



Special Variation Application Form Part B

Goulburn Mulwaree Council

Application Form

2024-25

Local Government >>



Acknowledgment of Country

IPART acknowledges the Traditional Custodians of the lands where we work and live. We pay respect to Elders both past and present.

We recognise the unique cultural and spiritual relationship and celebrate the contributions of First Nations peoples.

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The Independent Pricing and Regulatory Tribunal

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Council Information

Please fill out the table below.

Council name	Goulburn Mulwaree Council
Date submitted to IPART	1 st February 2024

1 About this application form

This application form is to be completed by councils applying for a special variation (SV) to general income for 2024-25 under section 508(2) or 508A of the *Local Government Act 1993* (LG Act). The application form is in two parts:

1. Application Form [Part A](#) (separate Excel spreadsheet)
2. Special Variation Application Form Part B (this MS Word document)

The SV Application Form Part B collects:

- Description and Context information for the SV
- Evidence against:
 - Criterion 1: Need for the variation
 - Criterion 2: Community awareness and engagement
 - Criterion 3: Impact on ratepayers
 - Criterion 4: IP&R documents
 - Criterion 5: Productivity improvements and cost containment strategies
 - Criterion 6: Other relevant matters
- Council certification and contact information

It also provides a List of attachments and checklist to assist councils.

When completing this Application Form, councils should refer to:

- The 'Apply for a SV or minimum rates (MR) increase' page of IPART's [website](#)
- The Office of Local Government (OLG) [Guidelines](#) issued in November 2020
- IPART's SV Guidance Booklet – *Special Variations: How to prepare and apply* available on our [website](#).

We encourage Councils to contact IPART early in their preparation to apply, or potentially apply, for an SV.

2 Description and Context

These questions seek information not tied to a specific criterion in the OLG guidelines.

Question 1: What type and size of SV is the council is applying for?

In , please use the checkboxes to indicate the type of SV the council is applying for. In , please provide, rounded to **2 decimal places**:

- the total percentage increase (including the rate peg) and,
- for a section 508A SV, the cumulative percentage increase over the SV period.

Should an SV be approved, the instrument will list the approved percentage(s) and cumulative percentage rounded to 2 decimal places, unless council has specifically applied for a different number of decimal places.

If applying for a Crown Land Adjustment (CLA), please **do not** include the CLA percentage in Table 2. Information about CLAs is collected in Question 2 below.

In Table 3, please explain if the council would like its instrument issued to a different number of decimal places and if it has used an assumed rate peg that is not 2.50%.

Our [Guidance Booklet - Special variations: How to prepare and apply](#) has an example of these questions completed.

Table 1 Type of special variation

What type of SV is this application for?	<input type="checkbox"/> Section 508(2)	<input checked="" type="checkbox"/> Section 508A	
Are you applying for Permanent or Temporary?	<input checked="" type="checkbox"/> Permanent	<input type="checkbox"/> Temporary	<input type="checkbox"/> Permanent + Temporary

Table 2 The council's proposed special variation

	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Is this year in the SV period?	yes	yes	yes	no	no	no	no
Percentage increase	22.5%	16.0%	6.4%				
Rate peg	4.5%	2.5%	2.5%				
Cumulative percentage increase over the SV period for s 508A	22.5 %	42.1%	51.2%				
Indicate which years are permanent or temporary							

Table 3 Further questions

Question	The council's response
Does the council wish its potential SV instrument to be issued with a different number of decimal places?	No
If the council used an assumed rate peg that is not 2.50%, please briefly justify why it did so.	The assumed rate peg for 2024-25 at the time of community consultation on the SV was 3.50%, this was based on an estimate using the old rate peg methodology. The Long Term Financial Plan (LTFP) and this SV application has since been updated to include the actual 2024-25 rate peg that was announced on 21 November of 4.50%. All years from 2025-26 onward in the LTFP assumes a 2.50% rate peg

Question 2: Is the council applying for a Crown Land Adjustment (CLA) in 2024-25?

Please fill out the table below if the council is also applying for a CLA, otherwise leave it blank.

Is the council also applying for a CLA?	No
If so, by what percentage?	X.XX%
What is the dollar (\$) value for the CLA?	\$Click to enter amount
Who was the prior owner of the Crown Land?	Click or tap here to enter text.
Briefly outline the reason for the land becoming rateable.	Click or tap here to enter text.

Question 3: What is the key purpose of the requested SV?

In the text box below please summarise the key purpose(s) of the proposed SV.

The purpose of the proposed Special Variation (SV) is to cover the increasing costs which are currently outpacing revenue growth, and to continue providing services and assets to meet the growing demand of a regional city, as expected by the community into the future. The SV will respond to the Community Strategic Plan's (attachment 1) position that Council needs to be effective, financially sustainable and responsible, by managing resources in a responsible manner that supports the ongoing viability of Council. In particular, improving the infrastructure network, namely roads and parking, that was identified by the community as the most important. The community also identified the main challenge as supporting a growing population (attachment 1, p10).

Council's Resourcing Strategy 2022-26 (attachment 2) had identified the possibility for Council to consider a potential SV to maintain existing standards of services and address the condition of Council's infrastructure assets. The strategy contemplated a need for an SV in 2024/25 following the completion of asset condition assessments. Further, the base case General Fund LTFP forecast modelling showed operating deficits each year from 2023/24 to 2031/32 averaging \$6.2 million per year.

An SV would enable Goulburn Mulwaree Council to apply sound financial management principles and to develop a long term financial plan that maintain financial sustainability into the future, to achieve financial sustainability objectives of a fully funded operating position, adequate/sustainable cash position, having an appropriately funded capital program, having adequate resources to meet ongoing compliance obligations.

Council subsequently engaged independent consultants (Morrison Low) to undertake a financial sustainability assessment which confirmed Council's unsustainable financial position for General Fund. Consultation with councillors and staff was undertaken, and a revised 2024-2034 Long Term Financial Plan, including Capacity to Pay Report (CtPR) (attachment 4) was developed, which highlighted the need for an SV to address these issues. Concurrently, Council undertook a review of its asset management strategy and plans (attachment 5). Council resolved to undertake community engagement on the potential special variation on 19 September 2023 (attachment 7a). The community engagement process on the Revised Delivery Program, Long Term Financial Plan and proposed SV took place during September, October and November 2023. A final decision to apply for an SV was made by Council resolution on 21 November 2023 (attachments 8 and 9).

The variation in rates will work in parallel with an ongoing program of internal review and productivity improvements, which has already achieved savings to date of approximately \$0.639 million per year in financial benefits, one-off land sales of \$5.2 million, plus efficiency and productivity improvements. Further, Council has identified, and included in the revised LTFP, 42 improvement initiatives providing further annual net benefits (attachments 4 and 7).

Question 4: Is the council proposing to increase minimum rates in conjunction with the special variation?

