

Independent Pricing and Regulatory Tribunal
New South Wales

Special Variation Application Form – Part B

For 2018-19

Insert Name of Council: Willoughby City Council

Date Submitted to IPART: 12 February 2018

Council Contact Person: Greg McDonald

Council Contact Phone: [REDACTED]

Council Contact Email: [REDACTED]

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Tribunal Members

The Tribunal members for this review are:

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Mr Ed Willett

Ms Deborah Cope

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1 Introduction

IPART will assess each application against the criteria set out in the Office of Local Government's (OLG) *Guidelines for the preparation of an application for a special variation to general income* (the [Guidelines](#)). Councils should refer to these Guidelines before completing this application form.

Each council must complete this Part B application form when applying for a special variation to general income either under section 508(2) or section 508A of the *Local Government Act 1993* (NSW).

In addition, councils must complete the Part B form with the Part A (spreadsheet) form for both section 508(2) or section 508A applications. The Guidelines also require the council to have resolved to apply for a special variation. You must attach a copy of the council's resolution. IPART's assessment of the application cannot commence without it.

If the proposed special variation includes increasing minimum rates above the statutory limit, or is to apply a higher rate of increase to an existing minimum rate than to its other rates, it is not necessary for the council to also complete the separate Minimum Rates application form. However, this must be clearly identified and addressed in the special variation application. In such circumstances, councils are encouraged to discuss their proposed application with IPART as soon as possible.

As outlined in the Guidelines, new councils created in 2016 (apart from Mid-Coast Council) will be ineligible for special variations for the 2018-19 rating year.

1.1 Completing the application form

This form is structured to provide guidance on the information we consider is necessary for us to assess a special variation application. To complete the form, the council will need to respond to questions and insert text in the boxed area following each section or sub-section.

The amount of information that a council provides will be a matter of judgement for the council, but it should be sufficient for us to make an evidence-based assessment of the application. Generally, the extent of the evidence should reflect the size of the variation sought. More complex applications or requests for a high cumulative percentage increase should be supported by stronger, more extensive evidence.

Councils may submit additional supporting documents as attachments to the application (refer to section 8). These attachments should be clearly cross-referenced in Part B. We prefer to receive relevant extracts rather than complete publications, unless the complete publication is relevant to the criteria. If you provide complete documents when only an extract is relevant, we may ask you to resubmit the extract only. (You should provide details of how we can access the complete publication should this be necessary.)

We publish videos and fact sheets on how IPART assesses special variations and on the nature of community engagement for special variation applications. These will assist in preparing the application. The latest videos and fact sheets on these topics are available on [IPART's website](#).

We may ask for additional information to assist us in making our assessment. If this is necessary, we will contact the nominated council officer.

This application form consists of:

- ▼ Section 2 – Preliminaries
- ▼ Section 3 – Assessment criterion 1
- ▼ Section 4 – Assessment criterion 2
- ▼ Section 5 – Assessment criterion 3
- ▼ Section 6 – Assessment criterion 4
- ▼ Section 7 – Assessment criterion 5
- ▼ Section 8 – List of attachments
- ▼ Section 9 – Certification

1.2 Notification and submission of the special variation application

Notification of intention to apply


Councils intending to submit an application under either section 508(2) or section 508A should have notified us of their intention to apply, via the Council Portal, by Friday 15 December 2017.

Any councils that did not notify but intend to apply for a special variation for 2018-19 should contact us as soon as possible.

Online submission of applications

All councils intending to apply for a minimum rate increase must use the [Council Portal](#) on IPART's website to register as an applicant council and to submit an application.

You are required to submit the application, via the Council Portal, by **Monday 12 February 2018**.



The [User Guide](#) for the Portal will assist you with the registration and online submission process. If you experience difficulties please contact:

- ▼ Arsh Suri - Arsh_Suri@ipart.nsw.gov.au or 02 9113 7730

File size limits apply on the Council Portal to each part of the application. For this Part B application form the limit is 10MB. The limit for supporting documents is 70MB for public documents and 50MB for confidential documents. We generally request supporting documents of the same type to be combined and most supporting document categories have a maximum number of 5 documents allowed. These file limits should be sufficient for your application. Please contact us if they are not.

We will post all applications (excluding confidential content) on the IPART website. Confidential content may include part of a document that discloses the personal identity or other personal information pertaining to a member of the public or whole documents such as a council working document and/or a document that includes commercial-in-confidence content. Councils should ensure that documents provided to IPART are redacted so that they do not expose confidential content.

Councils should also post their application on their own website for the community to access.

2 Preliminaries

2.1 Focus on Integrated Planning and Reporting

Councils must identify the need for a proposed special variation to their General Fund's rates revenue as part of their Integrated Planning and Reporting (IP&R) process. The IP&R documents will need to be publicly exhibited and adopted by the council prior to it submitting its application to us. Also refer to section 6 for a more detailed explanation.

The key IP&R documents are the Community Strategic Plan, Delivery Program, Long Term Financial Plan and, where applicable, the Asset Management Plan. A council's application may also include supplementary and/or background publications used within its IP&R processes. You should refer to these documents to support your application for a special variation where appropriate.

2.2 Key purpose of special variation

At the highest level, indicate the key purpose(s) of the proposed special variation by marking one or more of the boxes below with an "x".

Maintain existing services	<input type="checkbox"/>
Enhance financial sustainability	<input type="checkbox"/>
Environmental services or works	<input type="checkbox"/>
Infrastructure maintenance / renewal	<input checked="" type="checkbox"/>
Reduce infrastructure backlogs	<input type="checkbox"/>
New infrastructure investment	<input type="checkbox"/>
Other (specify) Special rate for upgrade of Car Park for those who benefit from the works Section 495	<input checked="" type="checkbox"/>

You should summarise below the key aspects of the council's application, including the purpose and the steps undertaken in reaching a decision to make an application.

The application for the special rate variation is for additional funding for the upgrade of the Northbridge Plaza Car Park. The projected cost for the upgrade is \$1,500,000.

The Northbridge Plaza Car Park is a free 2hr limit public car park situated behind the Northbridge Plaza shopping centre and is accessed through Eastern Valley Way and Harden Avenue, Northbridge. Northbridge Plaza covers approximately 7,800sqm of floor area and has approximately 43 tenants. The centre includes specialty shops, food shops and banks. The largest tenant/store is Woolworths and Woolworths Liquor. The centre is mainly accessed through the car park.

In 1962 Neighbourhood Centres transferred ownership of the Northbridge Plaza car park to Council. The majority of this land is affected by caveats that limit the use of the land as a public car park and baby health centre.

The majority of the lots in the car park are owned by council with the remainder owned by Parangool Pty Limited, C/- AMP Capital Investors, Level 16/50 Bridge St, SYDNEY NSW 2000.

