	892.56	10.4	953.73	6.9
	Leichhardt	1,067.42	1,080.46	1.2	1,149.35	6.4
	Manly	1,177.13	1,257.45	6.8	1,326.75	5.5
	Mosman	999.23	1,067.28	6.8	1,161.48	8.8
	North Sydney	1,072.78	1,100.81	2.6	1,196.05	8.7
	Pittwater	893.86	966.78	8.2	1,003.07	3.8
	Strathfield	674.41	1,092.51	62.0	740.97	-32.2
	Waverley	1,210.92	1,213.83	0.2	1,313.32	8.2
	Willoughby	1,142.04	1,235.70	8.2	1,142.50	-7.5
	Woollahra	1,069.75	1,192.35	11.5	1,224.06	2.7
	Group average	902.44	1,029.90	14.1	1,058.03	2.7
3	Auburn#	N/A	569.35	N/A	722.31	26.9
	Bankstown	594.78	610.81	2.7	661.41	8.3
	Blacktown	607.88	649.35	6.8	682.62	5.1
	Canada Bay#	N/A	688.51	N/A	739.99	7.5
	Canterbury	566.70	590.40	4.2	618.01	4.7
	Fairfield	593.86	645.29	8.7	654.20	1.4
	Holroyd	607.35	634.68	4.5	700.73	10.4
	Hurstville	654.01	724.78	10.8	758.68	4.7
	Ku-ring-gai	639.53	684.79	7.1	710.08	3.7
	Marrickville	867.60	917.43	5.7	1,004.12	9.4
	Parramatta	848.93	900.40	6.1	944.30	4.9
	Randwick	704.69	742.42	5.4	772.06	4.0
	Rockdale	577.49	609.71	5.6	643.74	5.6
	Ryde	670.88	732.50	9.2	812.56	10.9
	Sutherland	705.97	749.72	6.2	823.83	9.9
	Warringah	713.11	773.50	8.5	823.09	6.4
	Group average	660.96	698.75	5.7	746.45	6.8

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 2.4 – Total expenses from continuing operations per capita

Group	Council	2006/07 \$	2007/08 \$	Variation %	2008/09 \$	Variation %
4	Albury	1,184.89	1,273.51	7.5	1,277.75	0.3
	Armidale Dumaresq	1,108.25	1,401.76	26.5	1,234.34	-11.9
	Ballina	918.28	958.00	4.3	1,040.31	8.6
	Bathurst Regional	1,131.81	1,287.88	13.8	1,359.89	5.6
	Bega Valley	1,049.15	1,106.87	5.5	1,158.54	4.7
	Broken Hill	1,378.03	1,409.19	2.3	1,737.41	23.3
	Byron	1,088.45	1,427.34	31.1	1,372.25	-3.9
	Cessnock	955.46	1,113.26	16.5	1,072.18	-3.7
	Clarence Valley	1,448.90	1,494.19	3.1	1,585.59	6.1
	Coffs Harbour*	966.27	1,046.30	8.3	N/A	N/A
	Deniliquin	1,074.35	1,193.14	11.1	1,285.53	7.7
	Dubbo	1,072.96	1,109.81	3.4	1,201.73	8.3
	Eurobodalla	1,190.86	1,325.58	11.3	1,378.70	4.0
	Goulburn Mulwaree	1,013.11	1,165.15	15.0	1,071.46	-8.0
	Great Lakes	1,348.04	1,564.89	16.1	1,560.67	-0.3
	Greater Taree	854.47	932.12	9.1	979.97	5.1
	Griffith	977.44	1,106.03	13.2	1,274.82	15.3
	Kempsey	950.25	991.63	4.4	1,123.79	13.3
	Kiama	1,791.48	2,113.66	18.0	2,066.15	-2.2
	Lismore	1,070.67	1,244.94	16.3	1,382.46	11.0
	Lithgow	677.33	835.89	23.4	1,167.85	39.7
	Maitland	695.99	748.08	7.5	774.92	3.6
	Mid-Western Regional	1,368.96	1,616.26	18.1	1,602.71	-0.8
	Orange	801.85	1,260.20	57.2	1,339.92	6.3
	Port Macquarie-Hastings	905.31	1,011.89	11.8	1,095.99	8.3
	Port Stephens	1,193.35	1,263.79	5.9	No Data	N/A
	Queanbeyan	889.19	1,117.69	25.7	1,236.55	10.6
	Richmond Valley	1,269.71	1,318.37	3.8	1,853.26	40.6
	Shellharbour	804.12	822.77	2.3	874.81	6.3
	Singleton	1,200.95	1,262.19	5.1	1,367.89	8.4
Tamworth Regional	1,115.85	1,128.81	1.2	1,252.05	10.9	
Wagga Wagga	1,119.88	1,096.92	-2.0	1,899.75	73.2	
Wingecarribee	999.47	1,108.67	10.9	1,208.99	9.0	
	Group average	1,049.43	1,160.96	10.6	1,272.27	9.6
5	Coffs Harbour#	N/A	N/A	N/A	1,136.80	N/A
	Lake Macquarie	666.05	726.39	9.1	741.16	2.0
	Newcastle	1,091.31	1,279.57	17.3	1,371.77	7.2
	Shoalhaven	1,090.28	1,185.26	8.7	1,260.63	6.4
	Tweed	931.60	1,018.91	9.4	1,038.67	1.9
	Wollongong	890.50	923.95	3.8	965.18	4.5
		Group average	903.62	990.39	9.6	1,045.99
6	Camden	841.32	853.61	1.5	894.67	4.8
	Hawkesbury	729.85	812.28	11.3	827.13	1.8
	Wollondilly	759.01	832.61	9.7	851.71	2.3
		Group average	774.56	831.53	7.4	856.44

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 2.4 – Total expenses from continuing operations per capita

Group	Council	2006/07 \$	2007/08 \$	Variation %	2008/09 \$	Variation %
7	Blue Mountains	1,018.11	1,101.80	8.2	1,110.94	0.8
	Campbelltown	643.91	677.05	5.1	734.69	8.5
	Gosford	798.27	852.62	6.8	934.82	9.6
	Hills	512.27	589.09	15.0	570.44	-3.2
	Hornsby	603.23	612.22	1.5	649.00	6.0
	Liverpool	588.54	622.22	5.7	641.63	3.1
	Penrith	755.44	769.67	1.9	846.98	10.0
	Wyong	720.43	827.25	14.8	796.77	-3.7
	Group average	683.13	730.40	6.9	761.56	4.3
8	Brewarrina#	N/A	3,681.58	N/A	4,075.64	10.7
	Conargo	3,090.09	2,483.87	-19.6	2,452.05	-1.3
	Jerilderie	3,135.86	3,463.92	10.5	4,103.20	18.5
	Urana	3,657.53	3,971.23	8.6	4,009.45	1.0
	Group average	3,263.29	3,369.71	3.3	3,650.45	8.3
9	Balranald	2,312.06	2,499.20	8.1	2,845.26	13.8
	Bogan	2,675.23	2,643.09	-1.2	2,921.71	10.5
	Bombala	2,373.13	2,209.87	-6.9	2,481.74	12.3
	Boorowa	2,774.85	3,144.32	13.3	3,260.25	3.7
	Bourke	2,910.73	3,807.83	30.8	5,007.44	31.5
	Brewarrina#	2,833.26	N/A	N/A	N/A	N/A
	Carrathool	3,261.64	3,619.55	11.0	No Data	N/A
	Central Darling	3,961.44	5,783.09	46.0	5,664.31	-2.1
	Coolamon	1,775.57	1,914.56	7.8	2,019.15	5.5
	Coonamble	2,510.11	3,113.77	24.0	3,368.56	8.2
	Gilgandra	3,085.76	3,654.92	18.4	4,250.22	16.3
	Gloucester#	2,697.11	2,319.05	-14.0	N/A	N/A
	Gundagai	1,199.26	1,306.85	9.0	1,448.92	10.9
	Guyra	1,577.27	1,980.96	25.6	1,728.97	-12.7
	Harden	2,088.44	2,396.14	14.7	2,758.80	15.1
	Hay	1,777.56	1,778.19	0.0	2,265.93	27.4
	Lockhart	1,811.34	1,904.20	5.1	2,023.21	6.2
	Murrumbidgee	1,540.27	1,740.96	13.0	1,886.53	8.4
	Tumbarumba	3,012.94	2,745.92	-8.9	3,029.68	10.3
	Wakool	1,619.25	1,500.23	-7.4	1,620.07	8.0
	Walcha	2,659.51	3,157.69	18.7	2,963.98	-6.1
	Warren	2,781.98	3,380.51	21.5	3,209.00	-5.1
	Weddin	1,786.33	1,963.58	9.9	2,149.25	9.5
	Group average	2,349.34	2,567.45	9.3	2,758.19	7.4

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 2.4 – Total expenses from continuing operations per capita

Group	Council	2006/07 \$	2007/08 \$	Variation %	2008/09 \$	Variation %
10	Berrigan	1,268.24	1,361.95	7.4	1,372.15	0.7
	Bland	2,576.04	No Data	N/A	3,347.43	N/A
	Blayney	1,193.36	1,445.93	21.2	1,438.51	-0.5
	Cobar	3,449.73	3,540.54	2.6	3,794.34	7.2
	Cooma-Monaro# ¹	1,306.29	N/A	N/A	N/A	N/A
	Cootamundra	1,147.02	1,488.77	29.8	1,541.43	3.5
	Dungog# ²	1,058.27	1,173.18	10.9	-799.81	-168.2
	Glen Innes Severn	1,864.51	1,866.18	0.1	1,832.48	-1.8
	Gloucester# ¹	N/A	N/A	N/A	2,072.39	N/A
	Gwydir	3,388.19	3,688.55	8.9	6,856.79	85.9
	Junee	1,574.64	1,674.27	6.3	1,611.76	-3.7
	Kyogle	1,397.12	1,474.91	5.6	1,835.28	24.4
	Lachlan	2,815.23	3,549.31	26.1	3,555.57	0.2
	Liverpool Plains	1,886.63	2,109.19	11.8	2,408.12	14.2
	Murray	1,514.15	1,393.17	-8.0	1,533.49	10.1
	Narrandera	1,693.38	1,909.83	12.8	2,089.14	9.4
	Narromine	1,480.52	1,643.44	11.0	1,937.95	17.9
	Oberon	1,530.26	2,508.72	63.9	2,111.32	-15.8
	Snowy River	2,302.21	2,259.35	-1.9	2,096.53	-7.2
	Temora	1,508.28	1,518.88	0.7	1,745.60	14.9
	Tenterfield	1,492.40	1,666.96	11.7	1,825.39	9.5
	Upper Lachlan	2,116.54	2,195.80	3.7	2,493.51	13.6
	Uralla	1,858.31	2,174.88	17.0	1,980.76	-8.9
	Walgett	2,054.06	2,437.27	18.7	2,677.99	9.9
	Wellington	1,684.03	1,610.42	-4.4	1,665.60	3.4
	Wentworth	1,392.98	1,417.54	1.8	1,519.49	7.2
	Group average	1,771.52	1,869.62	5.5	2,075.96	11.0

#¹ **Note** Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

#² **Note** Dungog Shire Council divested water and sewer operations to Hunter Water Corporation 1 July 2008 resulting in a loss on disposal of the assets. This distorts the total expenses from continuing operations for KPI 2.4 in 2008/09.

Table 2.4 – Total expenses from continuing operations per capita

Group	Council	2006/07 \$	2007/08 \$	Variation %	2008/09 \$	Variation %
11	Bellingen	1,210.85	1,248.49	3.1	1,576.60	26.3
	Cabonne	1,862.73	1,811.90	-2.7	2,056.49	13.5
	Cooma-Monaro#	N/A	1,477.82	N/A	1,538.42	4.1
	Corowa	1,149.35	1,189.26	3.5	1,305.64	9.8
	Cowra	1,398.57	1,455.12	4.0	1,831.71	25.9
	Forbes	1,840.05	1,879.92	2.2	2,265.83	20.5
	Greater Hume	1,952.10	2,104.94	7.8	2,149.52	2.1
	Gunnedah	1,737.82	1,886.61	8.6	1,989.99	5.5
	Inverell	1,223.02	1,231.07	0.7	1,178.56	-4.3
	Leeton	979.73	847.13	-13.5	991.22	17.0
	Moree Plains	1,829.28	2,371.19	29.6	2,628.89	10.9
	Muswellbrook	1,168.75	1,201.76	2.8	1,244.29	3.5
	Nambucca	967.12	1,057.75	9.4	1,247.45	17.9
	Narrabri	1,602.43	1,641.49	2.4	1,720.07	4.8
	Palerang	1,600.41	1,362.25	-14.9	1,454.52	6.8
	Parkes	1,320.42	1,766.18	33.8	1,506.75	-14.7
	Tumut	1,728.22	1,553.57	-10.1	1,695.53	9.1
	Upper Hunter	1,470.71	1,777.25	20.8	1,758.07	-1.1
	Warrumbungle	2,053.98	No Data	N/A	2,297.83	N/A
	Yass Valley	1,569.79	1,571.71	0.1	1,398.19	-11.0
	Young	936.09	1,145.19	22.3	1,136.45	-0.8
	Group average	1,454.99	1,456.32	0.1	1,634.61	12.2
	NSW State average	908.73	972.40	7.0	1,033.42	6.3

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

KEY PERFORMANCE INDICATOR

2.5 Unrestricted current ratio

This indicator is a measure of a council's ability to meet its financial obligations such as paying for goods and services supplied. It assesses the level of liquidity and the ability to satisfy obligations as they fall due in the short term. A ratio of 1.5:1 indicates that for every dollar in unrestricted current liabilities, the council has \$1.50 in unrestricted current assets on hand to meet the liability. If the ratio is less than 1.5:1, the ratio is unsatisfactory and council may be unable to meet its short term commitments. A ratio of between 1.5:1 and 2:1 is satisfactory and shows that a council has sufficient liquid assets on hand to meet its short term liabilities. A ratio of 2:1 or better is generally viewed by the industry as good.

Unrestricted current assets are those where there is no form of restriction imposed by legislation or some other externally imposed requirement. Restricted current assets have restrictions on their use eg developer contributions, RTA contributions, water and sewerage rates, charges and grants, and domestic waste management charges.

The formula used for this indicator is:

$$\frac{\text{Current assets less all current external restrictions}}{\text{Current liabilities less current specific purpose liabilities}}$$

Some factors affecting this indicator are:

- planning and budgetary controls
- cash management and the timing of cash flows
- the level of restricted assets
- credit management policies and economic circumstances.

Comparative performance for 2006/07, 2007/08 and 2008/09

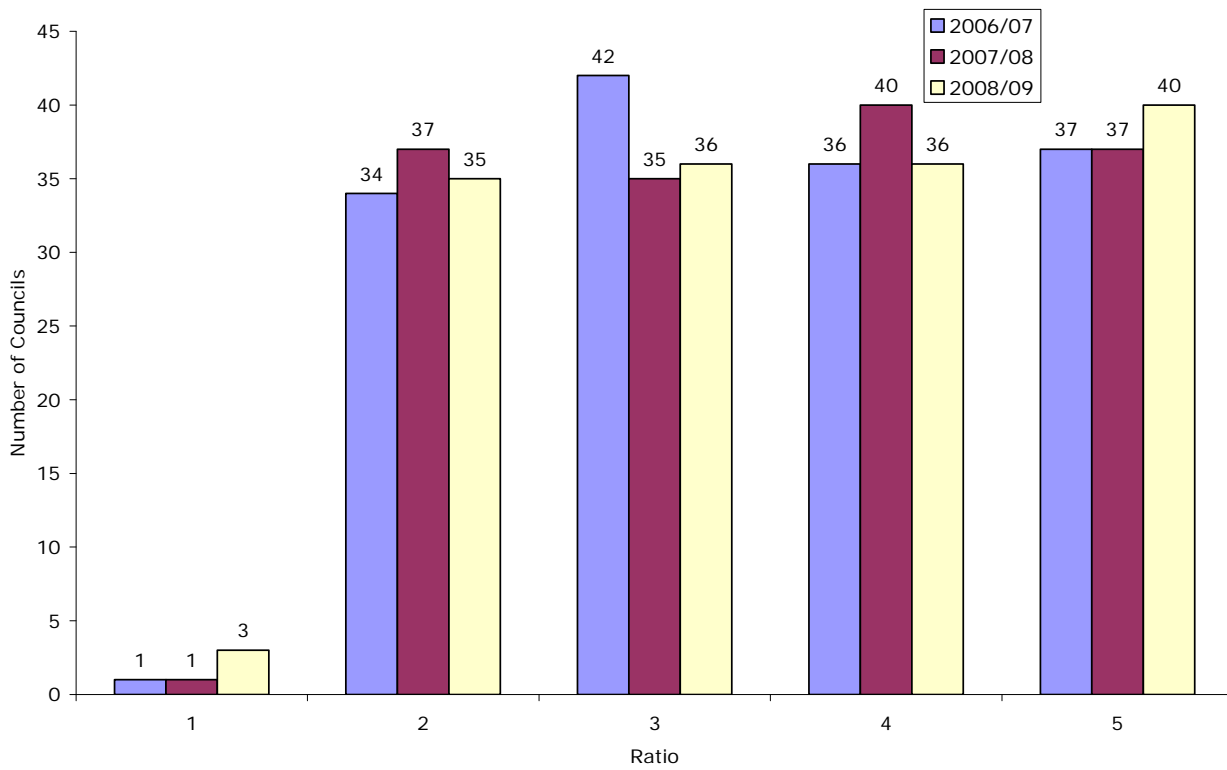
The unrestricted current ratios in NSW ranged from a low of 0.57 (Griffith City Council) to a high of 25.48 (Conargo Shire Council). There were fifteen councils in 2008/09 with a ratio lower than or equal to 1.5:1. In 2008/09, ten of the councils that had a ratio of less than 1.5:1 were urban-based.