Complete Table 4 if the council proposes to increase minimum ordinary and/or Table 5 if the council proposes to increase special rates in conjunction with the SV for 2024-25. Otherwise, leave it blank. IPART will also use data provided in Application Form [Part A](#) to understand the details of the proposed SV and minimum amounts of rates.

In some situations, a minimum rates increase will be subject to IPART approval. In these cases, councils will need to also complete *Minimum Rate Increase Application Form Part B 2024-25* (Word document) available on our [website](#). Please see Table 2.4 of the [Guidance Booklet - Special variations: How to prepare and apply](#) for further information on when an additional MR increase application may be required. Councils do not need to submit another Application form [Part A](#) (Excel document).

Table 4 Minimum rates increase for ordinary rates

Does the council have an ordinary rate(s) subject to a minimum amount?	Yes
Does the council propose to increase the minimum rate(s) above the statutory limit for the first time? (If yes, you must complete a separate minimum rate increase application form.)	Yes
Does the council propose to increase the minimum rate(s) above the proposed SV percentage(s)? (If yes, you must complete a separate minimum rate increase application form, even if the council has been approved to increase its minimum rate above the statutory limit in the past.)	No
Has the council submitted an application for a minimum rate increase?	Yes

In the text box below, provide the council's proposed minimum rates increase (both in percentage and dollar terms) and to which rating category (or sub-category) the increase is to apply for each year (this can be table form).

For 2024/25, an SV increase of 22.5% and a proposed minimum of \$722 for each of the following categories and subcategories- Business General; Business Goulburn: Business Goulburn Town Centre and Business Marulan.

For 2025/26, an SV increase of 16.0% and a proposed minimum of \$837 for each of the following categories and subcategories- Business General; Business Goulburn: Business Goulburn Town Centre and Business Marulan.

For 2026/27, an SV increase of 6.4% and a proposed minimum of \$890 for each of the following categories and subcategories- Business General; Business Goulburn; Business Goulburn Town Centre and Business Marulan.

Worksheets 4, 5 and 7 (WS 4, 5 and 7) of the Part A application form collects more detailed information about the proposed minimum rates increase.

Table 5 Minimum rates increase for special rates

Does the council propose to increase the minimum amount of a special rate above the statutory limit?	No
What will the minimum amount of the special rate(s) be after the proposed increase?	\$Click to enter amount
Has the council submitted an application for a minimum rate increase?	Choose an item.

The council must ensure that it has submitted [MR Increase Application Form Part B](#), if required. No separate Part A is required.

Question 5: Does the council have an expiring SV?

Complete the table below if the council has a temporary SV which is due to expire:

- on 30 June 2024, or
- at the end of any year in the period the requested SV would apply.

To calculate the amount to be removed from general income when the SV expires, Council must follow the terms of the relevant condition in the SV instrument. Councils may find the example in Attachment 1 to the [OLG SV Guidelines](#) useful. The OLG's SV Guidelines also specify that councils must contact the OLG to confirm the calculation of this amount.

Does the council have an SV which is due to expire on 30 June 2024?	No
Does the council have one or more SV/s due to expire during the proposed SV period?	No
If Yes to either question: a. When does the SV expire?	Click or tap here to enter text.

b. What is the percentage to be removed from the council's general income?	Click or tap here to enter text.
c. What is the dollar amount to be removed from the council's general income?	Click or tap here to enter text.
Has OLG confirmed the calculation of the amount to be removed?	Choose an item.

Attachments required:

- Instrument(s) approving any SV which expires at the end of the current financial year or during the period covered by the proposed SV.
- OLG advice confirming calculation of the dollar amount to be removed from general income as a result of the expiring SV.

Question 6: Does the council have an existing (ongoing) section 508A special variation which applies in 2024-25?

Complete this question if the council has an existing section 508A multi-year SV instrument which approves an increase to general income above the rate peg for 2024-25 and future years within the period covered by the council's SV application.

If the council has an ongoing section 508A SV and is seeking additional changes to general income during the term of that existing SV, IPART will need to vary the original instrument if the application is approved, rather than issuing a separate SV instrument to apply for 2024-25 (or later years).

Does the council have a section 508A multi-year SV instrument that applies in 2024-25?	No
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If yes to the above question, in the text box below:

- Specify the percentage increase(s) and duration of the SV.
- Outline the council's actions in complying with conditions in the instrument approving the original SV
- Describe any significant changes relevant to the conditions in the instrument since it was issued.

Supporting documents could include extracts from annual reports or any other publications in which compliance with the terms of the SV has been reported to ratepayers.

N/A

Attachments required:

- A declaration by the Chief Executive Officer as to the council's compliance with the conditions specified in the SV instrument on the council's official letterhead.
- Supporting documents providing evidence of the council's actions to comply with the conditions in the instrument, e.g. extracts from annual reports or any other publications in which compliance with the terms of the SV has been reported to ratepayers

Question 7: Has IPART *ever* approved a special variation (including additional special variations in 2022-23)?

Complete this question if IPART has ever approved an SV for the council.

You **do not need** to complete the text box for this question if the relevant information has been provided in the council's response to Question 6.

Does the council have a section 508(2) or 508A SV which IPART has approved?

Yes

If yes, in the text box below, for each SV approved by IPART, briefly:

- Specify the type of SV and the increase to general income approved.
- Outline the council's actions in complying with conditions in the SV instrument(s) or where the council has failed to comply with the conditions, provide reasons and list the corrective actions undertaken.
- Describe any *significant* changes relevant to the conditions in the SV instrument(s) since it was issued.

Supporting documents could include extracts from annual reports (or webpage hyperlinks to them) or any other publications in which compliance with the terms of the SV has been reported to ratepayers.

On 6 April 2022 the Office of Local Government announced guidelines for the Additional Special Variations (ASV) process for 2022-23 under circular 22-07 (ASV guidelines), for which Council made an application.

An additional Special Variation for 2022-23 was approved by IPART as follows: "1. The percentage by which Goulburn Mulwaree Council (Council) may increase its general income for Year 2022-23 is 2.5%". Refer attachment 6 for a copy of the instrument. The increase the rates for 2022-23 and adjusted its LTFP accordingly.

The Chief Executive Officer of Council confirms and declares that it is complying with the conditions of the ASV instrument, attachment 6a. Council applied the ASV to fund services and asset renewals, in accordance with the adopted 2021/22 LTFP year 2, the 2022/23 budget and budget variations throughout 2022/23 and as recorded in the audited 2022/23 Annual Financial Statements note B2-1 Rates and Annual Charges. Further the ASV activities were reported in Council's 2022-23 Annual Report pp. 84-85 – website link - <https://www.goulburn.nsw.gov.au/Council/Integrated-Planning-Reporting#section-3>

Attachments required:

- A copy of the relevant instrument(s) approving SVs issued by IPART.
- A declaration by the Chief Executive Officer as to the council's compliance with the conditions specified in the SV instrument(s).
- Supporting documents providing evidence of the council's actions to comply with the conditions in the instrument(s).
- If applicable, supporting documents providing evidence of the corrective actions undertaken in the event of a failure to comply with the conditions in the SV instrument(s).