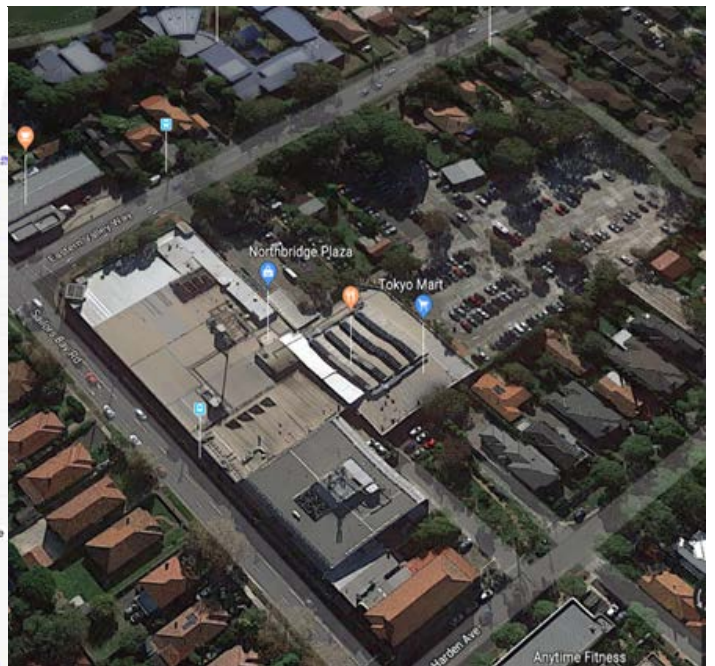
The car park has approximately 260 car spaces over Council owned land and 100 spaces on land owned by Parangool Pty Limited. There is a fall of about 6 metres from the Plaza entrance to the rear of the car park at the northern end.

The condition of the Northbridge Plaza car park is such that it poses an immediate risk** to Council and is in urgent need of major renewal and to this end Council has been considering a range of options to secure a source of funding for the project. Options have included:

- Upgrade of the car park
- The sale of the site
- The redevelopment of the site
- The installation of parking meters

At its meeting on 27 June 2016 Council considered a report on its Operational Plan. Council resolved to "Adopt the Delivery Program, Operational Plan, Budget and Fees and Charges for 2016-2017, the updated Long Term Financial Plan 2015-2025 and 2016-2017 Workforce Plan, incorporating all activities of the final year of the 2013-2017 Delivery Program." Those documents included external funding for improvement works for the Northbridge Plaza car park.

The external funding is to be in the form of a special rate under Section 495 of the Local Government Act, 1993. The properties surrounding the site owned by Parangool Pty Limited and managed by AMP Capital Shopping Centres are the beneficiaries of the proposed works. The funding for these works should not be borne by the residents and ratepayers of Willoughby but instead should be borne by the beneficiaries - being the operator of the Plaza, Parangool Pty Ltd.



This application reaffirms Council's 2017/2018 SRV application that was not considered by IPART due to the then proposed merger with Mosman and North Sydney Councils.

The special rate variation is unique in that it is not a broad based application across the Local Government area and only applies to one ratepayer and a small number of properties adjacent to the car park.

** Council was subject to legal action following a patron's fall in the car park and a subsequent payout of \$285,000 in 2015.

Refer website: <http://www.smh.com.au/nsw/sydney-teacher-wins-285000-in-damages-after-shopping-trolley-fall-20150705-gi5e79.html>

2.3 Capital expenditure review

You should complete this section if the council intends to undertake major capital projects that are required to comply with the OLG's Capital Expenditure Guidelines, as outlined in OLG Circular 10-34. A capital expenditure review is required for projects that are not exempt and cost in excess of 10% of council's annual ordinary rates revenue or \$1 million (GST exclusive), whichever is the greater.

A capital expenditure review is a necessary part of a council's capital budgeting process and should have been undertaken as part of the Integrated Planning and Reporting requirements in the preparation of the Community Strategic Plan and Resourcing Strategy.

Does the proposed special variation require council to do a capital expenditure review in accordance with OLG Circular to Councils, Circular No 10-34 dated 20 December 2010	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
If Yes, has a review been done and submitted to OLG?	Yes <input type="checkbox"/>	No <input type="checkbox"/>

3 Assessment Criterion 1: Need for the variation

Criterion 1 in the OLG Guidelines is:

The need for, and purpose of, a different revenue path for the council's General Fund (as requested through the special variation) is clearly articulated and identified in the council's IP&R documents, in particular its Delivery Program, Long Term Financial Plan and Asset Management Plan where appropriate. In establishing need for the special variation, the relevant IP&R documents should canvass alternatives to the rate rise. In demonstrating this need councils must indicate the financial impact in their Long Term Financial Plan applying the following two scenarios:

- *Baseline scenario – General Fund revenue and expenditure forecasts which reflect the business as usual model, and exclude the special variation, and*
- *Special variation scenario – the result of implementing the special variation in full is shown and reflected in the General Fund revenue forecast with the additional expenditure levels intended to be funded by the special variation.*

Evidence to establish this criterion could include evidence of community need /desire for service levels/projects and limited council resourcing alternatives.

Evidence could also include the assessment of the council's financial sustainability conducted by Government agencies.

The response to this criterion should summarise the council's case for the proposed special variation. It is necessary to show how the council has identified and considered its community's needs, as well as alternative funding options (to a rates rise).

The criterion states that the need for the proposed special variation must be identified and clearly articulated in the council's IP&R documents especially the Long Term Financial Plan and the Delivery Program, and, where appropriate, the Asset Management Plan. The purpose of the proposed special variation should also be consistent with the priorities of the Community Strategic Plan.

3.1 Case for special variation – community need

Summarise and explain below:

- ▼ How the council identified and considered the community's needs and desires in relation to matters such as levels of service delivery and asset maintenance and provision.
- ▼ How the decision to seek higher revenues above the rate peg was made and which other options were examined, such as changing expenditure priorities or using alternative modes of service delivery.

- ▼ Why the proposed special variation is the most appropriate option: for example, typically other options would include introducing new or higher user charges and/or an increase in council loan borrowings, or private public partnerships or joint ventures.
- ▼ How the proposed special variation impacts the Long Term Financial Plan forecasts for the General Fund and how this relates to the need the council identified. Our assessment will also consider the assumptions which underpin the council's Long Term Financial Plan forecasts.

In addressing this criterion, you should include extracts from, or references to, the IP&R document(s) that demonstrate how the council meets this criterion.

Community Need

The public car park is in desperate need of a significant upgrade. The main issues concern the condition of the pavement, the gradient of the car park and pedestrian access. These issues all impact the safety of the users of the car park and as such are a risk to users and the council. Other issues that have been identified are the car park's non-compliance with Australian Standards, accessibility, amenity for customers and adjoining properties, lighting and drainage.

The design of the car park is antiquated and causes issues for traffic flow and pedestrian safety.

Council currently budgets and spends \$50K per annum on the maintenance of the car park. This amount covers a small amount of patching and running repairs to ensure the car park remains serviceable. Council will spend more money on emergency maintenance of the car park when required from Council's General Fund. There is no plan to reduce this maintenance budget after an upgrade of the car park.

Who benefits from the proposed car park upgrade?

Northbridge Plaza is a commercial operation of AMP Capital and is the primary beneficiary of the proposed works with over 95% of the users shopping at their facility. [REDACTED]
[REDACTED] The improvements will make the parking more amenable for visitors.

Previous reports and studies

KJA* report 13 August 2014. Refer [Attachment 1](#)

Summary

The feedback from visitors and regular users of the Northbridge Plaza car park through consultation sessions, the "Have your say" webpage and other written submissions was that the majority of participants in the consultation process want the car park to be upgraded.

When asked how the upgrade of the car park should be funded, the community was keen to know what the Plaza was contributing in terms of funding for the upgrade. They wanted to know whether the Plaza paid a lease for using the Council car park.