From the eleven categories of councils, group 5 had the lowest average unrestricted current ratio with 2.16, while group 8 had the highest average ratio with 7.29.

Percentage of councils in each unrestricted current ratio range

Current ratio range	2006/07		2007/08		2008/09	
	No of Councils	%	No of councils	%	No of councils	%
<=1	1	0.6%	1	0.7%	3	2.0%
>1=2	34	22.7%	37	24.6%	35	23.3%
>2=3	42	28.0%	35	23.3%	36	24.0%
>3=4	36	24.0%	40	26.7%	36	24.0%
>4	37	24.7%	37	24.7%	40	26.7%
	150	100.0%	150	100.0%	150	100.00%

B2.52 - Range of unrestricted current ratios for NSW councils from 2006/07 to 2008/09



Data source for this indicator: council financial reports, note 13.

Table 2.5 – Unrestricted current ratio

Group	Council	2006/07 Ratio:1	2007/08 Ratio:1	2008/09 Ratio:1
1	Sydney	6.15	3.32	2.84
2	Ashfield	2.40	2.12	2.58
	Auburn#	2.40	N/A	N/A
	Botany Bay	1.59	1.33	1.51
	Burwood	1.40	3.95	3.25
	Canada Bay#	1.36	N/A	N/A
	Hunters Hill	3.87	3.81	3.92
	Kogarah	1.85	1.97	1.83
	Lane Cove	5.78	4.25	6.45
	Leichhardt	2.89	3.11	2.55
	Manly	1.15	1.01	1.65
	Mosman	1.50	1.49	1.40
	North Sydney	2.15	2.96	3.60
	Pittwater	2.40	3.24	2.92
	Strathfield	3.62	3.93	2.89
	Waverley	3.36	3.16	3.01
	Willoughby	4.61	10.92	6.51
	Woollahra	3.04	3.22	2.23
	Group average	2.65	3.71	3.14
3	Auburn#	N/A	3.89	2.58
	Bankstown	3.28	3.07	3.07
	Blacktown	6.05	6.35	6.71
	Canada Bay#	N/A	1.72	1.16
	Canterbury	3.63	2.65	1.46
	Fairfield	3.32	3.53	3.21
	Holroyd	4.90	4.95	5.76
	Hurstville	2.47	3.95	1.66
	Ku-ring-gai	2.16	1.84	2.14
	Marrickville	1.25	3.74	3.68
	Parramatta	0.78	1.82	1.86
	Randwick	2.42	2.37	3.25
	Rockdale	2.61	2.71	2.33
	Ryde	1.71	3.65	3.45
	Sutherland	2.53	1.45	1.83
	Warringah	4.11	3.72	3.41
	Group average	2.52	3.17	3.03

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 2.5 – Unrestricted current ratio

Group	Council	2006/07 Ratio:1	2007/08 Ratio:1	2008/09 Ratio:1
4	Albury	1.64	1.39	1.68
	Armidale Dumaresq	2.49	2.48	2.18
	Ballina	3.39	3.95	4.14
	Bathurst Regional	2.25	2.91	1.80
	Bega Valley	1.58	1.56	2.07
	Broken Hill	3.78	3.65	1.99
	Byron	3.01	1.93	1.99
	Cessnock	1.22	1.83	2.06
	Clarence Valley	1.25	2.02	2.56
	Coffs Harbour#	2.09	1.86	N/A
	Deniliquin	0.76	0.72	1.54
	Dubbo	3.20	3.41	4.10
	Eurobodalla	2.10	1.90	1.95
	Goulburn Mulwaree	2.92	1.80	2.60
	Great Lakes	2.47	1.64	1.59
	Greater Taree	1.85	1.94	1.86
	Griffith	1.26	1.07	0.57
	Kempsey	1.14	1.80	2.03
	Kiama	2.02	2.54	3.31
	Lismore	2.57	2.04	1.39
	Lithgow	3.17	2.57	2.48
	Maitland	2.62	2.77	2.16
	Mid-Western Regional	5.34	4.61	3.38
	Orange	2.72	3.50	3.41
	Port Macquarie-Hastings	3.49	1.24	0.96
	Port Stephens	1.89	1.90	No Data
	Queanbeyan	4.57	3.35	2.07
	Richmond Valley	3.48	2.31	1.54
	Shellharbour	4.23	4.24	3.42
	Singleton	2.73	2.17	1.68
Tamworth Regional	3.94	4.67	3.30	
Wagga Wagga	5.11	4.37	4.49	
Wingecarribee	2.53	1.09	1.07	
Group average	2.54	2.31	2.25	
5	Coffs Harbour#	N/A	N/A	2.09
	Lake Macquarie	2.96	2.77	2.99
	Newcastle	2.52	3.60	2.81
	Shoalhaven	3.25	2.50	2.14
	Tweed	2.33	2.38	2.37
	Wollongong	1.70	1.79	0.98
	Group average	2.54	2.63	2.16
6	Camden	2.24	2.27	2.39
	Hawkesbury	3.63	4.43	4.37
	Wollondilly	2.38	2.77	2.13
	Group average	2.81	3.21	2.99

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 2.5 – Unrestricted current ratio

Group	Council	2006/07 Ratio:1	2007/08 Ratio:1	2008/09 Ratio:1
7	Blue Mountains	1.70	1.44	1.57
	Campbelltown	2.39	2.56	2.29
	Gosford	0.71	2.68	4.03
	Hills	6.95	5.63	7.24
	Hornsby	2.20	1.21	1.19
	Liverpool	1.46	1.03	1.29
	Penrith	1.33	1.15	1.17
	Wyong	1.82	1.96	1.46
	Group average	1.88	2.09	2.21
	8	Brewarrina#	N/A	3.29
Conargo		21.75	12.09	25.48
Jerilderie		3.52	3.71	5.93
Urana		8.37	7.92	10.48
Group average		8.70	6.12	7.29
9	Balranald	3.89	2.63	2.95
	Bogan	2.98	4.13	3.41
	Bombala	2.72	4.43	6.29
	Boorowa	6.06	4.93	3.52
	Bourke	1.40	1.01	1.40
	Brewarrina#	2.16	N/A	N/A
	Carrathool	6.84	4.68	No Data
	Central Darling	2.51	2.66	2.42
	Coolamon	8.84	6.66	9.77
	Coonamble	8.24	3.66	5.34
	Gilgandra	3.30	2.34	1.53
	Gloucester#	1.42	1.39	N/A
	Gundagai	3.60	3.91	5.01
	Guyra	2.78	2.31	3.39
	Harden	3.69	3.30	2.99
	Hay	5.38	3.99	3.85
	Lockhart	6.97	5.83	7.99
	Murrumbidgee	15.40	8.20	11.01
	Tumbarumba	5.04	5.10	3.21
	Wakool	1.75	1.96	3.00
	Walcha	4.85	8.19	4.02
	Warren	4.55	6.49	12.48
	Weddin	4.53	5.01	4.40
Group average	3.88	3.48	3.78	

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 2.5 – Unrestricted current ratio

Group	Council	2006/07 Ratio:1	2007/08 Ratio:1	2008/09 Ratio:1
10	Berrigan	1.51	3.00	3.21
	Bland	3.80	No Data	6.14
	Blayney	2.98	2.70	3.16
	Cobar	2.30	3.58	1.06
	Cooma-Monaro#	2.87	N/A	N/A
	Cootamundra	5.47	4.13	4.97
	Dungog	2.08	3.36	3.74
	Glen Innes Severn	2.26	1.53	1.84
	Gloucester#	N/A	N/A	1.56
	Gwydir	1.02	1.23	1.69
	Junee	3.42	1.99	4.24
	Kyogle	4.71	5.74	4.59
	Lachlan	3.28	3.74	3.70
	Liverpool Plains	6.06	3.83	5.92
	Murray	2.24	2.40	2.94
	Narrandera	4.12	11.42	5.40
	Narromine	4.23	3.34	4.00
	Oberon	3.41	7.27	5.51
	Snowy River	1.73	1.58	1.71
	Temora	2.99	3.02	3.55
	Tenterfield	4.76	5.07	4.50
	Upper Lachlan	2.63	3.46	3.34
	Uralla	0.64	1.24	3.62
Walgett	3.59	3.16	1.88	
Wellington	5.80	8.49	5.61	
Wentworth	2.76	2.20	4.98	
	Group average	2.76	3.14	3.52

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 2.5 – Unrestricted current ratio

Group	Council	2006/07 Ratio:1	2007/08 Ratio:1	2008/09 Ratio:1
11	Bellingen	4.40	3.27	3.83
	Cabonne	7.45	4.24	5.99
	Cooma-Monaro#	N/A	3.00	6.09
	Corowa	4.90	3.02	3.56
	Cowra	2.69	3.15	2.79
	Forbes	4.25	5.84	5.84
	Greater Hume	4.97	4.95	4.88
	Gunnedah	6.63	4.73	3.63
	Inverell	12.36	9.44	7.82
	Leeton	1.53	2.15	2.60
	Moree Plains	2.88	2.03	3.07
	Muswellbrook	3.59	5.42	6.18
	Nambucca	2.44	1.73	2.12
	Narrabri	6.09	2.75	3.10
	Palerang	1.89	2.15	3.48
	Parkes	8.80	4.37	3.96
	Tumut	4.70	3.27	2.63
	Upper Hunter	6.16	6.71	5.44
	Warrumbungle	3.26	No Data	1.36
	Yass Valley	4.20	3.10	3.57
	Young	5.54	2.08	2.26
	Group average	4.42	3.61	4.01
	NSW State average	2.83	2.86	2.73

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

KEY PERFORMANCE INDICATOR

2.6 Debt service ratio

This indicator assesses the degree to which revenues from continuing operations are committed to the repayment of debt. It is generally higher for councils in growth areas where loans have been required to fund infrastructure such as roads and water and sewerage works. The ratio assesses the impact of loan principal and interest repayment on the discretionary revenue of councils. Debt service costs include debt redemption from revenue, transfers to sinking funds and bank overdraft interest.

The Division's accepted benchmark for the debt service ratio is <10% satisfactory, 10% to 20% is fair, and >20% is of concern. High growth coastal councils may have a high debt service ratio. The use of loan funds for infrastructure improvements and other capital purposes is considered to be a prudent financial strategy allowing for contribution to the cost of the asset through its life by the community. When assessing this financial indicator, the ratio may be compared over a number of years in conjunction with other financial performance ratios such as the unrestricted current ratio.

The formula used for this indicator is:

$$\frac{\text{Net debt service cost} \times 100}{\text{Income from continuing operations}}$$

Some factors affecting this indicator are:

- new development
- debt policy
- interest rate movements and loan terms
- capital investment strategies and capital contributions policies
- the level of cash reserves
- the state of infrastructure/life stage of assets
- variations in loan repayments.

Comparative performance for 2006/07, 2007/08 and 2008/09

Debt service ratios in NSW in 2008/09 ranged from a low of 0.0%, which indicates that councils had no long term debt or significant revenues committed to servicing long term debt (19 Councils), to a high of 35.65% (Coffs Harbour City Council). 85 councils (57.7%) of the 150 councils had a debt service ratio of less than or equal to 5% and a further 40 councils (27.7%) had a ratio of greater than 5% and less than or equal to 10%. 3 councils (2.0%) had a ratio of greater than 10% and less than or equal to 15% and 3 councils (2%) had a ratio greater than 15%. In 2008/09, the 81 urban councils (groups 1 to 7) had an average debt service ratio of 4.8% compared with the 71 rural councils (groups 8 to 11) who had an average debt service ratio of 3.0%.

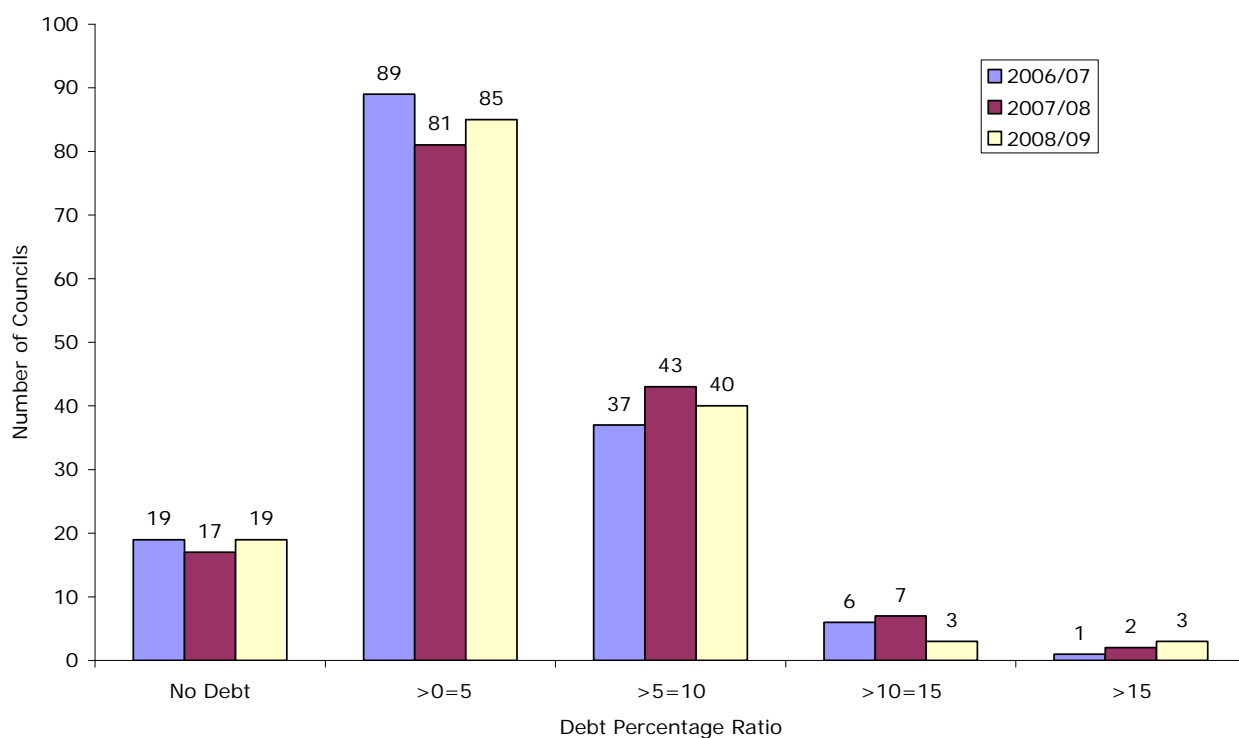
In 2008/09, of the 11 categories of councils, group 5 had the highest average debt service ratio of 8.45% and group 1 had the lowest average ratio with 0.00%.

Debt service ratios

TABLE B2.61

Debt service ratio range	2006/07		2007/08		2008/09	
	No of Councils	%	No of councils	%	No of councils	%
No debt	19	12.5	17	11.3	19	12.7
>0=5	89	58.6	81	54.0	85	57.6
>5=10	37	24.3	43	28.7	40	27.7
>10=15	6	3.9	7	4.7	3	2.0
>15	1	0.7	2	1.3	3	2.0
	152	100.0	150	100.0	150	100.0

B2.62 - Range of debt service ratios for NSW councils from 2006/07 to 2008/09



Data source for this indicator: council financial reports, note 13.