Question 8: Does the council have deferred general income increases available to it?

Complete the question box below if the council has decided not to apply the full percentage increases to general income available to it in one or more previous years under sections 506, 508(2) or 508A of the LG Act.

Does the council have deferred general income increases available to it from one or more previous years under section 511 of the LG Act?	No
If Yes, has the collection of this additional income been included in the Council's Long Term Financial Plan (LTFP)?	Choose an item.

In the text boxes also explain:

a. The quantum, rationale and timing of any deferred increases in general income.

Click here to enter text.

b. When council plans to catch up on the deferred general income through the catch up provisions and whether this been included in the LTFP.

[Click here to enter text.](#)

c. How does this deferred income impact on the council's need for the SV and its cumulative impact on ratepayers' capacity to pay? The council may also wish to further expand on this question in of OLG Criterion 1 below.

[Click here to enter text.](#)

3 OLG SV Criterion 1 – Financial need

Refer to the [OLG SV Guidelines](#) as needed, and section 3 of IPART's Guidance Booklet - Special variations: How to prepare and apply when preparing consultation strategy and material for completing this section.

In below, please explain how the council met each component of Criterion 1. Please also provide a reference to evidence in the IP&R documents.

The [Part A](#) application form also collects information for this criterion in Worksheets 9 (WS 9 - Financial), 10 (WS 10 - LTFP) and 11 (WS 11 - Ratios).

Table 6 OLG Criterion 1 components

Criteria	Evidence of meeting this criterion from the council's IP&R documents	Reference to IP&R documents
<p>The need for, and purpose of, a different revenue path for the council's General Fund (as requested through the SV) is clearly articulated and identified in the council's IP&R documents</p>	<p>Council identified in its Community Strategic Plan 2042 (CSP), adopted 19 April 2022, a strategic objective that "Council is effective, financially sustainable and responsible", with the strategies – E.2 Manage resources in a responsible manner that supports the ongoing viability of Council and E.6 Manage assets in a proactive way across their life span (attachment 1). To achieve these outcomes, it may be necessary for Council to identify and pursue a range of funding pathways and sources.</p> <p>Council's Resourcing Strategy 2022-26, adopted on 1 Nov 2022, had identified the possibility for Council to consider a potential SV as follows:</p> <p><i>"While no provision has been made in the Delivery Plan for a Special Rating Variation (SV), recent asset management data has highlighted the need for Council to reconsider this position in the not-too-distant future. While the base scenario presented at the end of this document presents free of an SV, another full review of this document will be undertaken in conjunction with the 2023-24 Operational Plan preparations. This will follow the completion of asset condition assessments that will be taking place in the latter stages of 2022. It is anticipated that the outcome of this assessment may drive the need for Council to consider the need for a SV for the 2024-25 financial year."</i> – attachment 2.</p>	<p>Attachment 1: CSP 2042– p25.</p> <p>Attachment 2: Resourcing Strategy 2022-26 p39.</p> <p>Attachment 2: Resourcing Strategy 2022-29 p 51</p>

Criteria	Evidence of meeting this criterion from the council's IP&R documents	Reference to IP&R documents
	<p>The LTFP concluded that <i>"Future consideration by Council of a special rates variation application is imperative to maintain the existing standard of services to the Goulburn Mulwaree community. In particular, an additional revenue source is necessary for the asset renewal program for the Council local road network"</i> (attachment 2).</p> <p>The base case General Fund LTFP forecast modelling showed operating deficits each year from 2023/24 to 2031/32 averaging \$6.2 million per year (attachment 2).</p> <p>Council reviewed its delivery program to incorporate an independent financial assessment of Council that identified, without intervention:</p> <ul style="list-style-type: none"> • the average operating deficit for the 10-year forecast period in the general fund is estimated at \$10.7 million per annum • the general fund has insufficient money to maintain service levels or asset renewals at levels the community requires • inadequate infrastructure renewal will result in the degradation of community infrastructure • under funding for expected growth and expanded services required for the growing population. <p>While reviewing the delivery program, Council has also updated this LTFP to include and show the impacts of both the Business as Usual (BAU) – no change scenario, and the two SV options – one year SV 43.5% and a two-year SV of 51.2%, as a solution to the revenue shortfall. As a result of the Special Rate Variation Community Consultation process, Council resolved to make application for a three-year SV of 51.2%.</p> <p>The Original LTFP (attachment 2) identified the revenue shortfall for General Fund and flagged the need to consider an SV to address the operating deficits. The need and purpose of different revenue paths for general fund was demonstrated in the revised LTFP (attachment 4) in the executive summary where the independent financial assessment identified an annual operating deficit of \$10.7m pa and insufficient money to maintain services and asset renewals to the requirements of the community. The revised LTFP also included improvement savings from Organisational Service Review and Improvement Plan and Strategic Asset Management Plan – Improvement Plan.</p>	<p>Attachment 2: Resourcing Strategy 2022-29 p 53.</p> <p>Attachment 3 Revised Delivery Program p3</p> <p>Attachment 3 Revised Delivery Program p4.</p> <p>Attachment 2 Resourcing Strategy 2022/26 p53.</p> <p>Attachment 4 Revised LTFP pp 4 and 28.</p> <p>Attachment 4 Revised LTFP p 28</p> <p>Attachment 5 Asset Management Strategy and Plans pp 3, 5&6</p>

Criteria	Evidence of meeting this criterion from the council's IP&R documents	Reference to IP&R documents
	<p>Council's revised Long Term Financial Plan, adopted 19 December 2023, models three SV scenarios and the impact on Council's operating result. The third SV scenario over three years resulted from the community engagement process. It also includes the funding requirements for Council's Strategic Asset Management Plan and additional resources to meet growing service demands into the further.</p> <p>Council's Strategic Asset Management Plan (SAMP), including Council's four General Fund Asset Management Plans was adopted on 19 December 2023. Council has a combined asset backlog of \$28.2 million (General Fund \$13.4m), this being the estimated cost to bring assets to a satisfactory standard (attachment 5). The SAMP also details asset management improvement plan tasks.</p> <p>The December 2023 Asset Management Strategy and Asset Management Plans Council Report outlines the asset renewal and maintenance, and operation requirements by fund and by asset class. For General Fund there is a shortfall in renewal expenditure of \$7.0 m and an overspend on operating and maintenance of \$3.1m, (attachments 18 and 4).</p>	<p>Attachment 18 Council Report Asset Management Strategy p2. Attachment 4 Revised LTFP p28</p>
<p>In establishing need for the SV, the relevant IP&R documents should canvass alternatives to the rate rise.</p>	<p>Councils Resourcing Strategy 2022-26, adopted on 1 November 2022, had identified the possibility for Council to consider a potential SV as follows:</p> <p><i>"While no provision has been made in the Delivery Plan for a Special Rating Variation (SV), recent asset management data has highlighted the need for Council to reconsider this position in the not-too-distant future. While the base scenario presented at the end of this document presents free of an SV, another full review of this document will be undertaken in conjunction with the 2023-24 Operational Plan preparations. This will follow the completion of asset condition assessments that will be taking place in the latter stages of 2022. It is anticipated that the outcome of this assessment may drive the need for Council to consider the need for a SV for the 2024-25 financial year."</i> (attachment 2).</p> <p>The base case General Fund LTFP forecast modelling showed operating deficits each year from 2023/24 to 2031/32 averaging \$6.2 million per year (attachment 2).</p>	<p>Attachment 2: Resourcing Strategy 2022-26 p39.</p> <p>Attachment 2: Resourcing Strategy 2022-29 p 53.</p>