The majority felt that AMP should be asked to fund the car park upgrade or that Council should levy AMP to fund it. The prevailing opinion was that the Plaza would have no business without the car park and that the businesses in the Plaza, particularly Woolworths, would be the main beneficiaries of any improvements.

ARUP* Car Park Study 23 December 2016. Refer [Attachment 3](#)

Summary

The study of the car park was undertaken to understand usage patterns and determine the percentage of people using the car park that are shopping at Northbridge plaza as well as other nearby locations. The findings in summary were:

- The Council car park is being used predominantly for the purpose of visiting the adjacent Northbridge Plaza.
- Estimates from patron interviews suggest that upwards of 95% of people using the car park are visiting the Plaza.
- Weekday visitors tend to be more likely to visit other destinations as well as the Plaza, whereas on Saturday the Plaza is typically the only destination visited.
- The car park is able to accommodate current levels of demand and was never observed to be at capacity.
- Most visitors use the car park for short periods of time typically less than one hour on both weekdays and weekends in accordance with the sign posted two hour limits.

Brief History

2007 Council began work with AMP to prepare a master plan for the car park.

2009 Council decided to discontinue the work as it was not commercially viable and there was no real community consensus.

2011 A customer fell in the car park after her trolley hit a pot hole. Following the court case, and subsequent appeals the customer was awarded \$285,000 (in 2015).

2012 Council resolved to engage the Plaza owners concerning the condition and plans for the car park.

2013 Council Report - Review of options for Northbridge Plaza and car park and direction of any further investigations..

2014 Council summary on the KJA consultation report regarding a possible redevelopment. Refer [Attachment 1](#)

2015 Council report further discussing options for the car park. Refer [Attachment 2](#)

2016 ARUP Car Park Study identifying usage and destination patterns. Refer [Attachment 3](#)

2016 Report to Council proposing SRV - Council resolved to apply for an SRV. Refer [Attachment 4](#)

2017 Council was advised by IPART that as Willoughby Council is the subject of a merger proposal, IPART will not be able to consider its SRV application. Refer [Attachment 5](#)

2017 Council resolved to apply for an SRV. Refer [Attachment 6](#)

Options that have been considered

The sale of the site

The properties owned by Council have restrictive caveats. There is a process to change or remove caveats, however this requires all owners consent. The sale of the property would require a change in the categorisation of the property from Community Land to Operational Land and would require further community consultation.

Introduction of paid parking. Refer [Attachment 4](#)

- Council considered introducing parking meters or gateway parking, however, this was not financially viable.
- The survey conducted by ARUP has indicated that 84% of visitors stay for up to 60 minutes. Subsequent modelling by council determined that only 30 mins free parking followed by a fee of \$2.50 per hour would provide suitable funding.
- The car park does not have enough parking spaces to generate the income required.
- Paid parking would mean that the community would pay for the upgrade rather than the main beneficiaries.

Redevelopment of the site

There have been several redevelopment plans for the site.

In 2007 a Master Plan was provided to Council proposing a multi-story residential development and car park.

In 2009 there was a review of that master plan - Council decided to discontinue the project, the major reasons were that it was not commercially viable and there was no real community consensus.

In 2014 KJA ran a community consultation regarding possible redevelopment of the site, the community was generally opposed to multi-level car park and residential development.

The community's concerns were:

- Significant traffic congestion from extra residential units
- The development will increase the housing in the immediate vicinity
- As a community they are already well served by the commercial and retail centre of Chatswood and they don't want Northbridge to be another Chatswood. There is no need to extend the plaza or redevelop the car park for other uses.
- Noise and safety during construction

There is a demonstrated need for the car park to be upgraded. Council has identified that the owners of the Northbridge Plaza, Parangool Pty Limited are the primary beneficiaries and the Council or the community should not fund their commercial operation.

3.2 Financial sustainability

The proposed special variation may be intended to improve the council's underlying financial position for the General Fund, or to fund specific projects or programs of expenditure, or a combination of the two. We will consider evidence about the council's current and future financial sustainability and the assumptions it has made in coming to a view on its financial sustainability.

You should explain below:

- ▼ The council's understanding of its current state of financial sustainability, its long-term projections based on alternative scenarios and assumptions about revenue and expenditure.
- ▼ Any external assessment of the council's financial sustainability (eg, by auditors, NSW Treasury Corporation). Indicate how such assessments of the council's financial sustainability are relevant to supporting the decision to apply for a special variation.
- ▼ The council's view of the impact of the proposed special variation on its financial sustainability.

Willoughby City Council has a strong understanding of our financial position and is well managed. Through spending within its means Council has consistently ensured that its annual financial ratios are met and are within the industry benchmark. Council understands that the renewal/upgrade and maintenance of infrastructure assets is one of the key services deliverable to the local community, therefore this SRV is critical.

At year end 2016-17 Council's Financial Statement results were:

Operating surplus before capital items \$17.9M (\$21.5M including capital revenue items);

Total equity of 1,495M;

Available working capital of \$1.3M;

Cash position at \$115.8M; (restricted and unrestricted)

Total net infrastructure assets \$1,374M (excl. investment properties);

Infrastructure renewal ratio 98.3%;

Outstanding loans \$44,210M.

While Council is in a sound financial position, the upgrade of the Northbridge Plaza car park is excluded from Council's current Infrastructure levy program where, in addition to the income from the infrastructure levy, Council has been channelling additional reserve funds to improve the Infrastructure backlog gap.

The car park is accounted in the overall capital upgrade/ addition strategy on the LTFP for total sum \$1.42M, financially earmarked in 2018-19 and 2019-20 if and when Council is able to source funding either through an external contribution or a special rate variation.

The facility is predominantly used by Northbridge Plaza for their explicit benefit. Regardless of Council's financial position, it is considered that it is not appropriate for the upgrade to be borne by the community as this results in the community subsidising a commercial entity.

3.3 Financial indicators

How will the proposed special variation affect the council's key financial indicators (General Fund) over the 10-year planning period? Please provide, as an addendum to the Long Term Financial Plan, an analysis of council's performance based on key indicators (current and forecast) which may include:

- ▼ Operating balance ratio excluding capital items (ie, net operating result before capital grants and contributions as percentage of operating revenue before capital grants and contributions).
- ▼ Unrestricted current ratio (the unrestricted current assets divided by unrestricted current liabilities).
- ▼ Rates and annual charges ratio (rates and annual charges divided by operating revenue).
- ▼ Debt service ratio (principal and interest debt service costs divided by operating revenue excluding capital grants and contributions).
- ▼ Broad liabilities ratio (total debt plus cost to clear infrastructure backlogs as per Special Schedule 7 divided by operating revenue).
- ▼ Asset renewal ratio (asset renewals expenditure divided by depreciation, amortisation and impairment expenses).