Table 2.6 – Debt service ratio

Group	Council	2006/07 Ratio:1	2007/08 Ratio:1	2008/09 Ratio:1
1	Sydney	0.00	0.00	0.00
2	Ashfield	0.00	1.22	0.00
	Auburn#	3.66	N/A	N/A
	Botany Bay	0.00	0.00	0.00
	Burwood	1.46	1.31	1.97
	Canada Bay#	2.47	N/A	N/A
	Hunters Hill	3.91	3.93	4.04
	Kogarah	0.01	0.01	0.01
	Lane Cove	0.00	0.00	0.00
	Leichhardt	5.13	4.38	3.19
	Manly	3.18	3.56	3.54
	Mosman	6.56	4.74	6.10
	North Sydney	0.00	0.00	0.00
	Pittwater	1.88	1.77	1.82
	Strathfield	3.08	2.28	1.59
	Waverley	2.67	1.82	2.62
	Willoughby	0.79	0.92	3.85
	Woollahra	0.68	0.85	2.35
	Group average	1.97	1.62	2.13
3	Auburn#	N/A	3.38	3.19
	Bankstown	4.75	4.59	4.35
	Blacktown	0.00	0.00	0.00
	Canada Bay#	N/A	2.37	1.98
	Canterbury	0.38	0.37	0.36
	Fairfield	3.37	2.61	2.11
	Holroyd	4.11	2.05	1.17
	Hurstville	1.18	3.59	0.00
	Ku-ring-gai	3.17	3.43	3.09
	Marrickville	4.34	9.94	4.58
	Parramatta	6.80	6.86	6.49
	Randwick	0.00	0.00	0.00
	Rockdale	4.60	2.98	2.50
	Ryde	2.59	1.98	1.42
	Sutherland	3.67	3.70	3.18
	Warringah	3.41	1.86	1.67
	Group average	3.03	3.13	2.35

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 2.6 – Debt service ratio

Group	Council	2006/07 Ratio:1	2007/08 Ratio:1	2008/09 Ratio:1
4	Albury	4.91	5.67	5.92
	Armidale Dumaresq	10.39	9.88	8.20
	Ballina	3.39	5.30	5.21
	Bathurst Regional	7.22	7.29	6.04
	Bega Valley	7.02	9.20	8.54
	Broken Hill	0.00	0.00	0.07
	Byron	8.06	9.29	9.64
	Cessnock	4.35	4.45	4.27
	Clarence Valley	7.79	9.40	18.11
	Coffs Harbour#	17.37	22.70	N/A
	Deniliquin	5.07	5.38	6.23
	Dubbo	4.92	4.98	7.58
	Eurobodalla	6.55	6.40	9.62
	Goulburn Mulwaree	9.72	12.69	13.23
	Great Lakes	7.79	9.09	8.04
	Greater Taree	7.95	8.70	8.75
	Griffith	3.94	4.48	4.35
	Kempsey	13.39	13.81	15.95
	Kiama	12.53	10.21	7.51
	Lismore	4.54	5.33	6.34
	Lithgow	2.79	3.41	3.30
	Maitland	4.56	4.74	5.29
	Mid-Western Regional	3.16	2.53	2.52
	Orange	7.62	7.05	5.51
	Port Macquarie-Hastings	11.50	12.05	13.32
	Port Stephens	5.51	6.17	No Data
	Queanbeyan	1.10	1.15	1.14
	Richmond Valley	4.01	5.39	5.37
	Shellharbour	0.00	0.00	0.00
	Singleton	2.62	2.47	2.39
	Tamworth Regional	5.80	6.44	6.66
Wagga Wagga	0.05	0.05	2.83	
Wingecarribee	4.20	4.03	4.22	
	Group average	6.44	7.27	7.10
5	Coffs Harbour#	N/A	N/A	35.65
	Lake Macquarie	5.89	5.28	5.73
	Newcastle	2.43	2.12	2.18
	Shoalhaven	7.06	9.36	9.90
	Tweed	6.88	7.35	8.94
	Wollongong	1.25	1.05	1.00
		Group average	4.44	4.62
6	Camden	5.66	5.42	5.48
	Hawkesbury	0.02	0.02	0.11
	Wollondilly	2.76	3.01	4.05
		Group average	2.46	2.58

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 2.6 – Debt service ratio

Group	Council	2006/07 Ratio:1	2007/08 Ratio:1	2008/09 Ratio:1
7	Blue Mountains	6.15	6.83	6.75
	Campbelltown	6.41	5.95	5.36
	Gosford	4.23	5.39	6.04
	Hills	0.00	0.00	0.00
	Hornsby	4.91	4.66	4.61
	Liverpool	7.30	7.67	7.66
	Penrith	7.38	7.13	7.45
	Wyong	10.25	9.96	8.80
	Group average	6.09	6.25	6.13
	8	Brewarrina#	N/A	3.04
Conargo		0.00	0.00	0.00
Jerilderie		2.82	2.81	2.17
Urana		2.35	2.33	2.07
Group average		1.63	2.02	1.79
9	Balranald	7.95	7.05	5.45
	Bogan	8.70	8.25	7.52
	Bombala	2.33	5.56	1.83
	Boorowa	6.07	4.77	4.94
	Bourke	7.94	9.72	7.45
	Brewarrina#	3.44	N/A	N/A
	Carrathool	4.99	3.80	No Data
	Central Darling	1.05	0.87	0.79
	Coolamon	0.00	0.00	0.00
	Coonamble	0.46	0.44	0.41
	Gilgandra	2.12	2.38	2.05
	Gloucester#	0.42	0.91	N/A
	Gundagai	0.00	0.00	0.00
	Guyra	4.35	8.53	3.41
	Harden	8.23	11.01	9.56
	Hay	0.13	0.15	0.31
	Lockhart	3.44	3.02	2.08
	Murrumbidgee	0.00	0.00	0.00
	Tumbarumba	0.77	1.51	1.20
	Wakool	10.98	10.42	8.44
	Walcha	0.23	0.71	0.65
	Warren	3.38	2.64	1.93
	Weddin	0.00	0.00	0.00
Group average	3.40	3.82	3.09	

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 2.6 – Debt service ratio

Group	Council	2006/07 Ratio:1	2007/08 Ratio:1	2008/09 Ratio:1
10	Berrigan	6.65	52.39	1.61
	Bland	0.00	No Data	0.00
	Blayney	3.76	2.62	3.25
	Cobar	0.00	0.00	0.00
	Cooma-Monaro#	2.32	N/A	N/A
	Cootamundra	2.35	2.35	1.62
	Dungog	3.24	10.12	2.79
	Glen Innes Severn	4.73	8.33	6.45
	Gloucester#	N/A	N/A	2.34
	Gwydir	6.98	5.76	3.27
	Junee	4.47	4.25	4.26
	Kyogle	1.87	3.52	0.54
	Lachlan	0.00	0.00	0.00
	Liverpool Plains	1.48	2.00	2.16
	Murray	6.41	5.69	3.89
	Narrandera	0.08	0.09	0.08
	Narromine	0.96	2.23	1.04
	Oberon	1.17	0.99	1.00
	Snowy River	1.07	2.38	2.10
	Temora	0.47	0.17	0.15
	Tenterfield	1.52	1.60	2.65
	Upper Lachlan	2.85	3.07	2.55
	Uralla	6.74	6.19	2.90
	Walgett	1.86	1.86	0.55
	Wellington	8.84	9.48	7.26
	Wentworth	6.27	8.58	5.69
	Group average	3.03	5.87	2.30

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 2.6 – Debt service ratio

Group	Council	2006/07 Ratio:1	2007/08 Ratio:1	2008/09 Ratio:1
11	Bellingen	1.32	1.41	1.79
	Cabonne	2.54	1.04	0.71
	Cooma-Monaro#	N/A	1.71	0.78
	Corowa	1.01	2.02	2.56
	Cowra	4.15	4.85	4.28
	Forbes	7.86	6.34	11.55
	Greater Hume	3.96	3.72	3.48
	Gunnedah	2.97	3.24	3.15
	Inverell	1.21	1.14	1.14
	Leeton	1.06	0.89	2.37
	Moree Plains	5.04	6.44	6.96
	Muswellbrook	2.78	3.71	3.32
	Nambucca	6.36	4.69	5.66
	Narrabri	4.65	8.30	8.11
	Palerang	3.57	2.55	1.82
	Parkes	0.00	0.00	0.00
	Tumut	0.63	0.01	0.08
	Upper Hunter	1.59	1.49	1.00
	Warrumbungle	2.02	No Data	1.34
	Yass Valley	4.89	5.09	4.67
	Young	4.02	4.00	3.81
	Group average	3.13	3.30	3.47
	NSW State average	4.12	4.45	4.57

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

KEY PERFORMANCE INDICATOR

2.7 Capital expenditure ratio

Councils control and have responsibility for assets such as roads, stormwater drainage, sewerage/water schemes, buildings and equipment. They need to ensure that operating and community assets are managed effectively and efficiently to meet community services expectations. An indication of good asset management is whether asset maintenance and replacement is keeping up with depreciation.

This indicator assesses a council's ability to replace or add to capital assets compared with the consumption (depreciation) of assets. It does not include land, water and sewerage assets.

The formula used for this indicator is:

$$\frac{\text{Total 2008/09 infrastructure, property, plant and equipment} - \text{total 2007/08 infrastructure, property, plant and equipment} \times 100}{\text{2008/09 depreciation expense}}$$

Some factors affecting this indicator are:

- the capital expenditure policy
- the valuation methodology
- one off changes to asset base
- the depreciation rate used.

Comparative performance for 2006/07, 2007/08 and 2008/09

A ratio of 1:1 indicates that the increase in asset valuation equals the amount of depreciation and impairment. Another way to view the 1:1 ratio is a dollar used to purchase a capital asset equals a dollar spent on depreciation and impairment. An increase in the capital expenditure ratio indicates councils acquired or replaced assets faster than they were consumed (depreciated). The ratio will generally be greater for 'growth' councils that are acquiring assets or building infrastructure. The jump in 2008 reflects the first year councils' assets were revalued and recorded at fair value.

	2006/07	2007/08	2008/09
TABLE B2.71			
Capital expenditure ratio			
NSW Mean	1.4	6.6	2.9
NSW High	19.3	28.9	130.3
NSW Low	-24.2	-4.5	-7.0
NSW Median	1.1	5.6	1.6

Data sources for this indicator: council financial reports note 9(a) and note 4(d).

Table 2.7 – Capital expenditure ratio

Group	Council	2006/07 Ratio:1	2007/08 Ratio:1	2008/09 Ratio:1
1	Sydney	1.67	16.86	3.66
2	Ashfield	0.64	5.57	1.22
	Auburn#	0.96	N/A	N/A
	Botany Bay	0.26	7.15	0.80
	Burwood	2.57	2.57	4.00
	Canada Bay#	1.11	N/A	N/A
	Hunters Hill	0.63	3.85	1.06
	Kogarah	1.07	3.69	1.02
	Lane Cove	0.78	5.86	1.36
	Leichhardt	1.68	3.65	1.67
	Manly	2.94	7.36	1.27
	Mosman	0.62	3.42	1.21
	North Sydney	1.36	4.42	1.05
	Pittwater	1.55	5.03	1.92
	Strathfield	1.20	-4.51	20.28
	Waverley	2.02	11.81	0.09
	Willoughby	0.10	0.20	7.68
	Woollahra	0.87	5.04	1.28
	Group average	1.09	4.14	2.62
3	Auburn#	N/A	9.04	2.30
	Bankstown	1.25	6.89	1.07
	Blacktown	1.35	5.43	3.50
	Canada Bay#	N/A	4.74	2.40
	Canterbury	1.90	7.41	1.97
	Fairfield	1.09	6.84	1.05
	Holroyd	0.95	5.96	1.36
	Hurstville	0.61	11.37	2.27
	Ku-ring-gai	1.12	2.75	1.74
	Marrickville	1.40	10.46	-6.98
	Parramatta	1.16	4.14	0.96
	Randwick	1.29	7.42	0.72
	Rockdale	7.27	14.06	0.80
	Ryde	8.85	12.44	3.95
	Sutherland	0.79	4.92	2.15
	Warringah	0.71	7.08	2.48
	Group average	1.96	7.03	1.60

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 2.7 – Capital expenditure ratio

Group	Council	2006/07 Ratio:1	2007/08 Ratio:1	2008/09 Ratio:1
4	Albury	2.17	14.69	1.08
	Armidale Dumaresq	1.40	4.17	40.69
	Ballina	2.33	5.57	1.31
	Bathurst Regional	3.03	7.35	1.84
	Bega Valley	-24.22	4.90	0.76
	Broken Hill	0.31	0.89	5.44
	Byron	-0.38	2.78	4.31
	Cessnock	0.87	2.49	1.32
	Clarence Valley	-1.46	10.62	3.02
	Coffs Harbour#	2.20	5.72	N/A
	Deniliquin	1.18	8.53	0.78
	Dubbo	1.08	6.06	3.68
	Eurobodalla	3.29	12.00	3.34
	Goulburn Mulwaree	1.33	4.70	1.30
	Great Lakes	1.47	4.34	1.42
	Greater Taree	1.44	5.28	0.89
	Griffith	1.92	24.67	2.28
	Kempsey	0.95	4.98	0.74
	Kiama	6.42	-3.89	1.41
	Lismore	1.78	6.36	1.94
	Lithgow	1.16	14.92	0.96
	Maitland	2.60	16.96	-1.70
	Mid-Western Regional	0.97	6.85	2.05
	Orange	-5.77	5.21	0.40
	Port Macquarie-Hastings	2.50	4.23	4.96
	Port Stephens	1.04	6.60	N/A
	Queanbeyan	2.60	3.43	0.81
	Richmond Valley	0.54	2.26	9.68
	Shellharbour	0.97	4.87	0.98
	Singleton	1.18	3.30	1.44
	Tamworth Regional	-0.17	4.96	2.86
	Wagga Wagga	1.48	5.84	3.64
Wingecarribee	-3.42	3.02	20.53	
	Group average	1.01	6.26	3.82
5	Coffs Harbour#	N/A	N/A	-2.66
	Lake Macquarie	1.35	4.65	1.73
	Newcastle	0.74	3.90	1.07
	Shoalhaven	1.96	7.21	1.25
	Tweed	3.08	2.88	4.95
	Wollongong	0.75	10.65	1.70
		Group average	1.33	6.21
6	Camden	2.81	2.88	3.63
	Hawkesbury	-0.70	8.48	1.26
	Wollondilly	1.11	2.54	1.40
		Group average	1.10	4.71

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 2.7 – Capital expenditure ratio

Group	Council	2006/07 Ratio:1	2007/08 Ratio:1	2008/09 Ratio:1
7	Blue Mountains	0.75	2.91	1.04
	Campbelltown	0.50	11.65	0.30
	Gosford	2.07	4.47	0.90
	Hills	1.81	5.29	3.07
	Hornsby	0.63	5.34	1.24
	Liverpool	2.12	5.50	1.84
	Penrith	1.60	9.18	1.63
	Wyong	2.00	4.13	1.84
	Group average	1.57	5.75	1.50
8	Brewarrina#	N/A	9.64	1.62
	Conargo	2.26	6.51	5.08
	Jerilderie	1.01	13.20	0.75
	Urana	3.83	6.29	1.15
	Group average	2.50	8.92	1.74
9	Balranald	1.17	8.70	1.69
	Bogan	0.24	5.60	0.27
	Bombala	-1.32	5.27	2.53
	Boorowa	3.01	5.97	0.90
	Bourke	3.20	8.34	0.99
	Brewarrina#	2.09	N/A	N/A
	Carrathool	0.92	7.43	N/A
	Central Darling	1.98	1.13	2.77
	Coolamon	2.82	15.99	2.65
	Coonamble	0.80	7.90	1.68
	Gilgandra	-0.40	10.51	1.95
	Gloucester#	1.94	4.59	N/A
	Gundagai	2.21	13.97	1.22
	Guyra	1.02	9.15	79.66
	Harden	1.12	10.54	0.90
	Hay	-0.48	11.01	2.61
	Lockhart	2.66	8.83	2.20
	Murrumbidgee	1.67	8.30	1.36
	Tumbarumba	1.03	-0.99	1.72
	Wakool	0.99	15.08	106.83
	Walcha	1.69	2.62	1.22
	Warren	-0.35	2.84	1.96
Weddin	1.26	4.62	1.52	
Group average	1.28	7.22	11.52	

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 2.7 – Capital expenditure ratio

Group	Council	2006/07 Ratio:1	2007/08 Ratio:1	2008/09 Ratio:1
10	Berrigan	1.78	3.74	1.21
	Bland	0.69	N/A	17.74
	Blayney	1.76	7.71	0.97
	Cobar	1.52	5.17	2.76
	Cooma-Monaro#	1.98	N/A	N/A
	Cootamundra	0.38	14.78	0.73
	Dungog	1.26	8.64	0.75
	Glen Innes Severn	0.12	7.13	0.55
	Gloucester#	N/A	N/A	1.70
	Gwydir	0.00	20.09	9.58
	Junee	19.39	9.04	1.94
	Kyogle	2.44	4.94	2.44
	Lachlan	1.32	5.19	1.48
	Liverpool Plains	1.05	5.18	1.08
	Murray	-4.53	7.63	2.81
	Narrandera	1.23	13.56	-0.16
	Narromine	1.16	11.09	1.01
	Oberon	2.57	7.08	4.12
	Snowy River	1.16	5.47	1.05
	Temora	1.71	6.88	2.14
	Tenterfield	1.00	3.76	1.46
	Upper Lachlan	-0.74	7.91	1.59
	Uralla	1.29	3.82	130.34
	Walgett	2.00	16.14	4.69
	Wellington	0.80	1.31	5.14
	Wentworth	1.51	2.25	2.63
	Group average	1.29	7.90	6.31

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 2.7 – Capital expenditure ratio

Group	Council	2006/07 Ratio:1	2007/08 Ratio:1	2008/09 Ratio:1
11	Bellingen	0.85	7.27	-0.59
	Cabonne	0.87	4.23	1.43
	Cooma-Monaro#	N/A	11.86	0.59
	Corowa	1.41	11.04	0.95
	Cowra	1.22	3.50	1.80
	Forbes	0.74	6.68	1.26
	Greater Hume	0.65	5.75	1.48
	Gunnedah	1.60	5.12	1.61
	Inverell	0.39	4.18	2.00
	Leeton	5.53	28.97	-1.84
	Moree Plains	1.77	6.17	1.90
	Muswellbrook	2.51	3.65	2.29
	Nambucca	0.36	4.98	0.89
	Narrabri	1.11	10.66	2.17
	Palerang	1.93	4.49	3.69
	Parkes	-0.34	4.76	0.33
	Tumut	11.49	2.36	3.52
	Upper Hunter	0.89	1.89	2.12
	Warrumbungle	N/A	N/A	1.54
	Yass Valley	0.67	2.58	0.94
Young	1.76	9.31	-0.18	
	Group average	1.77	5.84	1.36
	NSW State average	1.41	6.64	2.85

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Corporate

Corporate

There are two key performance indicators for corporate:

- Number of equivalent full time staff
- Compliance with statutory reporting deadlines.