Criteria	Evidence of meeting this criterion from the council's IP&R documents	Reference to IP&R documents
	<p>Council engaged Morrison Low to undertake a financial sustainability assessment which also included an organisational sustainability service review and improvement plan and an update to Council's Asset Management Strategy and Plans. The outcome of this was the Revised LTFP and Capacity to Pay report that detailed Council's current financial situation, organisational improvement saving and additional resources, asset management resource requirements and improvements and two SV options (attachment4). The details of savings, benefits and additional resources as follows:</p> <ul style="list-style-type: none">• Increased asset renewal spends of approximately \$7M per annum from 2024/25 and onwards for roads, stormwater and community facilities to ensure Council is renewing its assets at the same rate that they are depreciating.• Improvement initiatives generating net savings of \$1.45m per year.• SAMP improvement strategies:<ul style="list-style-type: none">- Savings in depreciation of \$1.4m average pa.- A net reduction in asset maintenance and operations by \$2.8m pa to partly fund additional asset renewal.• Increased resources of \$2.6m for<ul style="list-style-type: none">- the maintenance of Council's facilities including parks and sporting fields- additional staff resources to meet the demands of a growing community.• Funding the future rehabilitation of Council's Waste Management Centres in the amount of \$1.25m per year. <p>Council, at its meeting on 21 November 2023, considered the Special Rate Variation Community Engagement Report (attachment 8), noting the feedback through submissions received, adopted the revised Delivery Plan and made a decision to submit a three-year SV of 51.2%, including all the savings, benefits and additional resources detailed in the above paragraph.</p>	<p>Attachment 4 Revised LTFP and Capacity to Pay report, pp 5 & 28.</p> <p>Attachment 8 Council Report 21 Nov 2023 p1</p>
<p>In demonstrating this need councils must indicate the financial impact in their LTFP.</p>	<p>Council's Revised Long Term Financial Plan 2023-2034 (attachment 4, p4) indicates from the independent financial assessment of Council that without intervention:</p> <ul style="list-style-type: none">• the average operating deficit for the ten year forecast period in the general fund is estimated at \$10.7 million per annum• the general fund has insufficient money to maintain service levels or asset renewals at levels the community requires	<p>Attachment 4 Revised Long Term Financial Plan and Capacity to Pay Report p.4.</p>

Criteria	Evidence of meeting this criterion from the council's IP&R documents	Reference to IP&R documents
	<ul style="list-style-type: none"> • inadequate infrastructure renewal will result in the degradation of community infrastructure • under funding for expected growth and expanded services required for the growing population. <p>The document outlines the extent of the financial sustainability challenge facing Council through the base case scenario and highlights how much the SV and improvement savings and benefits will improve Council's financial position and ability to reduce the asset backlog through the three year SV scenario.</p>	<p>Attachment 4 Revised Long Term Financial Plan and Capacity to Pay Report p. 5.</p>
<p>Evidence of community need/desire for service levels/projects and limited council resourcing alternatives.</p>	<p>In the review of the Community Strategic Plan (CSP) in 2022, the community engagement section articulates how the community was engaged and the extent and level of participation with over 430 people contributing.</p> <p>From the community engagement <i>"the top three things you would like to see accomplished in the next ten years include improved infrastructure, economic growth, and reduced environmental impact. In order to achieve this, the community would like to see Council prioritise roads and parking, employment, and aged and disability services"</i> (attachment 1).</p> <p>The Community Strategy Plan was revised to reflect the priorities of the community in the provision of services and projects, in particular, Our Economy theme strategy B.2; Our Environment theme strategy C.1; Our Infrastructure theme strategy's D.1 and D 2 and finally Our Civic Leadership theme with the strategic objective of <i>"Council is effective, financially sustainable and responsible"</i> (attachment 1).</p> <p>The revised Delivery Program deliverables and LTFP assumptions and financial modelling is based on the delivery of service levels, asset renewals and maintenance and projects that aim to deliver on the CSP outcomes.</p>	<p>Attachment 1 Community Strategic Plan 2022-42 pp 8-9.</p> <p>Attachment 1 Community Strategic Plan 2022-42 p 10-11.</p> <p>Attachment 1 Community Strategic Plan pp 18, 20, 22,24.</p>
<p>Evidence could also include the analysis of the council's financial sustainability conducted by Government agencies</p>	<p>Council employed Morrison Low to undertake an independent financial sustainability assessment as part of working with Council to prepare the revised Delivery Program and LTFP. Morrison Low used its LTFP forecasting tool to undertake the analysis and assessment, the details of which are included in the revised LTFP document.</p>	<p>Attachment 4 Revised LTFP and CTP Report</p>

Criteria	Evidence of meeting this criterion from the council's IP&R documents	Reference to IP&R documents
	Further the outcome of this assessment is detailed in the SV background paper (attachment 7)	Attachment 7 SV Background Paper pp 1,4 & 5
If applicable, has the council not applied the full percentage increases available to it in one or more previous years under section 511 of the Local Government Act? If a council has a large amount of revenue yet to be caught up over the next several years, it should explain in its application how that impacts on its need for the SV.	There are no rate increases that have been deferred under section 511 of the Local Government Act.	N/A

3.1 Additional information required for councils with an existing SV applying for an additional percentage increase

If the council has **an existing SV**, then explain the **need for a variation to that SV** to increase the annual percentage increases.

N/A

3.2 Any other factors that demonstrate the council's financial need (optional)

In the text box please give a brief explanation of any other factors not already mentioned that may be relevant to demonstrate the council's need.

For instance, the council may wish to discuss the impact of **non-rateable** properties.

Nil.

Worksheet 12 (WS 12) in the [Part A](#) Excel application form can also be used to provide additional data.

4 OLG SV Criterion 2 – Community awareness and engagement

Refer to the OLG SV Guidelines as needed, and section 4 of IPART's [Guidance Booklet - Special variations: How to prepare and apply](#) when preparing consultation strategy and materials for completing this section. Please also note that section 4 of IPART's [Guidance Booklet - Special variations: How to prepare and apply](#) is the IPART fact sheet referred to in the OLG SV Guidelines under Criterion 2 that provides guidance to councils on the community awareness and engagement criterion for special variations.