Operating Balance Ratio:

2015/2016 = 11.66%

2016/2017 = 15.43%

2026/2027 = 4.91%

Unrestricted Current Ratio:

2015/2016 = 4.27

2016/2017 = 4.70

2026/2027 = 3.90

Rates & Annual Charges Ratio:

2015/2016 = 45.14%

2016/2017 = 52.63%

2026/2027 = 52.75%

Debt Service Ratio:

2015/2016 = 4.17%

2016/2017 = 4.06%

2026/2027 = 6.80% ** figure not calculated IPART way and excludes all grants

Broad Liabilities Ratio:

2015/2016 = 41.88%

2016/2017 = 45.45%

2026/2027 = 21.36%

Asset Renewal Ratio:

2015/2016 = 96.92%

2016/2017 = 98.30%

2026/2017 = 100.00%

Operating Performance Ratio:

2015/2016 = 8.98%

2016/2017 = 12.68%

2026/2027 = 4.70%

Own Source Operating Revenue Ratio:

2015/2016 = 77.49%

2016/2017 = 89.62%

2026/2027 = 91.20%

Infrastructure Backlog Ratio:

2015/2016 = 1.48%

2016/2017 = 1.42%

2026/2027 = 0.30%

Assets Maintenance Ratio:

2015/2016 = 100%

2016/2017 = 100%

2026/2027 = 106%

Rates, Annual Charges Interest & Extra Charges Outstanding:

2015/2016 = 1.35%

2016/2017 = 1.38%

2026/2027 = 1.30%

Cash Expense Cover Ratio:

2015/2016 = 12.10 months

2016/2017 = 14.36 months

2026/2027 = 12.00 months

Capital Expenditure Ratio:

2015/2016 = 2.32

2016/2017 = 1.53

2026/2027 = 1.20

3.4 Contribution plan costs above the cap

You should complete this section if the proposed special variation seeks funding for contributions plan costs above the development contributions cap. Otherwise, leave this section blank.

Please explain how the council has established the need for a special variation to meet the shortfall in development contributions.

For costs above the cap in contributions plans, a council must provide:¹

- ▼ a copy of the council's section 94 contributions plan
- ▼ a copy of the Minister for Planning's response to IPART's review and details of how the council has subsequently amended the contributions plan
- ▼ details of any other funding sources that the council is proposing to use, and
- ▼ any reference to the proposed contributions (which were previously to be funded by developers) in the council's planning documents (eg, Long Term Financial Plan and Asset Management Plan AMP).

¹ See Planning Circular 10-025 dated 24 November 2010 at www.planning.nsw.gov.au and for the most recent Direction issued under section 94E of the *Environmental Planning and Assessment Act 1979*. See also Planning Circular PS 10-022 dated 16 September 2010.

Council is not seeking funding for contribution plan costs above the development contributions cap.

4 Assessment criterion 2: Community awareness and engagement

Criterion 2 in the Guidelines is:

Evidence that the community is aware of the need for and extent of a rate rise. The Delivery Program and Long Term Financial Plan should clearly set out the extent of the General Fund rate rise under the special variation. The council's community engagement strategy for the special variation must demonstrate an appropriate variety of engagement methods to ensure community awareness and input occur. The IPART fact sheet includes guidance to councils on the community awareness and engagement criterion for special variations. In particular, councils need to communicate the full cumulative increase of the proposed SV in percentage terms, and the total increase in dollar terms for the average ratepayer, by rating category

Our fact sheet on the requirements for community awareness and engagement is available on the IPART website.²

In responding to this criterion, the council must provide evidence that:

- ▼ it has consulted and engaged the community about the proposed special variation using a variety of engagement methods and that the community is aware of the need for, and extent of, the requested rate increases
- ▼ it provided opportunities for input and gathered input/feedback from the community about the proposal, and
- ▼ the IP&R documents clearly set out the extent of the requested rate increases.

In assessing the evidence, we will consider how transparent the engagement with the community has been, especially in relation to explaining:

- ▼ the proposed cumulative special variation rate increases including the rate peg for each major rating category (in both percentage and dollar terms)
- ▼ the annual increase in rates that will result if the proposed special variation is approved in full (and not just the increase in daily or weekly terms)
- ▼ the size and impact of any expiring special variation (see Box 4.1 below for further detail), and
- ▼ the rate levels that would apply without the proposed special variation.

More information about how the council may engage the community is to be found in the Guidelines, the IP&R manual and our fact sheet.

² <https://www.ipart.nsw.gov.au/Home/Industries/Local-Government/For-Councils/Apply-for-a-special-variation-or-minimum-rate-increase>

Box 4.1 Where a council is renewing or replacing an expiring special variation

The council's application should show how you have explained to its community:

- ▼ There is a special variation due to expire at the end of the current financial year or during the period covered by the proposed special variation. This needs to include when the expiring special variation was originally approved, for what purpose and the percentage of (General Fund) general income originally approved.
- ▼ The corresponding percentage of general income that the expiring special variation represents for the relevant year.
- ▼ Whether the temporary expiring special variation is being replaced with another temporary or a permanent increase to the rate base.
- ▼ The percentage value of any additional variation amount, above the rate peg, for which the council is applying through a special variation.
- ▼ If the proposed special variation was not approved (ie, only the rate peg applies), the year-on-year change in rates would be lower, or that rates may fall.

The council also must attach, to its application to IPART, a copy of the Instrument of Approval that has been signed by the Minister or IPART Chairman.

4.1 The consultation strategy

The council is required to provide details of the consultation strategy undertaken, including the range of methods used to inform and engage with the community about the proposed special variation and to obtain community input and feedback. The engagement activities could include media releases, mail outs, focus groups, statistically valid random or opt-in surveys, online discussions, public meetings, newspaper advertisements and public exhibition of documents.

The council is to provide relevant extracts of the IP&R documents that explain the rate rises under the proposed special variation and attach relevant samples of the council's consultation material.

The consultation for the SRV has been exclusively carried out with AMP Capital Shopping Centres.

As the owners of the properties on which the special rate is to be levied they are the only ratepayers affected by the proposed SRV.

Once Council resolved to proceed with the SRV application for 2018/2019 Council made contact with AMP Capital Shopping Centres to outline council's intentions and arrange a meeting to further discuss the proposal. (Council had previously met with AMP Capital Shopping Centres in late 2016 regarding 2017/2018 application).

Council staff Greg McDonald and Glenn Fitzgerald met with Matthew Maloney from AMP Capital Shopping Centres on 20 December 2017 where Greg McDonald detailed Council's plans for the car park and intention to apply for an SRV to fund the upgrade. Matthew Maloney expressed his initial concerns regarding the method of funding the upgrade and also proposed ideas on the timing and design of any works to minimise any disruption to the operation of the shopping centre.

Matthew Maloney advised that it was not appropriate at that time for Council to approach the tenants of the Plaza and requested that all consultation be through himself.

The meeting was followed by a letter from Council's General Manager, Debra Just, 2 January 2018 confirming that Council intended to apply to IPART for an SRV. The letter also advised the timeline for the process and welcomed feedback and further discussion. Refer [Attachment 13](#)

Included with the letter from council was:

1. A plan of the car park showing the limit of the scope of works. Refer [Attachment 9](#)
2. A list of the lot and DP numbers of the affected area. Refer [Attachment 10](#)
3. Council's estimated cost spread sheet. Refer [Attachment 11](#)
4. 3 to 5 Year Rates Model. Refer [Attachment 12](#)

AMP Capital Shopping Centres forwarded an email to Council on 19 January 2018 acknowledging receipt of Council's letter and noting their items of concern (please refer to 4.2 Feedback from community consultation). Refer to [Attachment 14](#)