KEY PERFORMANCE INDICATOR

3.1 Number of Equivalent Full Time Staff

Councils disclose the number of equivalent full time staff in their financial reports. This figure is based on the total number of full or part-time staff and casual staff on council's payroll on the last payday of June in each year. For example, 100 full time staff and 2 part-time staff who work 2.5 days per week equals 101 full time staff. It includes staff employed in council trading activities, such as water and sewerage.

Some factors affecting this indicator are:

- the council's budget and organisation structure
- changes in the use of casual staff
- the level of contracting out eg changes from day labour to contract work
- the type and extent of service delivery
- whether the council has created or reduced services
- boundary changes occurring during the year.

Comparative performance for 2006/07, 2007/08 and 2008/09

	2006/07	2007/08	2008/09
TABLE B3.11			
Number of equivalent full time staff			
NSW Mean	286	289	292
NSW High	1,512	1,517	1,595
NSW Low	30	32	32
NSW Median	183	195	199

Data source for this indicator: council financial reports.

Table 3.1 – Number of equivalent full time staff

Group	Council	2006/07	2007/08	Variation	
				%	%
1	Sydney	1,512.00	1,517.00	0.3	5.2
2	Ashfield	167.00	167.00	0.0	3.0
	Auburn#	253.00	N/A	N/A	N/A
	Botany Bay	355.00	364.00	2.5	-0.3
	Burwood	190.00	210.00	10.5	6.2
	Canada Bay#	297.00	N/A	N/A	N/A
	Hunters Hill	58.00	55.00	-5.2	3.3
	Kogarah	231.00	245.00	6.1	3.3
	Lane Cove	180.00	174.00	-3.3	0.0
	Leichhardt	448.00	456.00	1.8	0.0
	Manly	401.00	391.00	-2.5	1.8
	Mosman	168.00	168.00	0.0	-2.4
	North Sydney	325.00	335.00	3.1	1.5
	Pittwater	277.00	277.00	0.0	-2.5
	Strathfield	146.00	144.00	-1.4	0.0
	Waverley	516.00	540.00	4.7	2.6
	Willoughby	387.00	413.00	6.7	-4.1
	Woollahra	377.30	360.00	-4.6	0.3
	Group average	280.96	286.60	2.0	0.6
3	Auburn#	N/A	257.00	N/A	12.8
	Bankstown	707.13	712.59	0.8	1.5
	Blacktown	1,283.00	1,294.00	0.9	1.9
	Canada Bay#	N/A	285.00	N/A	4.6
	Canterbury	631.00	572.67	-9.2	-0.3
	Fairfield	729.00	930.00	27.6	-15.1
	Holroyd	404.00	433.00	7.2	0.0
	Hurstville	294.00	295.38	0.5	1.2
	Ku-ring-gai	471.00	471.00	0.0	-0.6
	Marrickville	490.00	487.00	-0.6	5.3
	Parramatta	762.00	753.00	-1.2	-2.3
	Randwick	523.00	470.00	-10.1	2.1
	Rockdale	369.60	352.90	-4.5	-2.3
	Ryde	475.00	476.00	0.2	2.1
	Sutherland	1,088.00	1,110.00	2.0	0.6
	Warringah	559.00	566.00	1.3	2.5
	Group average	627.55	591.60	-5.7	-0.2

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 3.1 – Number of equivalent full time staff

Group	Council	2006/07	2007/08	Variation %	2008/09	Variation %
4	Albury	435.00	436.00	0.2	443.00	1.6
	Armidale Dumaresq	228.00	237.00	3.9	262.00	10.5
	Ballina	256.00	255.00	-0.4	263.00	3.1
	Bathurst Regional	343.00	323.00	-5.8	357.00	10.5
	Bega Valley	286.60	270.19	-5.7	276.20	2.2
	Broken Hill	226.00	239.00	5.8	241.00	0.8
	Byron	253.50	254.00	0.2	255.44	0.6
	Cessnock	281.00	252.00	-10.3	265.00	5.2
	Clarence Valley	508.00	511.00	0.6	498.00	-2.5
	Coffs Harbour#	477.00	520.00	9.0	N/A	N/A
	Deniliquin	78.00	74.00	-5.1	75.00	1.4
	Dubbo	293.00	292.00	-0.3	310.00	6.2
	Eurobodalla	431.00	438.00	1.6	445.00	1.6
	Goulburn Mulwaree	280.00	272.00	-2.9	266.00	-2.2
	Great Lakes	304.00	336.00	10.5	298.00	-11.3
	Greater Taree	260.00	254.00	-2.3	268.00	5.5
	Griffith	285.00	300.00	5.3	315.00	5.0
	Kempsey	278.00	267.00	-4.0	276.00	3.4
	Kiama	242.00	240.00	-0.8	293.00	22.1
	Lismore	289.00	294.00	1.7	301.00	2.4
	Lithgow	170.00	173.00	1.8	182.00	5.2
	Maitland	308.10	321.00	4.2	327.00	1.9
	Mid-Western Regional	237.00	257.00	8.4	253.59	-1.3
	Orange	343.66	338.00	-1.6	328.59	-2.8
	Port Macquarie- Hastings	541.00	509.00	-5.9	455.00	-10.6
	Port Stephens	417.50	408.00	-2.3	No Data	N/A
	Queanbeyan	248.00	289.00	16.5	304.00	5.2
	Richmond Valley	245.00	222.00	-9.4	229.00	3.2
	Shellharbour	333.00	338.00	1.5	345.00	2.1
	Singleton	191.00	200.00	4.7	190.00	-5.0
	Tamworth Regional	465.00	490.00	5.4	503.00	2.7
	Wagga Wagga	419.00	436.00	4.1	449.00	3.0
	Wingecarribee	297.00	308.00	3.7	324.00	5.2
	Group average	310.59	313.73	1.0	309.61	-1.3
5	Coffs Harbour#	N/A	N/A	N/A	512.00	N/A
	Lake Macquarie	848.00	862.00	1.7	895.00	3.8
	Newcastle	918.00	908.00	-1.1	925.00	1.9
	Shoalhaven	721.00	743.00	3.1	763.00	2.7
	Tweed	685.00	695.00	1.5	698.00	0.4
	Wollongong	940.64	1,017.00	8.1	992.00	-2.5
	Group average	822.53	845.00	2.7	797.50	-5.6
6	Camden	255.00	278.00	9.0	270.20	-2.8
	Hawkesbury	251.00	246.00	-2.0	248.00	0.8
	Wollondilly	187.00	183.00	-2.1	199.40	9.0
	Group average	231.00	235.67	2.0	239.20	1.5

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 3.1 – Number of equivalent full time staff

Group	Council	2006/07	2007/08	Variation		
				%	%	
7	Blue Mountains	492.00	506.00	2.8	498.00	-1.6
	Campbelltown	637.00	646.00	1.4	613.00	-5.1
	Gosford	979.00	1,100.00	12.4	1,107.00	0.6
	Hills	593.00	620.00	4.6	605.00	-2.4
	Hornsby	584.00	591.00	1.2	603.00	2.0
	Liverpool	578.00	598.00	3.5	605.00	1.2
	Penrith	963.18	977.00	1.4	959.00	-1.8
	Wyong	865.00	878.00	1.5	1,039.00	18.3
	Group average	711.40	739.50	4.0	753.63	1.9
	8	Brewarrina#	N/A	53.00	N/A	59.00
Conargo		34.00	35.00	2.9	35.00	0.0
Jerilderie		41.00	42.00	2.4	43.00	2.4
Urana		30.00	32.00	6.7	32.00	0.0
Group average		35.00	40.50	15.7	42.25	4.3
9	Balranald	46.00	47.00	2.2	49.00	4.3
	Bogan	62.00	62.00	0.0	58.00	-6.5
	Bombala	54.00	52.00	-3.7	49.00	-5.8
	Boorowa	55.00	54.00	-1.8	50.00	-7.4
	Bourke	87.00	86.00	-1.1	86.00	0.0
	Brewarrina#	47.00	N/A	N/A	N/A	N/A
	Carrathool	83.00	83.00	0.0	No Data	N/A
	Central Darling	54.00	57.00	5.6	58.00	1.8
	Coolamon	65.00	75.00	15.4	64.00	-14.7
	Coonamble	101.00	105.00	4.0	96.00	-8.6
	Gilgandra	162.00	171.00	5.6	214.00	25.1
	Gloucester#	89.00	87.00	-2.2	N/A	N/A
	Gundagai	49.00	48.00	-2.0	50.00	4.2
	Guyra	54.00	38.00	-29.6	51.00	34.2
	Harden	51.00	49.00	-3.9	49.00	0.0
	Hay	51.00	51.00	0.0	51.00	0.0
	Lockhart	38.00	46.00	21.1	46.00	0.0
	Murrumbidgee	36.00	38.00	5.6	37.00	-2.6
	Tumbarumba	73.00	66.00	-9.6	79.00	19.7
	Wakool	58.00	62.00	6.9	62.00	0.0
	Walcha	58.00	58.00	0.0	64.00	10.3
	Warren	73.00	68.00	-6.8	67.00	-1.5
	Weddin	62.00	64.00	3.2	65.00	1.6
Group average	65.57	66.68	1.7	67.25	0.9	

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 3.1 – Number of equivalent full time staff

Group	Council	2006/07	2007/08	Variation %	2008/09	Variation %
10	Berrigan	87.00	82.00	-5.7	83.00	1.2
	Bland	146.00	No Data	N/A	170.00	N/A
	Blayney	61.00	62.00	1.6	65.00	4.8
	Cobar	173.00	170.00	-1.7	181.00	6.5
	Cooma-Monaro#	139.00	N/A	N/A	N/A	N/A
	Cootamundra	68.00	70.00	2.9	79.30	13.3
	Dungog	69.00	68.00	-1.4	65.00	-4.4
	Glen Innes Severn	127.00	122.00	-3.9	129.00	5.7
	Gloucester#	N/A	N/A	N/A	86.00	N/A
	Gwydir	146.00	155.00	6.2	159.00	2.6
	Junee	74.00	65.00	-12.2	67.00	3.1
	Kyogle	100.00	102.00	2.0	94.00	-7.8
	Lachlan	160.00	178.00	11.3	182.00	2.2
	Liverpool Plains	120.00	135.00	12.5	135.00	0.0
	Murray	77.00	81.00	5.2	78.00	-3.7
	Narrandera	110.00	105.00	-4.5	103.00	-1.9
	Narromine	80.00	75.00	-6.3	82.00	9.3
	Oberon	74.00	81.00	9.5	81.00	0.0
	Snowy River	104.00	124.00	19.2	127.70	3.0
	Temora	79.00	74.00	-6.3	74.00	0.0
	Tenterfield	100.00	93.00	-7.0	94.00	1.1
	Upper Lachlan	131.00	132.00	0.8	132.00	0.0
	Uralla	100.00	101.00	1.0	115.00	13.9
	Walgett	106.00	99.00	-6.6	101.00	2.0
	Wellington	144.00	136.00	-5.6	135.00	-0.7
	Wentworth	100.00	100.00	0.0	99.00	-1.0
	Group average	107.00	104.78	-2.1	108.68	3.7

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 3.1 – Number of equivalent full time staff

Group	Council	2006/07	2007/08	Variation %	2008/09	Variation %
11	Bellingen	121.00	125.00	3.3	128.00	2.4
	Cabonne	175.00	174.00	-0.6	179.00	2.9
	Cooma-Monaro#	N/A	141.60	N/A	143.00	1.0
	Corowa	96.00	97.00	1.0	97.00	0.0
	Cowra	153.00	157.00	2.6	161.00	2.5
	Forbes	95.00	97.00	2.1	98.00	1.0
	Greater Hume	142.00	141.00	-0.7	143.70	1.9
	Gunnedah	152.83	158.00	3.4	167.00	5.7
	Inverell	185.86	195.51	5.2	197.78	1.2
	Leeton	110.00	108.00	-1.8	110.00	1.9
	Moree Plains	240.00	209.00	-12.9	212.00	1.4
	Muswellbrook	149.00	133.00	-10.7	168.00	26.3
	Nambucca	117.00	119.00	1.7	119.94	0.8
	Narrabri	116.00	130.00	12.1	129.00	-0.8
	Palerang	114.00	113.50	-0.4	115.60	1.9
	Parkes	146.00	137.00	-6.2	136.00	-0.7
	Tumut	134.00	125.00	-6.7	141.00	12.8
	Upper Hunter	178.00	195.00	9.6	200.00	2.6
	Warrumbungle	169.00	No Data	N/A	173.00	N/A
	Yass Valley	129.00	125.00	-3.1	132.00	5.6
	Young	94.00	92.00	-2.1	93.00	1.1
	Group average	140.83	138.63	-1.6	144.95	4.6
	NSW State average	282.40	288.63	2.2	291.81	1.1

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

KEY PERFORMANCE INDICATOR

3.2 Compliance with statutory reporting deadlines

Councils are required to submit their annual reports to the Division of Local Government by 30 November each year. The annual report must include a State of the Environment (SoE) report. The SoE report is often submitted as a separate document due to its size or because it has been prepared as a regional SoE report with other councils.

In addition the annual report must include a statement on the council's performance in relation to access and equity activities to meet residents' needs. Access and equity activities are any activities that aim to promote social justice and enhance community well-being.

A copy of the council's audited financial reports and the auditor's report must be sent to the Chief Executive, Division of Local Government, and to the Australian Bureau of Statistics as soon as practicable after receiving the auditor's report (no later than 7 November). Councils must also include a complete copy of the audited financial report in their annual report.

The Chief Executive, Division of Local Government, may approve an extension of time for completing the financial report. If an extension has been granted for the financial report, the due date will be amended.

This indicator highlights the level of compliance by councils with the deadlines for submitting their annual reports, including SoE reports and a statement on the council's performance in relation to access and equity activities and audited financial reports.

As the Government's Integrated Planning and Reporting reforms are being implemented by councils in stages, the Division is no longer reporting on compliance with social/community plan reporting requirements. All councils are scheduled to have commenced operating under the Integrated Planning and Reporting framework by 2012/13. Appropriate compliance indicators will be introduced after that time.

Some factors affecting this indicator are:

- how efficiently the planning and reporting process is managed
- the efficiency of data management, including record keeping
- delays in receiving component sections eg the audited financial reports
- the availability of staff
- technical delays in publication.

Comparative performance for 2006/07, 2007/08 and 2008/09

Annual reports and SoE reports

In 2008/09, the percentage of councils that submitted their annual reports and SoE reports by the due date was 81.6% and 88.8% respectively.

In 2007/08, the percentage of councils that submitted their annual reports and SoE reports by the due date was 67.1% and 69.1% respectively.

Access and equity statements

In 2008/09 88.8% of councils included access and equity statements in their annual reports.

Financial reports

In 2008/09, 96.7% of councils met the due date for submitting financial reports. Seven extensions were granted. Four councils met the revised deadline.

In 2007/08, 92.1% of councils met the due date for submitting financial reports. Thirty two extensions were granted. Twenty three councils met the revised deadline.

In previous comparative publications, councils submitting annual reports, state of the environment reports, and financial reports after the due date were published as a measurement of the number of weeks they were submitted late to the Division. In this publication all reports, statements and plans will be published as "Y", for yes, received on time, or "N", for no, not received on time. Subsequently, presentation of the statutory reporting KPI tables is consistent and easy to read.

Compliance with statutory reporting deadlines

TABLE B3.21

	Annual reports		State of the Environment reports		Financial reports	
	No of Councils	%	No of councils	%	No of councils	%
On time	124	81.6	135	88.8	147	96.7%
Not received on time	28	18.4	17	11.2	5	3.3
Total	152	100.0	152	100.0	152	100.0

TABLE B3.22

Access and Equity Statements

	No	%
Received	135	88.8
Not received	17	11.2
Total	152	100.0

Symbols used for corporate reports received by the Division

On time	Y
Not received on time	N
Not applicable	N/A

Data source for this indicator: Division of Local Government records.