4.1 How did the council engage with the community about the proposed special variation?

In Table 7 please provide evidence as to how the councils community engagement met Criterion 2.

Table 7 Evidence of the council's community engagement demonstrating Criterion 2

Criteria	Evidence of meeting this criterion	Reference to application supporting documents
<p>Evidence that the community is aware of the need for and extent of a rate rise.</p>	<p>In total, 1,867 submissions were received with the key findings being:</p> <ul style="list-style-type: none"> • Council's communication and awareness efforts were effective. Through a comprehensive combination of print, radio and online communication tools, Council was able to achieve significant reach within the community: 3,459 people accessed the SV information page on Council's website. • Respondents overwhelming opposed an SV, with 1,717 respondents (representing 92.5 per cent) identifying the Base Case (No SV) as their preferred option. In contrast, 56 respondents (representing 3.0 per cent) selected Option 1 (One-year SV) as their preferred option, with 39 respondents (representing 2.0 per cent) nominating Option 2 (Two-year SV) as their preferred option. Forty-six (46) respondents (representing 2.5 per cent) did not identify a preferred option. • Many respondents raised concerns about the affordability of the proposed SV, with many citing the ongoing cost of living pressures and increasing financial hardship as key reasons for their opposition to the proposal. • Many respondents believe that Council needs to achieve further operational efficiencies and achieve further cost savings before an SV is implemented. • Some respondents expressed the view that Council needs to review strategic priorities and scale back its major projects before an SV is implemented. 	<p>Attachment 15 Community Engagement Report pp 1&2.</p>

Criteria	Evidence of meeting this criterion	Reference to application supporting documents
	<p>In addition to the submissions, there were website views of 5,481 and 3,459 users; flyer (Letter from Mayor sent to 13,722 properties; Facebook posts – Reach 4,028 and engagement 1,020; print and radio advertisements along with media interviews and releases (attachment 15).</p>	<p>Attachment 15 Community Engagement Report pp 11 & 12</p>
<p>The council 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.</p>	<p>The full cumulative increases of a one and two year SV were communicated through the revised LTFP and Capacity to Pay report, the SV Background Paper and Council's community newsletter - website Integrated Planning & Reporting Goulburn Mulwaree Council (nsw.gov.au), including video presentation, Community Newsletter and frequently asked questions</p> <p>However, Council having consider community feedback resolved to submit a three-year SV of 51.2% the same increase as the proposed two-year SV. Council placed a notice on its website detailing the proposed three-year SV, minimum rates and adjusted average rates and impacts, See section 5.1 below and attachment 22</p>	<p>Attachment 4 Revised LTFP & CTP Report pp 5 & 6 and Capacity to Pay Report pp 26-32</p> <p>Attachment6: SV Background Paper pp 6 & 7</p> <p>Attachment 22 Council SV decision Notice pp.1-2.</p>
<p>The Delivery Program and LTFP should clearly set out the extent of the General Fund rate rise under the SV, for the average ratepayer, by rating category.</p>	<p>The Revised Delivery Program and Long Term Financial Plan were prepared in accordance with the OLG IP&R guidelines and requirements, detailing the proposed funding for services and improvement to asset conditions. The adopted revised documents include a cumulative rate increase of 51.2% over three years, with expected percentage rate peg increases.</p> <p>The revised LTFP set outs the impact on average rates by rating category for the three-year SV of 51.2%.</p>	<p>Attachment 3 Revised Delivery Program p.4.</p> <p>Attachment 4 Revised LTFP p5 & 6.</p>
<p>Council should include an overview of its ongoing efficiency measures and briefly discuss its progress against these measures, in its explanation of the need for the proposed SV.</p>	<p>Council undertakes regular reviews to ensure that it is containing costs and implementing efficiency gains so that it is able to provide value for money to the community. Council has found savings to date of approximately \$0.639 million per year in financial benefits, one-off land sales of \$5 2 million, plus efficiency and productivity improvements.</p> <p>For the SV proposal assessment, Council has identified, and included in the revised LTFP 42, improvement initiatives providing a further annual net benefit of \$1.45 million</p> <p>Council also undertook a review of its asset management strategy and plans that identified a range of improvements. The overarching improvement plan and actions is detailed in Council's Strategic Asset Management Plans document.</p> <p>Full details of improvements are contained in attachment 16.</p>	<p>Attachment 7 SV Background Paper p4.</p> <p>Attachment 16 Organisational Sustainability Review and Improvement Plan</p>
<p>The council's community engagement strategy for the SV must demonstrate an appropriate variety of engagement methods to ensure community awareness and input occur.</p>	<p>Council consulted with residents, businesses and farmers via a variety of engagement mechanisms, as outlined in the Community Engagement Plan. A broad range of ratepayers were consulted, and this included stakeholders within a variety of communities within the Goulburn Mulwaree LGA (attachment 14).</p>	<p>Attachment 14: SV Community Engagement Plan Sections 1.3 pp 1-2 Section 2.3 pp 4-5.</p>

Criteria	Evidence of meeting this criterion	Reference to application supporting documents
<p>Explain the action, if any, the council took in response to feedback from the community</p>	<p>The SV Community Engagement Report identified key themes and issues in Section 4 and Council responds to each of these (attachment 15).</p> <p>Council's preferred SV option was the one-year SV option of 43.5% as detailed the report to Council on 19th Sept 2023, Item 16.4 Special Rate Variation p39 – Agendas and Minutes Goulburn Mulwaree Council (nsw.gov.au) – <i>“Of the above scenarios, the proposed one-off SV is the preferred option as it balances Council’s sustainability needs with having a lower overall increase in rates for household budgets through implementing the SV. However, Council will determine, following the community consultation, which option to apply to the Independent Pricing and Regulatory Tribunal (IPART) for a permanent cumulative rate increase from 01 July 2024.”</i></p> <p>Council, having considered the feedback from the community, Community Engagement report (attachment 15) and the capacity to pay report (attachment 4) resolved to make a three-year SV application to reduce the burden on ratepayers in the short term.</p>	<p>Attachment 15: SV Community Engagement Report Section 4 pp14-16.</p> <p>Attachments 4 and 15.</p>

In the text box below, provide any other details about the council’s consultation strategy, timing or materials that were not captured in Table 7.

N/A

In the text box below, please provide any other details about the community’s involvement in, engagement with or support of or opposition to the proposed SV not captured in Table 7.

N/A

Please list out any other attachments in Table 8 that the council has relied on to respond to Criterion 2 that was not otherwise outlined in Table 7.

Table 8 Other Criterion 2 attachments

Attachment number	Name of document	Page references
Website Link	Online Presentation Financial Sustainability and Special Rate - Integrated Planning & Reporting Goulburn Mulwaree Council (nsw.gov.au)	Presentation

5 OLG SV Criterion 3 – Impact on ratepayers

Refer to the OLG SV Guidelines as needed, and section 5 of IPART's [Guidance Booklet - Special variations: How to prepare and apply](#) when preparing consultation strategy and material for completing this section. The Part A application form also collects information for this criterion in Worksheet 7 (WS 7 - Impact on Rates).