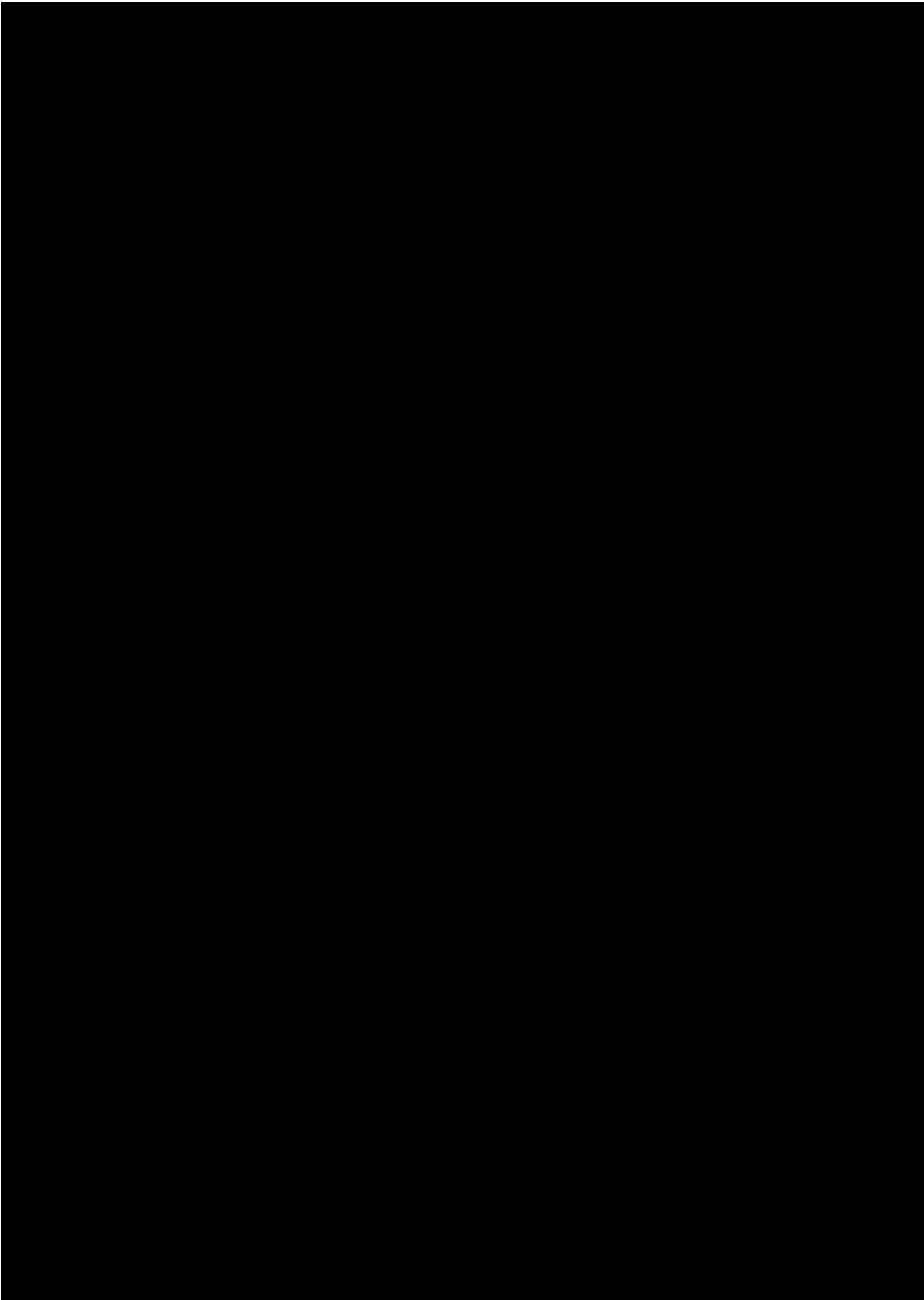
On 5 February 2018 Council officers Greg McDonald, Dean Frost, Scott Kavanagh and Glenn Fitzgerald met with AMP Capital Shopping Centres representatives Matthew Maloney and Jo Fleming for further consultation on the proposed SRV.

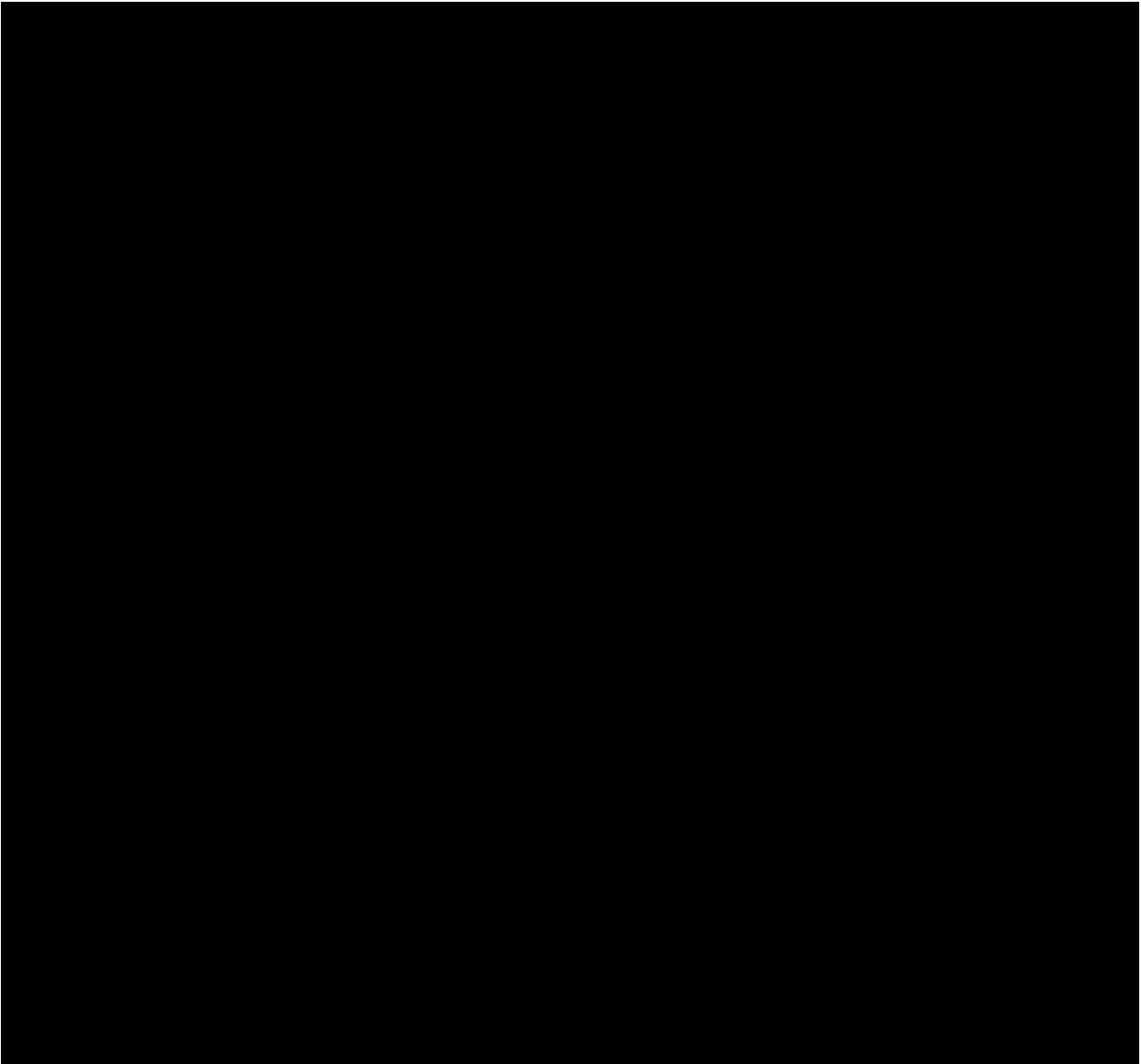
While expressing a desire to work with Council regarding plans for the car park, AMP Capital Shopping Centres again summarised their concerns and advised that a submission has been prepared for IPART. Greg McDonald reiterated Council's intention to work with AMP Capital Shopping Centres, however as per Council's resolution 11 December 2017 an application for an SRV will be submitted to IPART on 12 February 2018. Greg advised that the major catalyst for the SRV was the immediate risk to Council and the safety of the users of the car park.