Table 3.2(i) – Annual report received on time by Division

Group	Council	2006/07	2007/08	2008/09
1	Sydney	Y	Y	Y
2	Ashfield	Y	N	N
	Auburn#	Y	N/A	N/A
	Botany Bay	N	N	Y
	Burwood	Y	N	Y
	Canada Bay#	Y	N/A	N/A
	Hunters Hill	Y	Y	Y
	Kogarah	N	Y	Y
	Lane Cove	Y	Y	Y
	Leichhardt	Y	Y	Y
	Manly	Y	Y	Y
	Mosman	Y	Y	Y
	North Sydney	Y	Y	Y
	Pittwater	Y	Y	Y
	Strathfield	Y	Y	Y
	Waverley	Y	Y	Y
	Willoughby	Y	N	Y
	Woollahra	Y	Y	Y
3	Auburn#	Y	Y	Y
	Bankstown	Y	Y	Y
	Blacktown	N	N	Y
	Canada Bay#	Y	Y	N
	Canterbury	Y	Y	Y
	Fairfield	Y	N	Y
	Holroyd	Y	Y	Y
	Hurstville	N	Y	Y
	Ku-ring-gai	Y	N	Y
	Marrickville	Y	Y	Y
	Parramatta	Y	Y	Y
	Randwick	Y	Y	Y
	Rockdale	Y	N	Y
	Ryde	Y	Y	Y
	Sutherland	Y	Y	Y
	Warringah	Y	Y	Y

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 3.2(i) – Annual report received on time by Division

Group	Council	2006/07	2007/08	2008/09
4	Albury	Y	Y	Y
	Armidale Dumaresq	N	N	N
	Ballina	Y	Y	Y
	Bathurst Regional	Y	Y	Y
	Bega Valley	Y	N	Y
	Broken Hill	N	N	Y
	Byron	Y	N	N
	Cessnock	N	Y	Y
	Clarence Valley	Y	N	Y
	Coffs Harbour#	Y	Y	N/A
	Deniliquin	N	N	N
	Dubbo	Y	Y	Y
	Eurobodalla	Y	Y	Y
	Goulburn Mulwaree	Y	Y	Y
	Great Lakes	Y	Y	Y
	Greater Taree	Y	N	Y
	Griffith	Y	Y	Y
	Kempsey	Y	N	N
	Kiama	Y	Y	Y
	Lismore	Y	Y	N
	Lithgow	Y	Y	Y
	Maitland	N	N	Y
	Mid-Western Regional	Y	Y	Y
	Orange	Y	Y	Y
	Port Macquarie-Hastings	N	Y	Y
	Port Stephens	N	Y	N
	Queanbeyan	Y	Y	Y
	Richmond Valley	Y	Y	Y
	Shellharbour	Y	Y	Y
	Singleton	Y	Y	Y
Tamworth Regional	Y	Y	Y	
Wagga Wagga	Y	Y	Y	
Wingecarribee	Y	Y	N	
5	Coffs Harbour#	Y	N/A	Y
	Lake Macquarie	Y	Y	Y
	Newcastle	Y	Y	Y
	Shoalhaven	Y	Y	Y
	Tweed	Y	Y	N
	Wollongong	Y	N	Y
6	Camden	Y	Y	Y
	Hawkesbury	Y	Y	Y
	Wollondilly	Y	Y	N

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 3.2(i) – Annual report received on time by Division

Group	Council	2006/07	2007/08	2008/09
7	Blue Mountains	N	Y	Y
	Campbelltown	Y	Y	Y
	Gosford	Y	Y	Y
	Hills	Y	Y	Y
	Hornsby	Y	Y	Y
	Liverpool	Y	N	Y
	Penrith	Y	Y	Y
	Wyong	Y	Y	Y
8	Brewarrina#	N	N	N
	Conargo	Y	Y	Y
	Jerilderie	Y	Y	Y
	Urana	Y	N	Y
9	Balranald	N	N	Y
	Bogan	Y	N	Y
	Bombala	N	N	Y
	Boorowa	Y	Y	Y
	Bourke	Y	N	Y
	Brewarrina#	N	N/A	N/A
	Carrathool	Y	Y	N
	Central Darling	N	N	Y
	Coolamon	Y	Y	Y
	Coonamble	Y	Y	Y
	Gilgandra	Y	Y	Y
	Gloucester#	N	N	N/A
	Gundagai	N	N	Y
	Guyra	Y	N	N
	Harden	Y	Y	N
	Hay	N	N	Y
	Lockhart	Y	Y	Y
	Murrumbidgee	N	N	N
	Tumbarumba	Y	Y	N
	Wakool	N	N	Y
Walcha	Y	Y	Y	
Warren	N	Y	Y	
Weddin	Y	Y	Y	

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 3.2(i) – Annual report received on time by Division

Group	Council	2006/07	2007/08	2008/09
10	Berrigan	N	Y	Y
	Bland	N	N	Y
	Blayney	Y	Y	Y
	Cobar	N	N	N
	Cooma-Monaro#	Y	N/A	N/A
	Cootamundra	Y	Y	Y
	Dungog	Y	Y	N
	Glen Innes Severn	Y	N	Y
	Gloucester#	N/A	N/A	Y
	Gwydir	N	N	Y
	Junee	N	N	Y
	Kyogle	Y	Y	Y
	Lachlan	N	N	Y
	Liverpool Plains	Y	Y	Y
	Murray	N	Y	Y
	Narrandera	Y	Y	N
	Narromine	Y	Y	Y
	Oberon	Y	Y	Y
	Snowy River	N	Y	Y
	Temora	Y	Y	Y
	Tenterfield	N	N	N
	Upper Lachlan	Y	Y	Y
	Uralla	N	N	N
	Walgett	Y	N	Y
	Wellington	Y	N	N
	Wentworth	Y	Y	N

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 3.2(i) – Annual report received on time by Division

Group	Council	2006/07	2007/08	2008/09
11	Bellingen	N	N	N
	Cabonne	Y	Y	Y
	Cooma-Monaro#	N/A	Y	Y
	Corowa	Y	Y	Y
	Cowra	Y	Y	Y
	Forbes	N	N	Y
	Greater Hume	Y	Y	Y
	Gunnedah	Y	Y	Y
	Inverell	Y	Y	Y
	Leeton	Y	Y	Y
	Moree Plains	Y	Y	Y
	Muswellbrook	Y	Y	N
	Nambucca	Y	N	N
	Narrabri	N	N	Y
	Palerang	N	N	N
	Parkes	Y	Y	Y
	Tumut	N	N	Y
	Upper Hunter	N	Y	Y
	Warrumbungle	N	N	Y
	Yass Valley	N	Y	Y
Young	N	N	Y	

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 3.2(ii) – State of the Environment report received on time by Division

Group	Council	2006/07	2007/08	2008/09
1	Sydney	Y	Y	Y
2	Ashfield	Y	N	Y
	Auburn#	Y	N/A	N/A
	Botany Bay	Y	N	N
	Burwood	Y	N	Y
	Canada Bay#	N	N/A	N/A
	Hunters Hill	Y	Y	Y
	Kogarah	N	Y	Y
	Lane Cove	Y	Y	Y
	Leichhardt	Y	Y	Y
	Manly	Y	Y	Y
	Mosman	Y	Y	Y
	North Sydney	Y	Y	Y
	Pittwater	Y	Y	Y
	Strathfield	N	Y	Y
	Waverley	Y	Y	Y
	Willoughby	Y	Y	Y
	Woollahra	Y	Y	Y
3	Auburn#	N/A	Y	Y
	Bankstown	N	Y	Y
	Blacktown	N	N	N
	Canada Bay#	N/A	Y	N
	Canterbury	N	Y	Y
	Fairfield	Y	N	Y
	Holroyd	Y	Y	Y
	Hurstville	Y	Y	Y
	Ku-ring-gai	Y	Y	Y
	Marrickville	N	Y	Y
	Parramatta	Y	Y	Y
	Randwick	Y	Y	Y
	Rockdale	Y	N	Y
	Ryde	Y	Y	Y
	Sutherland	Y	N	Y
	Warringah	Y	Y	Y

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 3.2(ii) – State of the Environment report received on time by Division

Group	Council	2006/07	2007/08	2008/09
4	Albury	Y	Y	Y
	Armidale Dumaresq	Y	N	Y
	Ballina	Y	Y	Y
	Bathurst Regional	Y	Y	Y
	Bega Valley	Y	N	Y
	Broken Hill	Y	N	Y
	Byron	Y	N	N
	Cessnock	Y	Y	Y
	Clarence Valley	Y	N	Y
	Coffs Harbour#	Y	Y	N/A
	Deniliquin	N	Y	Y
	Dubbo	Y	Y	Y
	Eurobodalla	Y	Y	Y
	Goulburn Mulwaree	Y	Y	Y
	Great Lakes	Y	Y	Y
	Greater Taree	Y	N	Y
	Griffith	Y	Y	Y
	Kempsey	Y	N	N
	Kiama	Y	Y	Y
	Lismore	N	Y	Y
	Lithgow	Y	Y	Y
	Maitland	N	N	Y
	Mid-Western Regional	Y	Y	Y
	Orange	Y	Y	Y
	Port Macquarie-Hastings	N	Y	Y
	Port Stephens	N	Y	N
	Queanbeyan	N	Y	Y
	Richmond Valley	Y	Y	Y
	Shellharbour	Y	Y	Y
	Singleton	Y	Y	Y
Tamworth Regional	Y	Y	Y	
Wagga Wagga	Y	Y	Y	
Wingecarribee	Y	Y	Y	
5	Coffs Harbour#	N/A	N/A	Y
	Lake Macquarie	Y	Y	Y
	Newcastle	Y	Y	Y
	Shoalhaven	Y	Y	Y
	Tweed	Y	Y	Y
Wollongong	Y	Y	Y	
6	Camden	Y	Y	Y
	Hawkesbury	Y	Y	Y
	Wollondilly	Y	Y	Y

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 3.2(ii) – State of the Environment report received on time by Division

Group	Council	2006/07	2007/08	2008/09
7	Blue Mountains	Y	Y	Y
	Campbelltown	N	Y	Y
	Gosford	N	Y	Y
	Hills	Y	Y	Y
	Hornsby	Y	Y	Y
	Liverpool	N	N	Y
	Penrith	Y	Y	Y
	Wyong	N	Y	Y
8	Brewarrina#	N/A	Y	N
	Conargo	Y	Y	Y
	Jerilderie	N	Y	Y
	Urana	Y	N	Y
9	Balranald	Y	N	Y
	Bogan	Y	N	Y
	Bombala	N	N	Y
	Boorowa	Y	N	Y
	Bourke	Y	N	Y
	Brewarrina#	N	N/A	N/A
	Carrathool	Y	Y	N
	Central Darling	N	N	N
	Coolamon	Y	Y	Y
	Coonamble	Y	Y	Y
	Gilgandra	Y	Y	Y
	Gloucester#	N	N	N/A
	Gundagai	N	N	Y
	Guyra	Y	N	N
	Harden	Y	Y	Y
	Hay	Y	N	Y
	Lockhart	Y	Y	Y
	Murrumbidgee	N	N	N
	Tumbarumba	N	Y	N
	Wakool	N	N	Y
	Walcha	Y	N	Y
	Warren	N	Y	Y
	Weddin	Y	Y	Y

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 3.2(ii) – State of the Environment report received on time by Division

Group	Council	2006/07	2007/08	2008/09
10	Berrigan	Y	Y	Y
	Bland	N	N	Y
	Blayney	N	Y	Y
	Cobar	N	N	Y
	Cooma-Monaro#	Y	N/A	N/A
	Cootamundra	Y	N	Y
	Dungog	Y	Y	Y
	Glen Innes Severn	Y	N	Y
	Gloucester#	N/A	N/A	Y
	Gwydir	N	N	Y
	Junee	N	N	Y
	Kyogle	Y	Y	Y
	Lachlan	Y	Y	Y
	Liverpool Plains	Y	Y	Y
	Murray	Y	Y	Y
	Narrandera	Y	Y	Y
	Narromine	Y	Y	Y
	Oberon	Y	Y	Y
	Snowy River	N	Y	Y
	Temora	Y	Y	Y
	Tenterfield	N	N	N
	Upper Lachlan	Y	N	Y
	Uralla	Y	N	N
	Walgett	Y	N	Y
	Wellington	Y	Y	Y
	Wentworth	Y	Y	Y

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 3.2(ii) – State of the Environment report received on time by Division

Group	Council	2006/07	2007/08	2008/09
11	Bellingen	Y	N	Y
	Cabonne	Y	Y	N
	Cooma-Monaro#	N/A	Y	Y
	Corowa	N	Y	Y
	Cowra	Y	Y	Y
	Forbes	N	N	Y
	Greater Hume	N	Y	Y
	Gunnedah	Y	Y	Y
	Inverell	Y	N	Y
	Leeton	N	Y	Y
	Moree Plains	Y	Y	Y
	Muswellbrook	Y	Y	N
	Nambucca	Y	Y	Y
	Narrabri	N	N	Y
	Palerang	Y	N	N
	Parkes	Y	Y	Y
	Tumut	Y	N	Y
	Upper Hunter	Y	N	Y
	Warrumbungle	N	Y	Y
	Yass Valley	N	Y	Y
Young	N	N	Y	

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 3.2(iii) – Financial report received by Division

Group	Council	2006/07	2007/08	2008/09
1	Sydney	N	Y	Y
2	Ashfield	Y	Y	Y
	Auburn#	Y	N/A	N/A
	Botany Bay	Y	Y	Y
	Burwood	N	Y	Y
	Canada Bay#	Y	N/A	N/A
	Hunters Hill	Y	Y	Y
	Kogarah	Y	Y	Y
	Lane Cove	Y	Y	Y
	Leichhardt	Y	Y	Y
	Manly	Y	Y	Y
	Mosman	Y	Y	Y
	North Sydney	Y	Y	Y
	Pittwater	Y	Y	Y
	Strathfield	Y	N	N
	Waverley	Y	Y	Y
	Willoughby	Y	Y	Y
	Woollahra	Y	Y	Y
	Group average			
3	Auburn#	N/A	Y	Y
	Bankstown	Y	Y	Y
	Blacktown	Y	Y	Y
	Canada Bay#	N/A	Y	Y
	Canterbury	Y	Y	Y
	Fairfield	Y	Y	Y
	Holroyd	Y	N	Y
	Hurstville	Y	Y	Y
	Ku-ring-gai	Y	Y	Y
	Marrickville	Y	Y	Y
	Parramatta	Y	Y	Y
	Randwick	Y	Y	Y
	Rockdale	Y	Y	Y
	Ryde	Y	Y	Y
	Sutherland	Y	Y	Y
	Warringah	Y	Y	Y

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 3.2(iii) – Financial report received by Division

Group	Council	2006/07	2007/08	2008/09
4	Albury	Y	Y	Y
	Armidale Dumaresq	N	Y	Y
	Ballina	Y	Y	Y
	Bathurst Regional	Y	Y	Y
	Bega Valley	Y	Y	Y
	Broken Hill	N	Y	Y
	Byron	Y	Y	Y
	Cessnock	Y	Y	Y
	Clarence Valley	Y	Y	Y
	Coffs Harbour#	N	N	N/A
	Deniliquin	N	N	Y
	Dubbo	Y	Y	Y
	Eurobodalla	Y	Y	Y
	Goulburn Mulwaree	Y	Y	Y
	Great Lakes	Y	Y	Y
	Greater Taree	Y	Y	Y
	Griffith	Y	Y	Y
	Kempsey	Y	Y	Y
	Kiama	Y	Y	Y
	Lismore	Y	Y	Y
	Lithgow	Y	Y	N
	Maitland	Y	Y	Y
	Mid-Western Regional	Y	Y	Y
	Orange	Y	Y	Y
	Port Macquarie-Hastings	Y	Y	Y
	Port Stephens	Y	N	N
	Queanbeyan	Y	Y	Y
	Richmond Valley	Y	Y	Y
	Shellharbour	Y	Y	Y
	Singleton	Y	Y	Y
Tamworth Regional	Y	Y	Y	
Wagga Wagga	Y	Y	Y	
Wingecarribee	Y	Y	Y	
5	Coffs Harbour#	N/A	N/A	Y
	Lake Macquarie	Y	Y	Y
	Newcastle	Y	Y	Y
	Shoalhaven	Y	Y	Y
	Tweed	Y	Y	Y
	Wollongong	Y	Y	Y
6	Camden	Y	Y	Y
	Hawkesbury	Y	Y	Y
	Wollondilly	Y	Y	Y

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 3.2(iii) – Financial report received by Division

Group	Council	2006/07	2007/08	2008/09
7	Blue Mountains	Y	Y	Y
	Campbelltown	Y	Y	Y
	Gosford	Y	Y	Y
	Hills	Y	Y	Y
	Hornsby	Y	Y	Y
	Liverpool	Y	Y	Y
	Penrith	Y	Y	Y
	Wyong	Y	Y	Y
8	Brewarrina#	N/A	Y	Y
	Conargo	Y	Y	Y
	Jerilderie	Y	Y	Y
	Urana	Y	Y	Y
9	Balranald	Y	Y	Y
	Bogan	Y	Y	Y
	Bombala	Y	Y	Y
	Boorowa	Y	Y	Y
	Bourke	Y	Y	Y
	Brewarrina#	Y	N/A	N/A
	Carrathool	N	Y	N
	Central Darling	Y	Y	Y
	Coolamon	Y	Y	Y
	Coonamble	Y	Y	Y
	Gilgandra	Y	Y	Y
	Gloucester#	Y	Y	N/A
	Gundagai	Y	Y	Y
	Guyra	N	Y	Y
	Harden	Y	Y	Y
	Hay	Y	Y	Y
	Lockhart	Y	Y	Y
	Murrumbidgee	Y	Y	Y
	Tumbarumba	Y	Y	Y
	Wakool	Y	Y	Y
Walcha	Y	Y	Y	
Warren	Y	Y	Y	
Weddin	Y	N	Y	

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 3.2(iii) – Financial report received by Division

Group	Council	2006/07	2007/08	2008/09
10	Berrigan	Y	Y	Y
	Bland	Y	N	Y
	Blayney	Y	Y	Y
	Cobar	Y	Y	Y
	Cooma-Monaro#	Y	N/A	N/A
	Cootamundra	Y	Y	Y
	Dungog	Y	Y	Y
	Glen Innes Severn	Y	N	Y
	Gloucester#	N/A	N/A	Y
	Gwydir	N	N	Y
	Junee	Y	Y	Y
	Kyogle	Y	Y	Y
	Lachlan	N	Y	Y
	Liverpool Plains	Y	Y	Y
	Murray	Y	Y	Y
	Narrandera	Y	Y	Y
	Narromine	Y	Y	Y
	Oberon	Y	Y	Y
	Snowy River	N	Y	Y
	Temora	Y	Y	Y
	Tenterfield	N	N	Y
	Upper Lachlan	Y	Y	Y
	Uralla	Y	Y	Y
	Walgett	Y	Y	Y
	Wellington	Y	Y	Y
	Wentworth	Y	Y	Y