5.1 How did the council clearly show the impact of any rate rises on the community?

Please articulate in the text box below how the council demonstrated this question.

In your response, please include references to the Delivery Program, LTFP and relevant community consultation materials to support the council's claims.

Council undertook SV community engagement for both a one-year SV of 43.5% and two-year SV of 51.2%. Following community engagement, Council resolved to submit a three-year SV application of 51.2%. The ratepayer impact of the proposed one and two year SV options were detailed in the Revised Delivery Program (attachment 3) revised LTFP and Capacity to Pay Report (attachment 4) and Community engagement material such as the newsletter (attachment 15), Community Engagement report, Appendix F, Flyer (Letter from Mayor) Appendix E, and online SV presentation - [Integrated Planning & Reporting Goulburn Mulwaree Council \(nsw.gov.au\)](#) and frequently asked questions - [Integrated Planning & Reporting Goulburn Mulwaree Council \(nsw.gov.au\)](#).

Council has placed a community notice (attachment 22) on its website - [Integrated Planning & Reporting Goulburn Mulwaree Council \(nsw.gov.au\)](#) with details of the 51.2% three-year SV decision in percentage terms Year 1- 22.5%; year 2 -16.0%; year 3 -6.4%, the amended three-year minimum rates in dollar terms Year 1- \$722; year 2 -\$837; year 3 -\$890 and the adjusted average rates for each rating category. The exhibited average rates were incorrect with the residential and farmland categories being overstated and the business category underrated. For the adjusted average rates, the total three-year average increase impact for residential was \$16 less than exhibited amount and \$14 less excluding rate peg. For farmland \$358 less than the exhibited amount and \$290 less excluding rate peg. For business \$203 more than the exhibited amount and \$165 more, excluding rate peg. It should be noted that Council's average business rate is greatly influenced by the rates charged on a number of large hard-rock quarries throughout the LGA. The exclusion of the largest of these quarries (covering 20 properties reduces the average business rate by \$553 (current) and \$837 (year 3 of proposed SV). Details of exhibited and adjusted average rates for the three year SV and no SV are in the following table.

Rate Category	Average Rate 2023/24	Average Rate Cumulative 2024/25	Average Rate Cumulative 2025/26	Average Rate Cumulative 2026/27	Increase Impact on Ratepayer 2026/27	Increase Difference Advertised & Adjusted
Residential						
No SRV – rate peg only- Exhibited	\$1161	\$1213	\$1243	\$1274	\$113	
No SRV – rate peg only- Adjusted	\$1131	\$1182	\$1211	\$1242	\$111	-\$2
3 Year SV - Exhibited	\$1161	\$1422	\$1650	\$1756	\$595	
3 Year SV - Adjusted	\$1131	\$1305	\$1607	\$1710	\$579	-\$16
Business						
No SRV – rate peg only- Exhibited	\$5300	\$5539	\$5677	\$5819	\$519	
No SRV – rate peg only- Adjusted	\$5698	\$5955	\$6104	\$6256	\$558	+\$39
3 Year SV - Exhibited	\$5300	\$6493	\$7,532	\$8014	\$2714	
3 Year SV - Adjusted	\$5698	\$6981	\$8098	\$8616	\$2918	+\$204
3 Year SV – Business excluding Quarry's	\$5,145	\$6303	\$7311	\$7779		
Farmland						
No SRV – rate peg only- Exhibited	\$2543	\$2657	\$2723	\$2791	\$248	
No SRV – rate peg only- Adjusted	\$1843	\$1926	\$1974	\$2023	\$180	-\$68
3 Year SV - Exhibited	\$2543	\$3115	\$3613	\$3844	\$1301	
3 Year SV - Adjusted	\$1843	\$2257	\$2619	\$2786	\$943	-\$358

Council is also applying to increase minimum rates by the proposed SV percentage, over three years, including the forecasted rate peg as detailed in the following table.

Year	2023-24	2024-25	2025-26	2026-27	Cumulative
Business - General minimum rate (with proposed SV and forecasted rate peg)	\$590	\$722	\$837	\$890	
Proposed dollar increase to average Business General rate (including forecasted rate peg)		\$132	\$115	\$53	\$300
Proposed percentage increase to Business General average rate (including forecasted rate peg)		22.5%	16.0%	6.4%	51.2%

Business - Goulburn minimum rate (with proposed SV and forecasted rate peg)	\$590	\$722	\$837	\$890	
Year	2023-24	2024-25	2025-26	2026-27	Cumulative
Proposed dollar increase to average Business Goulburn rate (including forecasted rate peg)		\$132	\$115	\$53	\$300
Proposed percentage increase to Business Goulburn average rate (including forecasted rate peg)		22.5%	16.0%	6.4%	51.2%
Business -Goulburn Town Centre minimum rate (with proposed SV and forecasted rate peg)	\$590	\$722	\$837	\$890	
Proposed dollar increase to average Business Goulburn Town Centre rate (including forecasted rate peg)		\$132	\$115	\$53	\$300
Proposed percentage increase to Business Goulburn Town Centre average rate (including forecasted rate peg)		22.5%	16.0%	6.4%	51.2%
Business - Marulan minimum rate (with proposed SV and forecasted rate peg)	\$590	\$722	\$837	\$890	
Proposed dollar increase to average Business Marulan rate (including forecasted rate peg)		\$132	\$115	\$53	\$300
Proposed percentage increase to Business Marulan average rate (including forecasted rate peg)		22.5%	16.0%	6.4%	51.2%

Council's revised Delivery Program (attachment 3) details the percentage increases for the proposed three-year SV (p.4). The revised LTFP (including Capacity to Pay Report) (attachment 4) in addition to the percentage increases, (p5), cumulative increases in average rates for all categories and proposed minimum rate increases for relevant categories (pp.6 and 7),

5.2 How has the council considered affordability and the community's capacity and willingness to pay?

Please articulate in the text box below how the council demonstrated this question.

In your response, please provide references to the Delivery Program, LTFP and community consultation materials where the council has considered the affordability and the community's capacity and willingness to pay.

Council engaged Morrison Low to undertake an independent analysis and evaluation of the community's capacity to meet the financial impacts of the proposed SV (Revised LTFP and Capacity to Pay report (attachment 4). Following are extracts from the Capacity to Pay Report - Executive Summary pp1-3.

The analysis highlights that there are both levels of advantage and significant disadvantage within the Goulburn Mulwaree LGA. Overall, it scores towards the lower end on SEIFA rankings, placing it in the 27th percentile for IRSD and 28th for IRSAD. This is lower than the regional NSW average percentiles of 32nd (IRSD) and 36th (IRSAD), and below the Canberra region average percentiles of 50th (IRSD) and 55th (IRSAD).