4.2 Feedback from the community consultations

Summarise the outcomes and feedback from the council's community engagement activities. Outcomes could include the number of attendees at events and participants in online forums, as well as evidence of media reports and other indicators of public awareness of the council's special variation intentions. Where applicable, provide evidence of responses to surveys, particularly the level of support for specific programs or projects, levels and types of services, investment in assets, as well as the options proposed for funding them by rate increases.

Where the council has received submissions from the community relevant to the proposed special variation, the application should set out the views expressed in those submissions. Please refer to Section 1.2 concerning how the council should handle confidential content in feedback received from the community. The council should also identify and document any action that it has taken, or will take, to address issues of common concern within the community.





5 Assessment criterion 3: Impact on ratepayers

Criterion 3 in the Guidelines is:

The impact on affected ratepayers must be reasonable, having regard to both the current rate levels, existing ratepayer base and the proposed purpose of the variation. The Delivery Program and Long Term Financial Plan should:

- *clearly show the impact of any rises upon the community*
- *include the council's consideration of the community's capacity and willingness to pay rates, and*
- *establish that the proposed rate increases are affordable having regard to the community's capacity to pay.*

The impact of the council's proposed special variation on ratepayers must be reasonable. To do this, we take into account current rate levels, the existing ratepayer base and the purpose of the proposed special variation. We also review how the council has assessed whether that the proposed rate rises are affordable having regard to the community's capacity and willingness to pay.

5.1 Impact on rates

Much of the quantitative information we need on the impact of the proposed special variation on rate levels will already be contained in Worksheet 5a and 5b of Part A of the application.

To assist us further, the application should set out the rating structure under the proposed special variation, and how this may differ from the current rating structure, or that which would apply if the special variation is not approved.

We recognise that a council may choose to apply an increase differentially among categories of ratepayers. If so, you should explain the rationale for applying the increase differentially among different categories and/or subcategories of ratepayers, and how this was communicated to the community. This will be relevant to our assessment of the reasonableness of the impact on ratepayers.

Councils should also indicate the impact of any other anticipated changes in the rating structure.

The impact of the proposed special rate is limited to the owners of the Northbridge Plaza and affects 6 rate assessments. The special rate of \$375,000 per annum for four years is considerable, however as outlined in 5.2 in this application the owner can afford the special rate and has benefited from the free access to a Council asset for the purpose of their commercial venture and will continue to benefit from the upgrade of the car park.

There is no impact on other business or residential ratepayers and no impact on pensioners.

Failure to levy an SRV will have a detrimental impact of residents as it will result in Council general funds being used to subsidise a commercial entity and result in other community projects being deferred.

[Redacted]

[Redacted]

Please refer to willingness and capacity to pay, 5.2.

5.1.1 Minimum Rates

The proposed special variation may affect ordinary rates, special rates and/or minimum rates.

As previously discussed, if the proposed special variation includes increasing minimum rates above the statutory limit, or is to apply a higher rate of increase to an existing minimum rate than to its other rates, it is not necessary for the council to also complete the

separate Minimum Rates application form. However, this must be clearly identified and addressed in the special variation application.

Does the council have minimum Ordinary rates? Yes No

If Yes, does the council propose to increase minimum Ordinary rates by:

- The rate peg percentage
The special variation percentage
Another amount Indicate this amount _____

What will minimum Ordinary rates be after the proposed increase? \$834.00

The council must explain how the proposed special variation will apply to the minimum rate of any ordinary and special rate, and any change to the proportion of ratepayers on the minimum rate for all relevant rating categories that will occur as a result.

You should also explain the types of ratepayers or properties currently paying minimum rates, and the rationale for the application of the special variation to minimum rate levels.

The proposed increase is a special rate and will not affect minimum rates.

5.2 Consideration of affordability and the community's capacity and willingness to pay

The council is required to provide evidence through its IP&R processes, and in its application, of how it assessed the community's capacity and willingness to pay the proposed rate increases. This is to include an explanation of how the council established that the proposed rate rises are affordable for the community.

Evidence about capacity to pay could include a discussion of such indicators as SEIFA rankings, land values, average rates, disposable incomes, the outstanding rates ratio and rates as a proportion of household/business/farmland income and expenditure, and how these measures relate to those in comparable or neighbouring council areas.

As many of these measures are highly aggregated, it may also be useful to discuss other factors that could better explain the impact on ratepayers affected by the proposed rate increases, particularly if the impact varies across different categories of ratepayers.

We may also consider how the council's hardship policy (see Section 5.3 below) might reduce the impact on socio-economically disadvantaged ratepayers.

AMP Capital Shopping Centres is a specialist arm of AMP Capital, with expertise in property development, management and investment.

AMP has a portfolio of 27 centres across Australia and New Zealand
<http://www.ampcapital.com.au/ampcapitalau/media/contents/funds/portfolio-snapshot.pdf> and generates **\$ 7.9 billion in annual sales**
<http://www.ampcapital.com.au/shopping-centres/our-capability>

5.3 Addressing hardship

In addition to the statutory requirement for pensioner rebates, most councils have a policy, formal or otherwise to address issues of hardship.

Does the council have a Hardship Policy?	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
If Yes, is an interest charge applied to late rate payments?	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
Does the council propose to introduce any measures to reduce the impact of the proposed special variation on specific groups in the community?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>

You should attach a copy of the Hardship Policy and explain below who the potential beneficiaries are and how they are assisted.

Please provide details of any other measures addressing hardship to be adopted, or alternatively, explain why no measures are proposed.

The council is also to indicate whether the hardship policy or other measures are referenced in the council's IP&R documents (with relevant page reference or extract provided).

The hardship Policy is attached to this application, however council does not believe that hardship is a factor in this application. Please refer to 5.2 affordability and capacity to pay.

6 Assessment criterion 4: Public exhibition of relevant IP&R documents

Criterion 4 in the Guidelines is:

The relevant IP&R documents must be exhibited (where required), approved and adopted by the council before the council applies to IPART for a special variation to its general revenue.

Briefly outline the significant IP&R processes the council has undertaken to reach the decision to apply for a special variation. Include the details of and dates for key document revisions, public exhibition period(s) and the date(s) that the council adopted the relevant IP&R documents.³

You should also include extracts from council minutes as evidence that the documents were adopted.

The council is reminded that the Community Strategic Plan and Delivery Program (if amended), require public exhibition for at least 28 days prior to adoption. Amendments to the Long Term Financial Plan and Asset Management Plan do not require public exhibition.⁴ However, it would be expected that the Long Term Financial Plan would be posted, in a prominent location, on the council's website.