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 3.2(iii) – Financial report received by Division

Group	Council	2006/07	2007/08	2008/09
11	Bellingen	N	Y	Y
	Cabonne	Y	Y	Y
	Cooma-Monaro#	N/A	Y	Y
	Corowa	Y	Y	Y
	Cowra	Y	Y	Y
	Forbes	Y	Y	Y
	Greater Hume	Y	Y	Y
	Gunnedah	Y	Y	Y
	Inverell	Y	Y	Y
	Leeton	N	N	Y
	Moree Plains	Y	Y	Y
	Muswellbrook	Y	Y	Y
	Nambucca	Y	Y	Y
	Narrabri	Y	N	Y
	Palerang	N	Y	Y
	Parkes	Y	Y	Y
	Tumut	Y	Y	Y
	Upper Hunter	Y	Y	Y
	Warrumbungle	N	N	N
	Yass Valley	N	Y	Y
Young	Y	Y	Y	

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 3.2(iv) – Access and equity statements

Group	Council	2006/07	2007/08	2008/09
1	Sydney	Y	Y	Y
2	Ashfield	Y	Y	Y
	Auburn#	Y	N/A	N/A
	Botany Bay	Y	Y	Y
	Burwood	Y	Y	Y
	Canada Bay#	Y	N/A	N/A
	Hunters Hill	Y	Y	Y
	Kogarah	Y	Y	Y
	Lane Cove	Y	Y	Y
	Leichhardt	Y	Y	Y
	Manly	Y	Y	Y
	Mosman	Y	Y	Y
	North Sydney	Y	Y	Y
	Pittwater	Y	Y	Y
	Strathfield	Y	Y	Y
	Waverley	Y	Y	Y
	Willoughby	Y	Y	Y
	Woollahra	Y	Y	Y
3	Auburn#	N/A	Y	Y
	Bankstown	Y	Y	Y
	Blacktown	Y	Y	Y
	Canada Bay#	N/A	Y	Y
	Canterbury	Y	Y	Y
	Fairfield	Y	N	Y
	Holroyd	Y	Y	Y
	Hurstville	Y	Y	Y
	Ku-ring-gai	Y	N	Y
	Marrickville	Y	Y	Y
	Parramatta	Y	Y	Y
	Randwick	Y	Y	Y
	Rockdale	Y	Y	Y
	Ryde	Y	Y	Y
	Sutherland	Y	Y	Y
	Warringah	Y	Y	Y

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 3.2(iv) – Access and equity statements

Group	Council	2006/07	2007/08	2008/09
4	Albury	Y	Y	Y
	Armidale Dumaresq	Y	Y	Y
	Ballina	Y	Y	Y
	Bathurst Regional	Y	Y	Y
	Bega Valley	Y	Y	Y
	Broken Hill	Y	Y	Y
	Byron	Y	Y	N
	Cessnock	Y	Y	Y
	Clarence Valley	Y	N	Y
	Coffs Harbour#	Y	Y	N/A
	Deniliquin	Y	N	N
	Dubbo	Y	Y	Y
	Eurobodalla	Y	Y	Y
	Goulburn Mulwaree	Y	Y	Y
	Great Lakes	Y	Y	Y
	Greater Taree	Y	Y	Y
	Griffith	Y	Y	Y
	Kempsey	Y	N	N
	Kiama	Y	Y	Y
	Lismore	Y	Y	N
	Lithgow	Y	Y	Y
	Maitland	Y	Y	Y
	Mid-Western Regional	Y	N	N
	Orange	Y	Y	Y
	Port Macquarie-Hastings	Y	Y	Y
	Port Stephens	Y	Y	Y
	Queanbeyan	Y	Y	Y
	Richmond Valley	Y	Y	Y
	Shellharbour	Y	Y	Y
	Singleton	Y	Y	Y
Tamworth Regional	Y	Y	Y	
Wagga Wagga	Y	Y	Y	
Wingecarribee	Y	Y	Y	
5	Coffs Harbour#	N/A	N/A	Y
	Lake Macquarie	Y	Y	Y
	Newcastle	Y	Y	Y
	Shoalhaven	Y	Y	Y
	Tweed	Y	Y	Y
	Wollongong	Y	Y	Y
6	Camden	Y	Y	Y
	Hawkesbury	Y	Y	Y
	Wollondilly	Y	Y	Y

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 3.2(iv) – Access and equity statements

Group	Council	2006/07	2007/08	2008/09
7	Blue Mountains	Y	Y	Y
	Campbelltown	Y	Y	Y
	Gosford	Y	Y	Y
	Hills	Y	Y	Y
	Hornsby	Y	Y	Y
	Liverpool	Y	N	Y
	Penrith	Y	Y	Y
	Wyong	Y	Y	Y
8	Brewarrina#	N/A	N	N
	Conargo	N	Y	Y
	Jerilderie	Y	Y	Y
	Urana	Y	Y	Y
9	Balranald	Y	Y	N
	Bogan	Y	N	Y
	Bombala	Y	Y	Y
	Boorowa	Y	Y	Y
	Bourke	Y	Y	Y
	Brewarrina#	Y	N/A	N/A
	Carrathool	Y	Y	N
	Central Darling	Y	N	Y
	Coolamon	Y	Y	Y
	Coonamble	Y	Y	Y
	Gilgandra	Y	Y	N
	Gloucester#	Y	Y	N/A
	Gundagai	Y	Y	Y
	Guyra	Y	Y	Y
	Harden	Y	Y	N
	Hay	Y	Y	Y
	Lockhart	Y	Y	Y
	Murrumbidgee	Y	Y	N
	Tumbarumba	Y	Y	N
	Wakool	Y	N	Y
	Walcha	Y	Y	Y
Warren	Y	Y	Y	
Weddin	Y	Y	N	

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 3.2(iv) – Access and equity statements

Group	Council	2006/07	2007/08	2008/09
10	Berrigan	Y	Y	N
	Bland	Y	N	Y
	Blayney	Y	Y	Y
	Cobar	Y	Y	Y
	Cooma-Monaro#	Y	N/A	N/A
	Cootamundra	Y	N	Y
	Dungog	Y	Y	Y
	Glen Innes Severn	Y	Y	Y
	Gloucester#	N/A	N/A	Y
	Gwydir	N	Y	Y
	Junee	Y	Y	Y
	Kyogle	Y	Y	Y
	Lachlan	Y	N	Y
	Liverpool Plains	Y	Y	Y
	Murray	Y	Y	Y
	Narrandera	Y	Y	Y
	Narromine	Y	Y	Y
	Oberon	Y	Y	Y
	Snowy River	Y	Y	Y
	Temora	Y	Y	Y
	Tenterfield	Y	N	Y
	Upper Lachlan	Y	Y	Y
	Uralla	Y	N	N
	Walgett	Y	Y	Y
	Wellington	Y	N	Y
	Wentworth	Y	N	Y

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 3.2(iv) – Access and equity statements

Group	Council	2006/07	2007/08	2008/09
11	Bellingen	Y	N	Y
	Cabonne	Y	Y	Y
	Cooma-Monaro#	N/A	Y	Y
	Corowa	Y	Y	Y
	Cowra	Y	Y	Y
	Forbes	Y	Y	Y
	Greater Hume	Y	Y	Y
	Gunnedah	Y	Y	Y
	Inverell	Y	Y	Y
	Leeton	Y	Y	Y
	Moree Plains	Y	Y	Y
	Muswellbrook	Y	Y	N
	Nambucca	Y	N	Y
	Narrabri	Y	Y	Y
	Palerang	Y	Y	N
	Parkes	Y	Y	Y
	Tumut	Y	Y	Y
	Upper Hunter	Y	Y	Y
	Warrumbungle	N	N	Y
	Yass Valley	Y	Y	Y
Young	Y	Y	Y	

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Environmental management and health services

The sustainable management of natural resources, the protection of the environment and the maintenance of public health are key council responsibilities.

Councils with smaller populations will generally have higher costs per capita than councils with larger populations, due to economies of scale, i.e. the decrease in unit cost of a product or service resulting from large-scale operations.

There is one key performance indicator for environmental management and health services.

KEY PERFORMANCE INDICATOR

4.1 Environmental management and health expenses per capita

This indicator measures the amount spent on environmental management and health per head of population.

The formula used for this indicator is:

$$\frac{\text{Total environmental management and health expenses}}{\text{Estimated resident population within council boundaries}}$$

Some factors affecting this indicator are:

- the number of environmental management and health staff employed
- council policies about regulation
- changes in population
- the land usage mix
- socioeconomic factors
- the extent to which State legislation is applicable
- changes in council cost allocation practices
- short term programs.

Comparative performance for 2006/07, 2007/08 and 2008/09

The total environmental management and health expenses were \$174.4 million for 2006/07, \$186.9 million for 2007/08 and \$206.8 million for 2008/09.

TABLE 4.11 Range of environmental management and health expenses per capita in NSW

	2006/07		2007/08		2008/09	
	No of Councils	%	No of councils	%	No of councils	%
Less than \$15 per capita	26	17.1	27	17.8	25	16.4
\$15 to \$30 per capita	49	32.2	41	27.0	38	25.0
\$30 to \$45 per capita	32	21.1	33	21.7	29	19.1
More than \$45 per capita	45	29.6	49	32.2	58	38.2
Not reported	0	0.0	2	1.3	2	1.3
Total	152	100.0	152	100.0	152	100.0

	2006/07	2007/08	2008/09
TABLE 4.12	Environmental management and health expenses per capita		
	\$	\$	\$
NSW Mean	26	27	30
NSW High	378	277	236
NSW Low	6	7	0
NSW Median	31	32	37

Data sources for this indicator: council financial reports: #special schedule no. 1, expenses from continuing operations – health: administration and inspection, immunisation, food control, insect and vermin control, noxious plants, health centres and other – housing and community amenities: environment protection. The estimated resident population within council boundaries is the preliminary figure calculated by ABS for 30 June 2008.

Note #special schedule 1 is not audited.

Table 4.1 – Environmental management and health expenses per capita

Group	Council	2006/07 \$	2007/08 \$	Variation %	2008/09 \$	Variation %
1	Sydney	35.24	49.04	39.2	61.32	25.1
2	Ashfield	14.83	14.99	1.1	11.70	-21.9
	Auburn#	12.63	N/A	N/A	N/A	N/A
	Botany Bay	29.37	20.23	-31.1	15.66	-22.6
	Burwood	10.32	10.32	-0.1	11.24	9.0
	Canada Bay#	9.27	N/A	N/A	N/A	N/A
	Hunters Hill	8.48	10.62	25.2	9.23	-13.1
	Kogarah	16.07	22.25	38.4	24.09	8.3
	Lane Cove	24.03	28.11	17.0	32.14	14.3
	Leichhardt	26.64	26.77	0.5	26.27	-1.9
	Manly	51.18	41.23	-19.4	43.87	6.4
	Mosman	43.78	40.35	-7.8	41.05	1.7
	North Sydney	42.83	43.43	1.4	47.20	8.7
	Pittwater	22.19	25.76	16.0	30.57	18.7
	Strathfield	14.11	9.43	-33.2	0.43	-95.5
	Waverley	37.74	39.01	3.4	40.57	4.0
	Willoughby	25.10	39.95	59.2	64.96	62.6
	Woollahra	18.38	19.23	4.6	19.25	0.1
	Group average	24.12	28.13	16.6	31.08	10.5
3	Auburn#	N/A	8.61	N/A	6.03	-30.0
	Bankstown	18.13	20.60	13.6	20.18	-2.0
	Blacktown	7.39	9.16	23.9	8.70	-5.0
	Canada Bay#	N/A	9.15	N/A	10.34	13.0
	Canterbury	21.34	9.77	-54.2	11.54	18.1
	Fairfield	13.15	12.35	-6.1	8.93	-27.6
	Holroyd	18.92	17.12	-9.5	16.52	-3.5
	Hurstville	15.24	14.75	-3.2	20.76	40.7
	Ku-ring-gai	35.24	34.58	-1.9	29.29	-15.3
	Marrickville	14.39	17.68	22.9	25.17	42.4
	Parramatta	12.90	10.84	-16.0	11.93	10.1
	Randwick	27.86	29.91	7.4	35.05	17.2
	Rockdale	9.57	17.62	84.0	17.77	0.8
	Ryde	11.24	11.94	6.2	16.54	38.6
	Sutherland	5.63	7.62	35.4	8.63	13.4
	Warringah	28.92	13.70	-52.6	13.33	-2.7
	Group average	15.91	14.61	-8.1	15.15	3.7

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 4.1 – Environmental management and health expenses per capita

Group	Council	2006/07 \$	2007/08 \$	Variation %	2008/09 \$	Variation %
4	Albury	7.07	7.32	3.6	6.69	-8.6
	Armidale Dumaresq	46.95	23.82	-49.3	39.96	67.7
	Ballina	25.99	28.27	8.8	36.57	29.4
	Bathurst Regional	32.13	48.59	51.2	67.11	38.1
	Bega Valley	40.66	44.10	8.5	40.42	-8.3
	Broken Hill	39.56	50.16	26.8	22.05	-56.0
	Byron	31.23	31.44	0.7	37.26	18.5
	Cessnock	20.35	20.62	1.3	22.15	7.4
	Clarence Valley	103.91	102.36	-1.5	101.44	-0.9
	Coffs Harbour#	11.40	12.20	7.0	N/A	N/A
	Deniliquin	21.26	32.32	52.0	38.51	19.1
	Dubbo	19.14	20.43	6.8	20.69	1.3
	Eurobodalla	59.57	64.29	7.9	63.24	-1.6
	Goulburn Mulwaree	21.53	29.64	37.7	30.25	2.0
	Great Lakes	55.38	89.26	61.2	55.06	-38.3
	Greater Taree	52.62	64.31	22.2	67.60	5.1
	Griffith	18.55	24.42	31.6	22.98	-5.9
	Kempsey	74.05	75.19	1.5	76.10	1.2
	Kiama	43.08	46.48	7.9	60.37	29.9
	Lismore	54.44	47.19	-13.3	39.54	-16.2
	Lithgow	21.40	18.89	-11.7	10.72	-43.3
	Maitland	14.30	13.86	-3.1	14.79	6.7
	Mid-Western Regional	20.44	26.21	28.2	31.67	20.8
	Orange	9.82	8.25	-16.0	9.90	20.0
	Port Macquarie-Hastings	30.01	31.99	6.6	40.98	28.1
	Port Stephens	34.33	29.49	-14.1	No Data	N/A
	Queanbeyan	21.40	21.45	0.2	31.51	46.9
	Richmond Valley	58.96	47.77	-19.0	59.15	23.8
	Shellharbour	8.01	9.08	13.3	9.00	-1.0
	Singleton	22.05	25.28	14.6	28.39	12.3
Tamworth Regional	18.18	18.70	2.9	18.71	0.1	
Wagga Wagga	44.51	48.91	9.9	178.64	265.3	
Wingecarribee	29.39	32.01	8.9	33.05	3.2	
	Group average	32.65	34.70	6.3	44.14	27.2
5	Coffs Harbour#	N/A	N/A	N/A	10.91	N/A
	Lake Macquarie	21.40	23.90	11.6	28.30	18.4
	Newcastle	39.89	39.03	-2.2	47.29	21.2
	Shoalhaven	56.69	105.57	86.2	65.02	-38.4
	Tweed	38.22	43.98	15.1	50.11	13.9
	Wollongong	36.45	34.28	-6.0	35.75	4.3
	Group average	36.03	42.86	18.9	38.95	-9.1
6	Camden	17.69	19.26	8.8	18.50	-3.9
	Hawkesbury	15.89	12.28	-22.7	8.98	-26.9
	Wollondilly	17.46	18.38	5.3	27.90	51.8
	Group average	16.91	16.24	-3.9	17.24	6.1

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 4.1 – Environmental management and health expenses per capita