At both a grouping and a locality level, it is apparent that there is some degree of inequity within the Goulburn Mulwaree LGA. It is important that Council acknowledges these levels of disadvantage within the community, ensuring it does not significantly marginalise particularly vulnerable individuals and households. A case in point is 'Urban-South East,' where rates are higher when compared to other groupings with comparable levels of disadvantage. However, as average residential land values generally align to the levels of advantage and disadvantage across the LGA, the increases proposed under the SV options are relatively proportionate.

When compared with similar regional town/city councils (OLG group 4 classification), Goulburn Mulwaree has current average residential rates that are below the average of comparison councils. If one of the SV options is implemented, by the end of 2026/27, residential rates across the LGA are estimated to move more towards the upper end of this grouping of comparative councils.

When compared to similar councils, Goulburn Mulwaree has slightly higher levels of rates income as a percentage of operating expenses. However, Council also has low levels of outstanding rates (it has been at 3% for 2021/22 and has not changed significantly over the two previous financial years). This figure has been consistently below regional benchmarks (10%), indicating capacity and potential willingness to pay.

Council is also applying to increase minimum rates alongside its proposal for an SV. This is to maintain equity in the current rating structure.

5.3 How has the council addressed (or intend to address) concerns about affordability?

Does the council have a hardship policy?	Yes
If yes, is an interest charge applied to late rate payments?	Yes

To inform our assessment, Worksheet 12 (WS 12) in the Part A application form also collects data on overdue rates notices, pensioner concessions and rates notices subject to hardship provisions.

Please provide the council's response in the text boxes below.

a. Explain the measures the council proposes to use to reduce the impact of the proposed SV on vulnerable ratepayers, or alternatively, explain why no measures are proposed.

Council addresses issues of hardship through its Hardship Policy (attachment 20) and the Debt Recovery Policy (attachment 21) which assists in providing financial relief to ratepayers experiencing difficulties in meeting their rate commitments. Dependent on certain circumstances, the Debt Recovery Policy allows Council to write-off accrued interest and costs.

b. Indicate whether the hardship policy or other measures are referenced in the council's IP&R documents (with relevant page reference or extract provided).

Council has a documented Hardship Policy (attachment 20) which it follows to provide support for residents who experience financial difficulty. The Hardship Policy is detailed in the Capacity to Pay Report which is included in the Revised LTFP (attachment 4).

c. Please explain how the council makes its hardship policy or other measures known to ratepayers.

The Hardship and Pensioner Rebate Policy is available on Council's website. Both of these policies were recently revised to include additional provisions should the SV be approved. The revised policies were placed on public exhibition from 22 November 2023 to 12 January 2024. There being no submissions to the Policies during the exhibition period, both Policies have now been adopted.

5.4 Are there any other factors that may influence the impact of the council's proposed rate rise on ratepayers (optional)?

Describe the impact of any other anticipated changes in the rating structure (e.g. receipt of new valuations), or any changes to other annual ratepayer charges such as for domestic waste management services.

You may also explain how the number of **non-rateable properties** may impact the council's average rates, if relevant to your council.

You can provide additional data using Worksheet 12 (WS 12) in the [Part A](#) Excel application form. For instance, providing the number of non-rateable versus rateable properties.

Nil

6 OLG SV Criterion 4 – Exhibition and adoption of IP&R documents

Refer to the [OLG SV Guidelines](#) as needed, and section 6 of IPART's Guidance Booklet - Special variations: How to prepare and apply when preparing consultation strategy and material for completing this section.

Table 9 seeks information which demonstrates that the council has met the formal requirements for the preparation, exhibition, adoption and publication of the current IP&R documents.

Table 9 IP&R documents

IP&R Document	Exhibition dates	Link to council minutes that outlines the resolution to publicly exhibit	Adoption date	Link to council minutes that outlines the resolution to adopt	Link to the adopted IP&R document on the council's website
Community Strategic Plan	2 nd March 2022 to 31 March 2022	Agendas and Minutes Goulburn Mulwaree Council (nsw.gov.au)	19 April 2022	Agendas and Minutes Goulburn Mulwaree Council (nsw.gov.au)	Integrated Planning & Reporting Goulburn Mulwaree Council (nsw.gov.au)
Delivery Program	20 September 2023 to 03 November 2023.	Agendas and Minutes Goulburn Mulwaree Council (nsw.gov.au)	21 Nov 2023	Agendas and Minutes Goulburn Mulwaree Council (nsw.gov.au)	Integrated Planning & Reporting Goulburn Mulwaree Council (nsw.gov.au)
Long Term Financial Plan	20 September 2023 to 03 November 2023.	Agendas and Minutes Goulburn Mulwaree Council (nsw.gov.au)	19 Dec 2023	Agendas and Minutes Goulburn Mulwaree Council (nsw.gov.au)	Integrated Planning & Reporting Goulburn Mulwaree Council (nsw.gov.au)
Asset Management Plan (which contains long-term projections of asset maintenance, rehabilitation and replace, including forecast costs).	20 September 2023 to 03 November 2023.	Agendas and Minutes Goulburn Mulwaree Council (nsw.gov.au)	19 Dec 2023	Agendas and Minutes Goulburn Mulwaree Council (nsw.gov.au)	Integrated Planning & Reporting Goulburn Mulwaree Council (nsw.gov.au)

7 OLG SV Criterion 5 – Productivity improvements and cost-containment

Refer to the OLG SV Guidelines as needed, and section 7 of IPART's [Guidance Booklet - Special variations: How to prepare and apply](#) when preparing for and completing this section.

7.1 What is the council's strategic approach to improving productivity in its operations and asset management?

Please provide the council's response in the text box below.

Councils strategic approach of sustainability review to the improvement journey is set out in the following objectives:

- Long-term financial and operational sustainability and viability across the organisation with a collaborative approach to solutions.
- Utilising the combined knowledge of the organisation to create a range of productivity improvements.
- Providing an improvement plan for future decision-making that embeds 'sustainability' principles in decisions at all levels.
- Enable engagement with the community on the alternative options and choices to an SV.
- Demonstrate to IPART that Council has considered and consulted on a range of improvements prior to making any application.
- Demonstrate to IPART and the Office of Local Government (OLG) that Council has a prioritised program of ongoing service reviews aimed at continuous improvement and optimisation of its services.
- Cost savings, revenue increases and productivity improvements as a means of reducing the amount of any SV.

This improvement plan summarises the outcomes of the review and improvement journey process that has been undertaken, what is proposed as part of an SV application and identification of potential future improvements (attachment 16, p.6).

7.2 What outcomes has the council achieved from productivity improvements and cost containment strategies in past years?

Please provide the council's responses to the questions in in the text boxes below.

a. Explain initiatives undertaken in the past few years to improve productivity and contain costs.