Details of relevant documentation regarding the proposed SRV special rate are as follows:

- **Delivery Program 2013- 2017 (Capital Works 2016/17).** Refer **Attachment 8**

At the Council meeting of June 27 2016 WCC resolved to:

“Adopt the Delivery Program, Operational Plan, Budget and Fees and Charges for 2016-2017, the updated Long Term Financial Plan 2015-2025 and 2016-2017 Workforce Plan, incorporating all activities of the final year of the 2013-2017 Delivery Program.”

Attached is an excerpt from the list of capital work proposed for 2016/17 (page 12 of the attachments) adopted as part of that resolution. As highlighted this makes reference to the Northbridge Plaza Car park project. This was published on our website following the resolution of Council.

- **Long Term Financial Plan (LTFP)**

Please refer to the link below to Council's LTFP

<http://edocs.willoughby.nsw.gov.au/DocumentViewer.ashx?dsi=4693862>

³ The relevant IP&R documents are the Community Strategic Plan, Delivery Program, Long Term Financial Plan and where applicable, the Asset Management Plan.

⁴ Office of Local Government (then Division of Local Government), *Integrated Planning and Reporting Manual for local government in NSW*, March 2013, pp 5-6.

Page 14 makes specific reference to this project.

*“Key infrastructure projects such as the Gore Hill Regional Recreation Park Stage 1 and Stage 2, the Haven Amphitheatre Stage Renewal, **Northbridge Plaza Car Park Improvement Works**, Chatswood High School Oval conversion to synthetic field, Willoughby Girls High School Oval synthetic sports field conversion, Vivid, the Willoughby Leisure Centre upgrade, Artarmon and Northbridge Bowling Clubs have all been processed via the prioritisation process. **Each of these projects is tied to external funding opportunities.**”*

Staff will continue to work with the community in identifying future projects which will be modelled and assessed via the project prioritisation process.”

APPENDICES

Appendix 1 Financial Statement for the period of 2015/16 to 2026/27 (Income Statement, Cash (Rates) Budget Statement, Balance Sheet and Cash Flow Statement)

INCOME STATEMENT	Actual	Orig Bud	Rev Bud	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
	2015/16	2016/17	R2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
	\$'000's	\$'000's	\$'000's	\$'000's	\$'000's	\$'000's	\$'000's	\$'000's	\$'000's	\$'000's	\$'000's	\$'000's	\$'000's
Incomes from continuing operations													
Revenue:													
Rates and Annual Charges	60,944	62,992	62,442	64,152	66,536	68,373	69,234	70,780	69,062	70,599	72,183	73,802	75,459
User Charges and Fees	19,056	18,945	19,355	18,719	19,270	20,015	20,790	21,594	22,429	23,297	24,198	25,135	26,107
Investment Revenues	3,293	2,909	2,909	2,919	3,499	3,318	3,037	3,099	3,276	3,466	3,693	3,935	4,212
Other Revenues	21,777	18,287	18,371	19,035	19,501	20,018	20,568	21,135	21,717	22,316	22,931	23,564	24,215
Grants & Contributions - Operating	7,251	8,665	6,651	5,876	6,459	6,631	6,816	7,022	7,208	7,402	7,609	7,822	8,040
Grants & Contributions - Capital	22,394	9,131	9,131	8,334	8,264	26,099	3,822	3,917	4,015	4,119	4,232	4,348	4,468
Other Income:													
Proceeds from Disposal of Assets	391	410	410	420	433	446	459	473	487	502	517	532	546
Profit from Interests in Joint Ventures & Associates													
Total Income from Continuing Operations	136,106	119,339	119,269	119,454	123,962	146,899	124,726	128,019	128,186	131,701	135,363	139,139	143,049
Expenses from continuing operations													
Expenses:													
Employee Costs	39,794	41,191	41,118	42,473	43,847	45,100	46,513	47,916	49,398	50,927	52,508	54,147	55,836
Materials and Contracts	32,250	34,149	36,126	34,718	33,748	34,894	36,036	37,328	38,488	39,704	40,968	42,253	43,562
Borrowing Costs	2,590	1,754	1,754	1,677	1,693	1,633	1,614	1,608	1,600	1,582	1,566	1,549	1,601
Depreciation & Amortisation	11,724	10,808	10,808	11,540	11,734	11,853	12,263	12,290	12,315	12,357	12,380	12,409	12,429
Other Expenses	13,106	14,456	14,557	14,409	14,339	17,262	15,198	16,093	16,111	16,589	17,085	18,152	18,127
WDV of Assets sold	84	250	250	256	153	158	162	167	172	177	183	188	194
WDV of Assets held for sale	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest and Investment losses													
Loss from Interests in Joint Ventures & Associates	22	5	5	5	0	0	0	0	0	0	0	0	0
Total Expenses from Continuing Operations	99,570	102,613	104,618	105,079	105,514	110,760	111,788	115,402	118,085	121,347	124,720	128,748	131,771
Net Operating Surplus/ (Deficit) for the year	36,536	16,726	14,651	14,375	18,449	36,140	12,938	12,617	10,101	10,354	10,643	10,391	11,279
Net Operating Surplus/(Deficit) before Grants & contributions provided for capital purposes	13,142	7,595	5,520	6,042	10,185	8,040	9,116	8,700	6,086	6,235	6,411	6,042	6,811
Other Comprehensive Income	675,051	-	-	-	-	-	-	-	-	-	-	-	-
Total Comprehensive Income for the year	710,587	16,726	14,651	14,375	18,449	36,140	12,938	12,617	10,101	10,354	10,643	10,391	11,279

CASH (FUNDING) BUDGET STATEMENT	Actual	Orig Bud	Rev Bud	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
	2015/16 \$'000's	2016/17 \$'000's	R2016/17 \$'000's	2017/18 \$'000's	2018/19 \$'000's	2019/20 \$'000's	2020/21 \$'000's	2021/22 \$'000's	2022/23 \$'000's	2023/24 \$'000's	2024/25 \$'000's	2025/26 \$'000's	2026/27 \$'000's
Revenues													
Rates and Annual Charges	60,944	62,992	62,442	64,152	66,536	68,373	69,234	70,780	69,052	70,599	72,183	73,802	75,459
User Charges and Fees	19,056	18,945	19,355	18,719	19,270	20,015	20,790	21,594	22,429	23,297	24,198	25,135	26,107
Investment Revenues	3,293	2,909	2,909	2,919	3,499	3,318	3,037	3,099	3,278	3,466	3,693	3,935	4,212
Other Revenues	21,777	18,287	18,371	19,035	19,501	20,018	20,588	21,135	21,717	22,316	22,931	23,564	24,215
Grants & Contributions - Operating	7,251	6,665	6,651	5,876	6,459	6,631	6,816	7,022	7,208	7,402	7,609	7,822	8,040
Grants & Contributions - Capital	22,394	9,131	9,131	8,334	8,264	28,099	3,822	3,917	4,015	4,119	4,232	4,348	4,468
Proceeds from Disposal of Assets	391	410	410	420	433	446	459	473	487	502	517	532	548
New borrowings	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserves	22,990	11,042	16,980	11,183	15,692	34,694	15,515	7,937	12,634	9,016	9,512	8,895	7,981
Internal Revenues		8,350	8,567	8,203	8,428	8,660	8,898	9,143	9,394	9,653	9,918	10,191	10,471
Total Revenue	158,096	138,731	144,816	138,840	148,083	190,254	149,139	145,099	150,414	150,370	154,793	158,225	161,502
Expenses													
Employee Costs	39,794	41,191	41,118	42,473	43,847	45,160	46,513	47,916	49,398	50,927	52,508	54,147	55,838
Materials and Contracts	32,250	34,149	36,126	34,718	33,748	34,694	36,036	37,328	38,486	39,704	40,968	42,253	43,582
Borrowing Costs	2,590	1,754	1,754	1,677	1,693	1,633	1,614	1,608	1,600	1,592	1,596	1,599	1,601
Other expenses	13,106	14,456	14,557	14,409	14,339	17,262	15,198	16,093	16,111	16,589	17,065	18,152	18,127
Interest and Investment losses	0	0	0	0	0	0	0	0	0	0	0	0	0
Debt Redemption	3,859	2,981	2,980	1,621	1,712	1,681	1,383	1,436	1,497	1,288	1,334	1,382	1,432
Transfers to reserves	38,215	12,959	13,884	13,464	15,220	15,423	15,544	15,610	15,888	15,878	16,278	16,676	17,102
Capital Expenditure	17,704	22,080	26,583	22,835	27,635	65,249	23,918	15,689	18,675	15,368	15,827	14,840	14,534
Internal Expenses		8,347	8,567	8,203	8,428	8,660	8,899	9,143	9,395	9,653	9,919	10,192	10,472
Total Expenses	147,518	137,917	144,550	139,400	148,621	189,763	149,106	144,824	151,063	150,999	155,514	159,241	162,688
CASH BUDGET SURPLUS/(DEFICIT)	10,578	815	266	(561)	1,462	491	33	276	(639)	(629)	(721)	(1,016)	(1,186)
CASH BUDGET SURPLUS/(DEFICIT) AFTER ADJ 50% LSL ACCRUAL	10,578	1,409	861	30.6	2,071	1,118	679	941	46	77	6	(267)	(415)