Group	Council	2006/07 \$	2007/08 \$	Variation %	2008/09 \$	Variation %
7	Blue Mountains	56.76	66.15	16.5	66.79	1.0
	Campbelltown	16.48	18.66	13.2	21.39	14.7
	Gosford	7.42	7.65	3.1	3.49	-54.4
	Hills	8.83	9.39	6.4	11.27	20.0
	Hornsby	28.58	28.03	-1.9	29.34	4.7
	Liverpool	11.20	12.10	8.0	10.26	-15.2
	Penrith	18.49	20.55	11.1	25.08	22.0
	Wyong	25.04	27.53	10.0	32.36	17.5
	Group average	18.91	20.51	8.5	21.71	5.9
8	Brewarrina#	N/A	96.71	N/A	169.94	75.7
	Conargo	77.14	81.80	6.0	92.40	13.0
	Jerilderie	50.61	67.38	33.1	53.71	-20.3
	Urana	89.40	91.76	2.6	104.72	14.1
	Group average	70.63	84.45	19.6	108.31	28.3
9	Balranald	29.34	37.39	27.5	37.78	1.0
	Bogan	26.98	35.19	30.4	29.11	-17.3
	Bombala	49.25	42.13	-14.5	59.21	40.6
	Boorowa	52.69	57.64	9.4	56.90	-1.3
	Bourke	151.70	187.64	23.7	178.58	-4.8
	Brewarrina#	378.46	N/A	N/A	N/A	N/A
	Carrathool	47.18	51.11	8.3	No Data	N/A
	Central Darling	194.03	276.80	42.7	233.87	-15.5
	Coolamon	63.81	67.87	6.4	71.82	5.8
	Coonamble	66.82	104.62	56.6	67.41	-35.6
	Gilgandra	67.46	81.30	20.5	115.69	42.3
	Gloucester#	37.18	39.43	6.1	N/A	N/A
	Gundagai	41.87	53.76	28.4	59.84	11.3
	Guyra	23.89	23.80	-0.4	26.38	10.8
	Harden	19.74	23.62	19.7	38.78	64.2
	Hay	50.00	61.57	23.1	73.76	19.8
	Lockhart	43.71	50.18	14.8	50.08	-0.2
	Murrumbidgee	34.57	40.45	17.0	128.78	218.4
	Tumbarumba	77.64	81.97	5.6	151.42	84.7
	Wakool	53.71	64.09	19.3	169.91	165.1
	Walcha	40.22	35.11	-12.7	26.86	-23.5
	Warren	133.15	124.11	-6.8	153.98	24.1
	Weddin	57.45	60.61	5.5	83.69	38.1
	Group average	68.92	68.44	-0.7	88.35	29.1

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 4.1 – Environmental management and health expenses per capita

Group	Council	2006/07 \$	2007/08 \$	Variation %	2008/09 \$	Variation %
10	Berrigan	35.36	32.44	-8.3	28.49	-12.2
	Bland	75.43	No Data	N/A	53.90	N/A
	Blayney	42.21	71.14	68.5	68.86	-3.2
	Cobar	94.37	41.42	-56.1	53.32	28.7
	Cooma-Monaro#	34.71	N/A	N/A	N/A	N/A
	Cootamundra	11.12	10.36	-6.8	12.48	20.5
	Dungog	11.70	12.60	7.7	15.98	26.8
	Glen Innes Severn	43.95	57.40	30.6	46.69	-18.7
	Gloucester#	N/A	N/A	N/A	50.39	N/A
	Gwydir	109.47	160.53	46.7	236.30	47.2
	Junee	37.44	36.52	-2.5	55.18	51.1
	Kyogle	23.54	27.67	17.5	25.10	-9.3
	Lachlan	111.08	151.45	36.3	143.46	-5.3
	Liverpool Plains	75.54	95.04	25.8	114.59	20.6
	Murray	52.73	40.05	-24.0	43.81	9.4
	Narrandera	21.40	24.33	13.7	22.97	-5.6
	Narromine	42.50	63.57	49.6	129.70	104.0
	Oberon	32.53	40.74	25.2	39.50	-3.0
	Snowy River	82.21	72.34	-12.0	71.19	-1.6
	Temora	132.34	68.66	-48.1	38.03	-44.6
	Tenterfield	22.43	21.22	-5.4	44.59	110.2
	Upper Lachlan	74.95	83.09	10.9	91.99	10.7
	Uralla	35.42	28.39	-19.8	22.53	-20.7
	Walgett	14.04	64.42	358.8	91.08	41.4
	Wellington	25.41	33.21	30.7	38.11	14.8
	Wentworth	105.87	94.56	-10.7	52.80	-44.2
	Group average	51.64	54.33	5.2	61.44	13.1

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 4.1 – Environmental management and health expenses per capita

Group	Council	2006/07 \$	2007/08 \$	Variation %	2008/09 \$	Variation %
11	Bellingen	75.02	58.91	-21.5	54.13	-8.1
	Cabonne	81.21	83.93	3.3	98.58	17.5
	Cooma-Monaro#	N/A	36.28	N/A	41.46	14.3
	Corowa	18.34	26.85	46.4	26.57	-1.1
	Cowra	26.55	28.32	6.7	27.19	-4.0
	Forbes	49.39	42.87	-13.2	129.65	202.4
	Greater Hume	51.30	65.06	26.8	59.87	-8.0
	Gunnedah	50.70	54.48	7.4	61.74	13.3
	Inverell	25.02	10.96	-56.2	12.70	15.9
	Leeton	41.28	43.31	4.9	27.97	-35.4
	Moree Plains	31.89	31.89	-0.0	26.99	-15.4
	Muswellbrook	59.99	56.05	-6.6	64.53	15.1
	Nambucca	27.06	41.63	53.9	50.21	20.6
	Narrabri	21.72	30.44	40.1	30.28	-0.5
	Palerang	38.25	32.34	-15.4	45.19	39.7
	Parkes	48.68	49.27	1.2	38.45	-22.0
	Tumut	10.01	22.25	122.2	24.30	9.2
	Upper Hunter	23.10	26.48	14.7	25.46	-3.9
	Warrumbungle	28.95	No Data	N/A	45.90	N/A
	Yass Valley	13.92	13.11	-5.8	13.69	4.4
	Young	20.86	22.26	6.7	24.71	11.0
	Group average	36.94	37.03	0.2	42.98	16.1
	NSW State average	25.55	27.14	6.2	29.91	10.2

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Recreation and leisure services

Councils play a significant role in the provision of recreation and leisure services. They provide and/or maintain parks, playing fields, swimming pools, beaches, walking and bicycle tracks, tennis courts and multi-purpose recreation facilities. They also fund, assist and provide information to the community about sport and recreation organisations.

Councils with smaller populations will generally have higher costs per capita than councils with larger populations, due to economies of scale, i.e. the decrease in unit cost of a product or service resulting from large-scale operations.

Councils are encouraged to develop and implement strategies that will result in more people becoming physically active.

There is one key performance indicator for recreation and leisure services.

KEY PERFORMANCE INDICATOR

5.1 Net recreation and leisure expenses per capita

Councils have a greater opportunity to receive revenues from recreation services than from the other services included in this publication. This indicator therefore measures the calculated net amount spent on recreation and leisure services per head of population.

The formula used for this indicator is:

$$\frac{\text{Net recreation and leisure expenses}}{\text{Estimated resident population within council boundaries}}$$

Some factors affecting this indicator are:

- the size, type and number of facilities
- the adoption of the user pays principle
- the nature of section 94 contributions
- the population mix
- the available open space and natural resources eg beaches and bushland
- the amount of non-resident usage eg tourism
- changes in council cost allocation practices
- short term programs.

Comparative performance for 2006/07, 2007/08 and 2008/09

The total net recreation and leisure expenses were \$492.1 million for 2006/07, \$522.3 million for 2007/08 and \$577.2 million for 2008/09.

TABLE 5.11 Range of net recreation and leisure expenses per capita in NSW

	2006/07		2007/08		2008/09	
	No of Councils	%	No of councils	%	No of councils	%
Less than \$30 per capita	7	4.6	5	3.3	3	2.0%
\$30 to \$60 per capita	26	17.1	28	18.4	21	13.8%
\$60 to \$90 per capita	54	35.5	51	33.6	43	28.3%
More than \$90 per capita	65	42.8	66	43.4	83	54.6%
Not reported	0	0.0	2	1.3	2	1.3%
Total	152	100.0	152	100.0	152	100.0%

	2006/07	2007/08	2008/09
TABLE 5.12 Net recreation and leisure expenses per capita	\$	\$	\$
NSW Mean	72	76	83
NSW High	224	272	306
NSW Low	0	15	-41
NSW Median	43	84	98

Data sources for this indicator: council financial reports: #special schedule 1, revenues and expenses from continuing operations – recreation and culture, swimming pools, sporting grounds, parks and gardens (lakes) and other sport and recreation. The estimated resident population within council boundaries is the preliminary figure calculated by ABS for 30 June 2008.

Note #special schedule 1 is not audited.

Table 5.1 – Net recreation and leisure expenses per Capita

Group	Council	2006/07 \$	2007/08 \$	Variation %	2008/09 \$	Variation %
1	Sydney	89.97	86.67	-3.7	73.02	-15.8
2	Ashfield	70.94	70.38	-0.8	74.24	5.5
	Auburn#	62.34	N/A	N/A	N/A	N/A
	Botany Bay	155.53	158.86	2.1	173.48	9.2
	Burwood	55.44	57.85	4.4	53.35	-7.8
	Canada Bay#	36.98	N/A	N/A	N/A	N/A
	Hunters Hill	26.52	29.79	12.3	27.39	-8.1
	Kogarah	51.04	40.60	-20.5	37.32	-8.1
	Lane Cove	115.43	133.80	15.9	157.66	17.8
	Leichhardt	124.00	127.97	3.2	131.54	2.8
	Manly	87.47	85.36	-2.4	87.86	2.9
	Mosman	70.88	65.22	-8.0	78.85	20.9
	North Sydney	113.91	114.11	0.2	125.20	9.7
	Pittwater	69.86	77.65	11.2	78.26	0.8
	Strathfield	65.85	56.13	-14.8	19.39	-65.5
	Waverley	92.05	84.23	-8.5	97.14	15.3
	Willoughby	98.65	108.19	9.7	107.44	-0.7
	Woollahra	68.49	72.51	5.9	77.47	6.8
	Group average	81.28	88.79	9.2	92.17	3.8
3	Auburn#	N/A	39.84	N/A	60.22	51.2
	Bankstown	61.29	57.89	-5.6	50.39	-13.0
	Blacktown	70.88	77.17	8.9	83.96	8.8
	Canada Bay#	N/A	27.88	N/A	35.84	28.5
	Canterbury	26.34	36.20	37.5	41.33	14.2
	Fairfield	43.51	45.57	4.7	52.06	14.2
	Holroyd	69.15	82.94	19.9	-42.37	-151.1
	Hurstville	27.04	31.41	16.2	35.57	13.3
	Ku-ring-gai	37.98	48.88	28.7	53.23	8.9
	Marrickville	22.80	21.00	-7.9	84.04	300.2
	Parramatta	51.57	49.22	-4.6	55.59	12.9
	Randwick	131.63	145.17	10.3	154.92	6.7
	Rockdale	46.86	68.12	45.4	61.52	-9.7
	Ryde	67.23	74.87	11.4	96.51	28.9
	Sutherland	73.07	71.13	-2.7	91.40	28.5
	Warringah	20.92	52.13	149.2	43.78	-16.0
	Group average	56.66	61.62	8.8	63.96	3.8

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 5.1 – Net recreation and leisure expenses per Capita

Group	Council	2006/07 \$	2007/08 \$	Variation %	2008/09 \$	Variation %
4	Albury	114.19	114.62	0.4	130.34	13.7
	Armidale Dumaresq	85.62	105.09	22.7	111.98	6.6
	Ballina	70.57	89.10	26.3	78.20	-12.2
	Bathurst Regional	94.17	106.22	12.8	117.75	10.9
	Bega Valley	51.51	49.95	-3.0	61.96	24.1
	Broken Hill	109.03	94.85	-13.0	167.59	76.7
	Byron	43.63	48.04	10.1	158.62	230.2
	Cessnock	84.36	90.03	6.7	77.87	-13.5
	Clarence Valley	71.73	76.67	6.9	96.73	26.2
	Coffs Harbour#	79.21	71.43	-9.8	N/A	N/A
	Deniliquin	106.55	121.86	14.4	139.36	14.4
	Dubbo	137.39	140.17	2.0	172.70	23.2
	Eurobodalla	78.31	89.50	14.3	145.45	62.5
	Goulburn Mulwaree	97.74	84.24	-13.8	122.28	45.2
	Great Lakes	101.06	100.21	-0.8	134.28	34.0
	Greater Taree	76.86	80.61	4.9	85.16	5.6
	Griffith	85.41	102.14	19.6	136.44	33.6
	Kempsey	69.50	68.79	-1.0	84.73	23.2
	Kiama	67.90	81.76	20.4	85.84	5.0
	Lismore	98.97	109.54	10.7	125.33	14.4
	Lithgow	81.65	66.59	-18.4	83.75	25.8
	Maitland	70.36	71.41	1.5	71.66	0.4
	Mid-Western Regional	60.24	82.29	36.6	101.66	23.5
	Orange	40.20	58.58	45.7	119.79	104.5
	Port Macquarie-Hastings	72.65	78.98	8.7	76.28	-3.4
	Port Stephens	105.81	106.94	1.1	No Data	N/A
	Queanbeyan	85.31	84.00	-1.5	89.13	6.1
Richmond Valley	68.98	84.48	22.5	84.91	0.5	
Shellharbour	112.08	103.44	-7.7	113.51	9.7	
Singleton	61.50	57.83	-6.0	66.84	15.6	
Tamworth Regional	88.06	91.13	3.5	87.27	-4.2	
Wagga Wagga	95.98	96.07	0.1	99.65	3.7	
Wingecarribee	66.62	81.78	22.8	75.56	-7.6	
	Group average	83.93	87.81	4.6	103.25	17.6
5	Coffs Harbour#	N/A	N/A	N/A	98.09	N/A
	Lake Macquarie	68.64	79.94	16.5	93.69	17.2
	Newcastle	131.32	149.98	14.2	146.46	-2.4
	Shoalhaven	68.33	70.08	2.6	79.57	13.5
	Tweed	65.93	73.68	11.7	91.22	23.8
	Wollongong	67.05	47.51	-29.1	67.00	41.0
		Group average	80.96	83.76	3.5	95.61
6	Camden	72.11	106.98	48.3	99.64	-6.9
	Hawkesbury	86.88	87.85	1.1	101.02	15.0
	Wollondilly	34.57	80.20	132.0	80.85	0.8
		Group average	68.10	92.19	35.4	95.17

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 5.1 – Net recreation and leisure expenses per Capita

Group	Council	2006/07 \$	2007/08 \$	Variation %	2008/09 \$	Variation %
7	Blue Mountains	75.72	90.28	19.2	80.42	-10.9
	Campbelltown	80.76	77.35	-4.2	108.48	40.2
	Gosford	69.76	71.58	2.6	80.67	12.7
	Hills	69.40	76.67	10.5	66.83	-12.8
	Hornsby	64.82	64.74	-0.1	74.98	15.8
	Liverpool	15.02	22.25	48.1	40.16	80.5
	Penrith	55.97	59.15	5.7	59.26	0.2
	Wyong	64.35	63.93	-0.6	76.95	20.4
	Group average	60.28	63.46	5.3	71.91	13.3
8	Brewarrina#	N/A	204.22	N/A	194.65	-4.7
	Conargo	11.26	14.98	33.0	104.09	595.0
	Jerilderie	169.42	128.80	-24.0	240.80	87.0
	Urana	192.50	215.40	11.9	214.96	-0.2
	Group average	120.04	137.89	14.9	186.71	35.4
9	Balranald	97.18	97.45	0.3	124.60	27.9
	Bogan	189.21	236.72	25.1	220.81	-6.7
	Bombala	58.31	55.41	-5.0	52.67	-4.9
	Boorowa	99.80	103.76	4.0	192.05	85.1
	Bourke	136.48	200.26	46.7	306.05	52.8
	Brewarrina#	157.20	N/A	N/A	N/A	N/A
	Carrathool	115.20	115.95	0.7	No Data	N/A
	Central Darling	125.21	203.32	62.4	207.66	2.1
	Coolamon	106.12	89.29	-15.9	153.22	71.6
	Coonamble	150.24	214.40	42.7	162.35	-24.3
	Gilgandra	65.97	77.62	17.7	74.93	-3.5
	Gloucester#	97.60	107.42	10.1	N/A	N/A
	Gundagai	47.69	55.07	15.5	49.65	-9.9
	Guyra	54.71	49.65	-9.3	48.25	-2.8
	Harden	98.71	100.19	1.5	133.11	32.9
	Hay	171.88	200.52	16.7	261.49	30.4
	Lockhart	127.75	121.96	-4.5	191.45	57.0
	Murrumbidgee	96.12	111.63	16.1	124.07	11.1
	Tumbarumba	140.14	177.56	26.7	147.88	-16.7
	Wakool	54.75	73.37	34.0	130.95	78.5
Walcha	90.41	96.25	6.5	81.81	-15.0	
Warren	224.48	272.40	21.4	269.02	-1.2	
Weddin	94.62	93.30	-1.4	125.27	34.3	
Group average	110.36	125.20	13.4	146.93	17.4	

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 5.1 – Net recreation and leisure expenses per Capita