Supporting information

Council's Long Term Financial Plan is Council's high level document. Underpinning the LTFP is Council's detailed budget documentation.

Budget Name	ID	Cost Centr	Asset Cat.	Existing Proj.	CSP No.	QBL	Year	% Inc	Funding	Work Type	Dollars1	Dollars2
Northbridge Car Park development & construction		6420	CarPrk	0	4.1		2018	0.0%	CARPARK_LE VY	New	120000	120,000
Northbridge Car Park development & construction		6420	CarPrk	0	4.1		2019	0.0%	CARPARK_LE VY	New	650000	650,000
Northbridge Car Park development & construction		6420	CarPrk	0	4.1		2020	0.0%	CARPARK_LE VY	New	650000	650,000

Please note further detailed information is available if required.



Council Reports

Council has specifically considered reports related to the application for a special rate variation of two separate occasions for this project. The first related to the initiation of the application, the second related to re-instigating the application process following the determination of the merger proposals. These reports and the resolutions are attached to this application.

7 Assessment criterion 5: Productivity improvements and cost containment strategies

Criterion 5 in the Guidelines is:

The IP&R documents or the council's application must explain the productivity improvements and cost containment strategies the council has realised in past years, and plans to realise over the proposed special variation period.

In this section, you must provide details of any productivity improvements and cost containment strategies that you have implemented during the last two years (or longer) and any plans for productivity improvements and cost containment over the duration of the proposed special variation.

These strategies, which may be capital or operational in nature, must be aimed at reducing costs and/or improving efficiency. Indicate if any initiatives are to increase revenue eg, user charges. Please include below whether the proposed initiatives (ie, cost savings) have been factored into the council's Long Term Financial Plan.

Where possible, the council is to quantify in dollar terms the past and future productivity improvements and cost savings.

The council may also provide indicators of efficiency, either over time or in comparison to other relevant councils. We will make similar comparisons using various indicators and OLG data provided to us.

Council is well managed financially and has a history in recent years of productivity improvements and savings, most notably the service review in 2015/2016 which resulted in recurrent savings of \$2M.

However, this SRV application is based on the main beneficiary of the proposed works funding the upgrade rather than Council's ratepayers and the community.

8 List of attachments

The following is a list of the supporting documents to include with your application.

Some of these attachments will be mandatory to all special variation applications (eg, extracts from the Community Strategic Plan).

Other attachments will be required from some, but not all, councils. For example, extracts from the Asset Management Plan would be required from a council seeking approval of a special variation to fund infrastructure.

Councils should submit their application forms and attachments online through the Council Portal in the following order. Councils may number the attachments as they see fit.

Item	Included?
Mandatory forms and Attachments	
Part A Section 508A and Section 508(2) Application form (Excel spreadsheet)	<input type="checkbox"/>
Part B Application form (Word document) – this document	<input type="checkbox"/>
Relevant extracts from the Community Strategic Plan	<input type="checkbox"/>
Delivery Program	<input type="checkbox"/>
Long Term Financial Plan with projected (General Fund) financial statements (Income, Cash Flow and Financial Position) in Excel format	<input type="checkbox"/>
NSW Treasury Corporation report on financial sustainability	<input type="checkbox"/>
Media releases, public meeting notices, newspaper articles, fact sheets relating to the rate increase and proposed special variation	<input type="checkbox"/>
Community feedback (including surveys and results if applicable)	<input type="checkbox"/>
Hardship Policy	<input type="checkbox"/>
Resolution to apply for the proposed special variation	<input type="checkbox"/>
Certification (see Section 9)	<input type="checkbox"/>
Other Attachments	
Relevant extracts from the Asset Management Plan	<input type="checkbox"/>
Past Instruments of Approval (if applicable)	<input type="checkbox"/>
Resolution to adopt the revised Community Strategic Plan (if necessary) and/or Delivery Program	<input type="checkbox"/>
Other (please specify)	<input type="checkbox"/>



9 Certification

APPLICATION FOR A SPECIAL RATE VARIATION

To be completed by General Manager and Responsible Accounting Officer

Name of council: Willoughby City Council

We certify that to the best of our knowledge the information provided in this application is correct and complete.

General Manager (name): Debra Just

Signature and Date:

Responsible Accounting Officer (name): Glenn Fitzgerald

Signature and Date:

Once completed, please scan the signed certification and attach it as a public supporting document online via the Council Portal on IPART's website.

Attachments

Attachment 1	Northbridge Plaza and Council Car Park KJA Consultation Report – 13 August 2014
Attachment 2	Council Report – Northbridge Car Park Improvement Masterplan – Report on Consultation Process – 27 July 2015
Attachment 3	ARUP Report – Northbridge Plaza Car Park Study – 23 December 2016
Attachment 4	Council Report – Possible Special Rates Variation for Northbridge Plaza Car Park – 28 November 2016
Attachment 5	Memo to Councillors regarding IPART – Northbridge Plaza Special Rate Application – 14 February 2017
Attachment 6	Council Resolution to Special Rate Variation Application to the Independent Pricing and Regulatory Tribunal (IPART) – 11 December 2017
Attachment 7	Letter from AMP Capital re Proposed Special Rate Variation (SRV) Northbridge Carpark – 8 February 2018
Attachment 8	Delivery Program 2013-2017 re Car Park Projects funding
Attachment 9	Northbridge Plaza Car Park Concept Plan
Attachment 10	Lot and DP Northbridge Plaza Car Park Works
Attachment 11	Special Rate Variation Proposed Costings 2017-2018
Attachment 12	3 – 5 Year Rate Model
Attachment 13	Council’s letter to AMP Capital – 2 January 2018
Attachment 14	Email from AMP Capital – 19 January 2018
Attachment 15	Certification