Group	Council	2006/07 \$	2007/08 \$	Variation %	2008/09 \$	Variation %
10	Berrigan	78.56	82.76	5.3	98.78	19.4
	Bland	204.97	No Data	N/A	162.66	N/A
	Blayney	119.67	133.68	11.7	165.21	23.6
	Cobar	100.14	113.55	13.4	85.35	-24.8
	Cooma-Monaro#	140.27	N/A	N/A	N/A	N/A
	Cootamundra	78.22	90.47	15.7	141.04	55.9
	Dungog	56.61	64.66	14.2	59.55	-7.9
	Glen Innes Severn	55.79	52.20	-6.4	76.65	46.8
	Gloucester#	N/A	N/A	N/A	126.77	N/A
	Gwydir	102.96	110.23	7.1	130.63	18.5
	Junee	122.32	131.38	7.4	146.55	11.5
	Kyogle	62.95	65.04	3.3	85.92	32.1
	Lachlan	177.97	227.91	28.1	240.86	5.7
	Liverpool Plains	113.49	129.70	14.3	191.75	47.8
	Murray	155.90	156.32	0.3	159.13	1.8
	Narrandera	142.68	142.07	-0.4	92.06	-35.2
	Narromine	98.46	125.20	27.2	115.70	-7.6
	Oberon	90.13	111.22	23.4	97.90	-12.0
	Snowy River	89.55	86.58	-3.3	97.80	13.0
	Temora	126.56	146.51	15.8	159.91	9.1
	Tenterfield	60.65	61.75	1.8	85.71	38.8
	Upper Lachlan	56.31	65.36	16.1	81.03	24.0
	Uralla	39.99	46.94	17.4	35.85	-23.6
	Walgett	173.73	102.57	-41.0	128.72	25.5
	Wellington	138.90	145.58	4.8	121.69	-16.4
	Wentworth	108.98	114.28	4.9	134.80	18.0
	Group average	107.24	102.64	-4.3	119.78	16.7

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 5.1 – Net recreation and leisure expenses per Capita

Group	Council	2006/07 \$	2007/08 \$	Variation %	2008/09 \$	Variation %
11	Bellingen	65.57	52.71	-19.6	70.10	33.0
	Cabonne	36.67	41.11	12.1	57.18	39.1
	Cooma-Monaro#	N/A	136.07	N/A	144.29	6.0
	Corowa	52.35	52.30	-0.1	71.42	36.6
	Cowra	140.20	156.76	11.8	165.72	5.7
	Forbes	86.27	85.12	-1.3	106.54	25.2
	Greater Hume	104.02	95.34	-8.3	111.26	16.7
	Gunnedah	94.24	109.71	16.4	122.90	12.0
	Inverell	52.92	44.01	-16.8	58.93	33.9
	Leeton	62.29	62.31	0.0	134.82	116.4
	Moree Plains	110.56	123.99	12.1	126.87	2.3
	Muswellbrook	130.94	120.21	-8.2	139.05	15.7
	Nambucca	56.39	71.15	26.2	79.38	11.6
	Narrabri	132.22	137.67	4.1	173.32	25.9
	Palerang	38.59	49.78	29.0	54.58	9.6
	Parkes	90.47	95.24	5.3	118.21	24.1
	Tumut	122.85	78.93	-35.8	80.37	1.8
	Upper Hunter	98.88	104.75	5.9	113.53	8.4
	Warrumbungle	132.33	-	-	171.52	-
	Yass Valley	56.98	37.98	-33.3	35.78	-5.8
	Young	85.11	83.93	-1.4	103.37	23.2
	Group average	87.11	83.06	-4.7	104.65	26.0
	NSW State average	72.09	75.83	5.2	83.48	10.1

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Community services

Councils provide facilities such as community centres and halls, senior citizen centres, aged care centres, childcare centres and youth centres. They employ community development staff and provide services for groups in the community with specific needs eg the aged, people with disabilities, Aboriginal and Torres Strait Islanders, and people from diverse cultural and linguistic backgrounds.

Councils with smaller populations will generally have higher costs per capita than councils with larger populations, due to economies of scale, i.e. the decrease in unit cost of a product or service resulting from large-scale operations.

There is one key performance indicator for community services.

KEY PERFORMANCE INDICATOR

6.1 Community services expenses per capita

This indicator measures the amount spent on community services per head of population.

The formula used for this indicator is:

$$\frac{\text{Total community services expenses}}{\text{Estimated resident population within council boundaries}}$$

Some factors affecting this indicator are:

- the number of community services staff employed
- the number and range of community services provided
- the population mix
- the availability of funding
- socioeconomic factors
- council policies the amount of non-resident usage eg tourism
- changes in council cost allocation practices
- short term programs.

Comparative performance for 2006/07, 2007/08 and 2008/09

The total community services expenses were \$392.1 million for 2006/07, \$409.4 million for 2007/08, and \$447.5 million for 2008/09.

TABLE 6.11 Range of community services expenses per capita in NSW

	2006/07		2007/08		2008/09	
	No of Councils	%	No of councils	%	No of councils	%
Less than \$20 per capita	32	21.0	29	19.1	22	14.5
\$20 to \$40 per capita	39	25.7	35	23.0	35	23.0
\$40 to \$60 per capita	17	11.2	21	13.8	26	17.1
\$60 to \$80 per capita	15	9.9	13	8.6	9	5.9
More than \$80 per capita	49	32.2	52	34.2	58	38.2
Not reported	0	0.0	2	1.3	2	1.3
Total	152	100.0	152	100.0	152	100.0

	2006/07	2007/08	2008/09
TABLE 6.12 Community services expenses per capita	\$	\$	\$
NSW Mean	54	59	65
NSW High	1,143	1,301	1,392
NSW Low	1	0	0
NSW Median	42	46	52

Data sources for this indicator: council financial reports: #special schedule no 1, expenses from continuing operations – community services and education: administration, family day care, child care, youth services, other families and children, aged and disabled, migrant services, Aboriginal services, other community services and education. The estimated resident population within council boundaries is the preliminary figure calculated by the ABS for 30 June 2008.

Note #special schedule 1 is not audited.

Table 6.1 – Community services expenses per capita

Group	Council	2006/07 \$	2007/08 \$	Variation %	2008/09 \$	Variation %
1	Sydney	83.22	84.22	1.2	82.31	-2.3
2	Ashfield	23.02	24.84	7.9	25.54	2.8
	Auburn#	24.26	N/A	N/A	N/A	N/A
	Botany Bay	63.10	81.98	29.9	89.68	9.4
	Burwood	41.04	37.95	-7.5	38.90	2.5
	Canada Bay#	19.45	N/A	N/A	N/A	N/A
	Hunters Hill	24.15	26.66	10.4	31.72	19.0
	Kogarah	21.73	37.69	73.4	40.11	6.4
	Lane Cove	75.24	76.64	1.9	79.21	3.4
	Leichhardt	76.04	81.52	7.2	80.37	-1.4
	Manly	101.16	111.78	10.5	112.84	0.9
	Mosman	66.38	71.86	8.3	73.42	2.2
	North Sydney	36.37	37.17	2.2	33.14	-10.8
	Pittwater	40.12	43.10	7.4	45.92	6.5
	Strathfield	25.61	22.38	-12.6	20.64	-7.8
	Waverley	130.67	124.52	-4.7	121.40	-2.5
	Willoughby	84.09	90.25	7.3	88.34	-2.1
	Woollahra	71.71	75.87	5.8	85.84	13.2
	Group average	55.20	66.49	20.4	67.64	1.7
3	Auburn#	N/A	25.30	N/A	29.16	15.2
	Bankstown	23.08	21.32	-7.6	26.16	22.7
	Blacktown	56.73	59.93	5.6	58.93	-1.7
	Canada Bay#	N/A	23.29	N/A	29.86	28.2
	Canterbury	59.49	53.45	-10.2	57.07	6.8
	Fairfield	73.31	77.17	5.3	60.36	-21.8
	Holroyd	85.68	93.58	9.2	93.39	-0.2
	Hurstville	34.00	33.48	-1.5	42.79	27.8
	Ku-ring-gai	31.59	37.94	20.1	36.69	-3.3
	Marrickville	122.29	131.31	7.4	164.76	25.5
	Parramatta	57.06	55.88	-2.1	53.70	-3.9
	Randwick	29.79	32.16	8.0	36.73	14.2
	Rockdale	11.53	11.45	-0.7	10.48	-8.5
	Ryde	18.09	18.24	0.9	26.52	45.3
	Sutherland	47.24	49.73	5.3	57.90	16.4
	Warringah	44.17	43.87	-0.7	45.75	4.3
	Group average	49.31	49.09	-0.5	51.35	4.6

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 6.1 – Community services expenses per capita

Group	Council	2006/07	2007/08	Variation	2008/09	Variation
		\$	\$	%	\$	%
4	Albury	88.52	82.48	-6.8	95.44	15.7
	Armidale Dumaresq	36.37	49.71	36.7	49.23	-1.0
	Ballina	14.77	19.42	31.5	22.60	16.4
	Bathurst Regional	63.72	64.37	1.0	75.04	16.6
	Bega Valley	34.65	81.92	136.4	91.58	11.8
	Broken Hill	205.41	206.78	0.7	325.98	57.6
	Byron	75.89	79.85	5.2	95.57	19.7
	Cessnock	24.52	22.15	-9.7	16.50	-25.5
	Clarence Valley	107.48	122.14	13.6	135.20	10.7
	Coffs Harbour#	21.40	25.76	20.4	N/A	N/A
	Deniliquin	8.73	2.22	-74.6	0.92	-58.6
	Dubbo	80.13	76.31	-4.8	76.29	-0.0
	Eurobodalla	131.26	136.68	4.1	153.19	12.1
	Goulburn Mulwaree	36.40	44.72	22.9	42.81	-4.3
	Great Lakes	78.33	96.07	22.6	98.64	2.7
	Greater Taree	26.09	26.61	2.0	26.89	1.1
	Griffith	20.09	23.46	16.8	20.93	-10.8
	Kempsey	69.99	73.27	4.7	81.51	11.2
	Kiama	431.21	503.61	16.8	479.56	-4.8
	Lismore	33.45	39.11	16.9	44.83	14.6
	Lithgow	1.81	11.60	540.3	24.78	113.7
	Maitland	19.28	17.15	-11.1	22.46	31.0
	Mid-Western Regional	86.52	114.15	31.9	111.63	-2.2
	Orange	145.20	148.34	2.2	150.96	1.8
	Port Macquarie-Hastings	28.90	26.93	-6.8	22.84	-15.2
	Port Stephens	56.83	60.11	5.8	No Data	N/A
	Queanbeyan	132.82	142.85	7.6	167.34	17.1
	Richmond Valley	82.48	80.46	-2.4	95.85	19.1
	Shellharbour	48.43	47.19	-2.6	49.63	5.2
	Singleton	79.60	82.12	3.2	95.06	15.8
	Tamworth Regional	45.22	46.73	3.3	48.63	4.1
	Wagga Wagga	52.92	58.21	10.0	56.69	-2.6
Wingecarribee	21.69	24.30	12.0	25.45	4.8	
	Group average	63.40	68.71	8.4	77.97	13.5
5	Coffs Harbour#	N/A	N/A	N/A	36.71	N/A
	Lake Macquarie	24.87	25.40	2.1	31.71	24.9
	Newcastle	29.29	32.02	9.3	29.72	-7.2
	Shoalhaven	18.45	19.75	7.0	21.94	11.1
	Tweed	16.57	23.08	39.3	32.02	38.7
	Wollongong	21.92	24.76	12.9	21.15	-14.6
	Group average	23.17	25.61	10.5	28.03	9.4
6	Camden	29.55	40.18	36.0	40.17	-0.0
	Hawkesbury	35.92	32.71	-8.9	9.39	-71.3
	Wollondilly	39.24	45.97	17.2	34.34	-25.3
	Group average	34.68	38.76	11.7	26.42	-31.8

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 6.1 – Community services expenses per capita

Group	Council	2006/07 \$	2007/08 \$	Variation %	2008/09 \$	Variation %
7	Blue Mountains	38.59	32.32	-16.3	27.18	-15.9
	Campbelltown	77.34	82.42	6.6	104.53	26.8
	Gosford	64.84	65.68	1.3	68.95	5.0
	Hills	34.31	32.92	-4.0	67.84	106.0
	Hornsby	41.14	38.19	-7.2	43.45	13.8
	Liverpool	34.58	37.93	9.7	50.50	33.1
	Penrith	98.87	99.72	0.9	103.70	4.0
	Wyong	48.41	50.78	4.9	47.89	-5.7
	Group average	56.23	56.71	0.9	67.14	18.4
8	Brewarrina#	N/A	131.17	N/A	171.46	30.7
	Conargo	18.02	51.84	187.7	26.90	-48.1
	Jerilderie	7.99	10.14	26.8	29.57	191.7
	Urana	129.06	139.97	8.5	122.83	-12.2
	Group average	44.84	81.59	82.0	89.27	9.4
9	Balranald	184.45	225.14	22.1	277.33	23.2
	Bogan	72.28	82.01	13.5	90.33	10.2
	Bombala	110.32	144.97	31.4	113.03	-22.0
	Boorowa	35.13	40.56	15.5	59.83	47.5
	Bourke	15.74	4.53	-71.2	18.12	300.0
	Brewarrina#	106.32	N/A	N/A	N/A	N/A
	Carrathool	84.25	106.69	26.6	No Data	N/A
	Central Darling	223.88	317.06	41.6	268.15	-15.4
	Coolamon	88.91	153.31	72.4	206.61	34.8
	Coonamble	18.09	17.59	-2.7	15.40	-12.5
	Gilgandra	1,106.19	1,300.97	17.6	1,392.20	7.0
	Gloucester#	34.96	43.25	23.7	N/A	N/A
	Gundagai	2.91	3.15	8.0	3.92	24.5
	Guyra	212.37	224.44	5.7	225.03	0.3
	Harden	2.11	1.63	-22.6	1.65	1.3
	Hay	123.01	138.67	12.7	150.68	8.7
	Lockhart	11.00	18.25	65.9	86.41	373.5
	Murrumbidgee	42.55	45.51	6.9	53.79	18.2
	Tumbarumba	147.85	174.56	18.1	176.74	1.2
	Wakool	54.33	69.75	28.4	72.27	3.6
	Walcha	151.50	149.82	-1.1	144.08	-3.8
	Warren	11.99	14.22	18.6	13.58	-4.6
	Weddin	0.78	0.53	-31.8	0.27	-49.9
	Group average	133.66	163.00	22.0	187.84	15.2

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 6.1 – Community services expenses per capita

Group	Council	2006/07 \$	2007/08 \$	Variation %	2008/09 \$	Variation %
10	Berrigan	40.28	44.04	9.4	46.62	5.9
	Bland	664.74	No Data	N/A	643.19	N/A
	Blayney	3.77	6.31	67.3	7.87	24.8
	Cobar	657.77	721.56	9.7	734.96	1.9
	Cooma-Monaro#	206.94	N/A	N/A	N/A	N/A
	Cootamundra	2.09	1.86	-11.1	6.11	228.4
	Dungog	13.47	14.98	11.2	17.76	18.6
	Glen Innes Severn	413.07	456.87	10.6	416.84	-8.8
	Gloucester#	N/A	N/A	N/A	52.39	N/A
	Gwydir	264.09	312.00	18.1	415.17	33.1
	Junee	176.24	187.74	6.5	164.89	-12.2
	Kyogle	17.22	10.32	-40.0	16.21	57.0
	Lachlan	652.62	791.75	21.3	878.33	10.9
	Liverpool Plains	110.07	107.40	-2.4	102.03	-5.0
	Murray	124.04	78.52	-36.7	125.78	60.2
	Narrandera	369.76	440.32	19.1	456.72	3.7
	Narromine	148.18	167.04	12.7	201.62	20.7
	Oberon	17.45	29.18	67.3	29.67	1.7
	Snowy River	241.74	260.77	7.9	255.00	-2.2
	Temora	182.34	218.51	19.8	299.07	36.9
	Tenterfield	0.00	0.00	0.0	0.00	0.0
	Upper Lachlan	7.83	8.87	13.2	11.23	26.6
	Uralla	732.13	813.43	11.1	803.32	-1.2
	Walgett	55.55	67.67	21.8	79.66	17.7
	Wellington	27.04	39.88	47.5	46.38	16.3
	Wentworth	12.42	8.95	-27.9	29.61	230.8
	Group average	191.09	184.57	-3.4	216.12	17.1

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.

Table 6.1 – Community services expenses per capita

Group	Council	2006/07 \$	2007/08 \$	Variation %	2008/09 \$	Variation %
11	Bellingen	34.97	28.84	-17.5	38.77	34.4
	Cabonne	116.64	119.71	2.6	142.68	19.2
	Cooma-Monaro#	N/A	238.51	N/A	253.38	6.2
	Corowa	36.58	34.81	-4.9	25.78	-25.9
	Cowra	0.75	0.70	-7.7	0.93	34.3
	Forbes	17.59	18.30	4.0	17.00	-7.1
	Greater Hume	330.09	391.34	18.6	449.63	14.9
	Gunnedah	251.05	263.20	4.8	294.28	11.8
	Inverell	38.94	40.26	3.4	52.58	30.6
	Leeton	23.99	23.20	-3.3	37.52	61.8
	Moree Plains	77.48	82.31	6.2	87.32	6.1
	Muswellbrook	21.40	21.01	-1.8	21.97	4.5
	Nambucca	16.89	15.75	-6.8	18.18	15.5
	Narrabri	8.04	19.48	142.3	16.66	-14.5
	Palerang	9.31	7.75	-16.7	3.47	-55.3
	Parkes	35.96	40.91	13.8	47.74	16.7
	Tumut	30.47	16.91	-44.5	17.18	1.6
	Upper Hunter	129.06	153.67	19.1	160.39	4.4
	Warrumbungle	140.65	No Data	N/A	194.76	N/A
	Yass Valley	284.67	38.27	-86.6	45.92	20.0
	Young	11.13	12.37	11.1	28.45	130.1
	Group average	76.38	68.77	-10.0	84.56	23.0
	NSW State average	57.45	59.44	3.5	64.72	8.9

Note Council has moved into a new group during the three year period. Group averages for 2008/09 have been adjusted to reflect the change.