Council has undertaken a variety of improvement initiatives over recent years to contain costs and implement additional efficiency and productivity savings. These are included in section 7.1 of Organisational Sustainability Review and Improvement Plan (attachment 16), and some are detailed below:

- Ceased mobile library service
- Decommissioning of library Big Read bus
- Decommissioning visitor centre bus
- Reduce library opening hours
- Implementing LED public domain lighting
- Electronic employee forms
- Installation of solar panels
- Online learning management system
- Online recruitment system
- Review of electricity accounts ensuring correct site classification
- Review financial assistance to community organisations
- Shared service agreements – procurement, library and GIS
- Review catering costs for council functions and meeting
- Online incident/accident management system.

b. Outline the outcomes which have been achieved, including providing quantitative data where possible.

Forty four past improvements were identified, which Council has already completed in order to continually strive for organisational sustainability. These past improvements often involve ongoing cost savings, as well as productivity gains and process improvements, and these have already been accounted for within Council's LTFP.

Some of the biggest financial benefits seen by Council have been from the sale of surplus land, a review of electricity accounts, ceasing the mobile library service, using internal borrowings to reduce interest cost and increase returns, implementation of LED public domain lighting and a comprehensive review of s7.11 and s7.12 developer contributions. These have saved Council a combined \$639,000 annually, as well as \$5.2 million in one-off revenue. Of the identified past improvements, 17 have increased cost savings, 29 encouraged productivity and efficiency gains and four increased revenue generation (attachment 16, p8).

7.3 What productivity improvements and cost containment strategies are planned for future years?

The council should provide information that details initiatives planned for the next two years when requesting a one-year section 508(2) SV or match the duration of the proposed SV.

The response should, wherever possible:

- estimate the financial impact of strategies intended to be implemented in the future
- present these as a percentage of operating expenditure
- indicate whether the proposed initiatives have been factored into the council's Long Term Financial Plan.

In the text boxes below:

a. Explain the initiatives which the council intends to implement and their financial impact.

Council's Organisational Service Review and Improvement Plan (attachment 16) identified, costed and prioritised 42 present improvements that are to be implemented and therefore included in the revised LTFP.

The following improvements were considered to be some of the highest priority for Council and able to be implemented:

- Review strategic asset management strategy and plans and consideration of reactive versus strategic resourcing and level of service.
- Review lighting provisions across organisation.
- Audit Council's energy usage across the organisation to identify potential energy saving options.
- Implement paperless development applications.
- Use Tech One to its full capacity.
- Implement more electronic systems.
- Disposal of surplus land.
- Waste free community – reduce public place bins (and limit further installations).
- Provide clear recycling opportunities for the public and staff.
- Develop comprehensive IT strategy.
- Review revenue strategy and fees and charges across whole of Council (partly underway for some services).
- Review electricity connections across the Council facilities.

The full list of Council's present improvements, including cost savings, revenue and efficiency gains, are detailed in section 7.2 (attachment 16, p12).

A further 19 future improvements are incorporated within the improvement plan that require further evaluation and are list in Section 7.3 (attachment 16). Council will also undertake the mandatory yearly service review process, as defined by the Office of Local Government, along with further four-yearly whole of Council service reviews. There will likely be further long-term benefits from these reviews, although these will most likely be productivity improvements rather than cost savings

b. Indicate whether these have been incorporated in the council's Long Term Financial Plan, if not, explain why.

The present improvements include cost savings, efficiency gains and requirements for additional resources to ensure an operationally sustainable council long-term. All present improvements, detailed below, have been allocated a starting year, in the next three financial years, within the LTFP. The future improvements have not been included as those improvements require further evaluation. Those improvements include are:

- increased asset renewal spends of approximately \$7M per annum from 2024/25 and onwards for roads, stormwater and community facilities to ensure Council is renewing its assets at the same rate that they are depreciating
- improvement initiatives generating net savings of \$1.45m per year
- SAMP improvement strategies:
 - savings in depreciation of \$1.4m average pa
 - a net reduction in asset maintenance and operations by \$2.8m pa to partly fund additional asset renewal
- increased resources of \$2.6m for
 - the maintenance of Council's facilities including parks and sporting fields
 - additional staff resources to meet the demands of a growing community
- funding the future rehabilitation of Council's Waste Management Centres in the amount of \$1.25m per year. (attachment 4, pp 5 & 28).

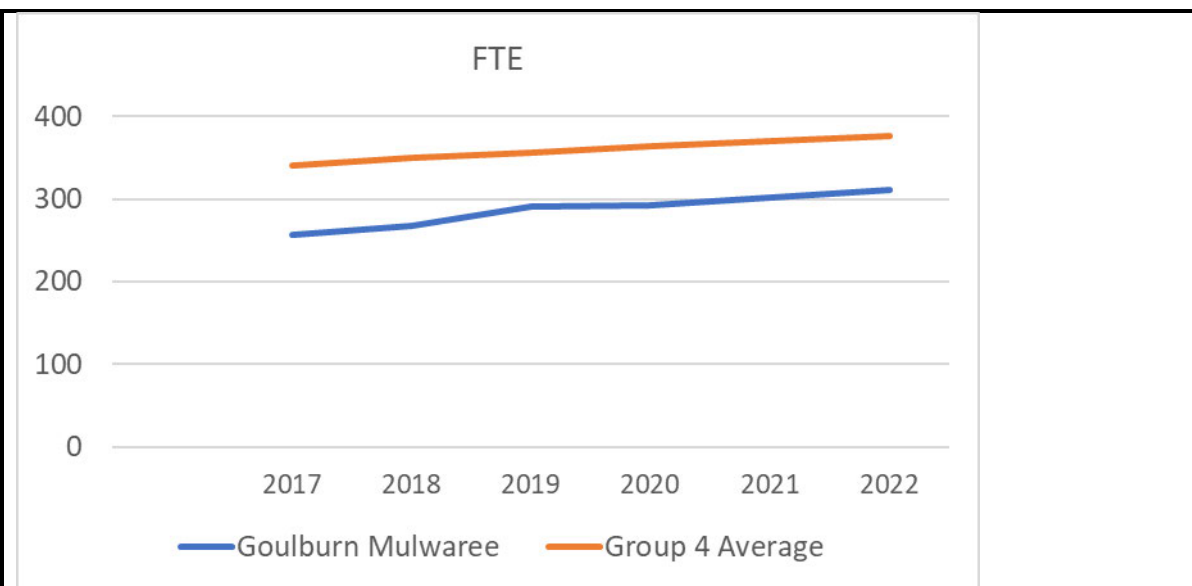
7.4 How has the council's levels of productivity and efficiency changed over time, and compared to similar councils?

In the text box summarise data which demonstrates how the council has improved productivity and indicate its performance against that of comparable councils.

Goulburn Mulwaree Council can demonstrate productivity and efficiency in comparison with other similar councils. Goulburn Mulwaree is part of the OLG's grouping of Regional Town/City Group of Councils, Group 4.

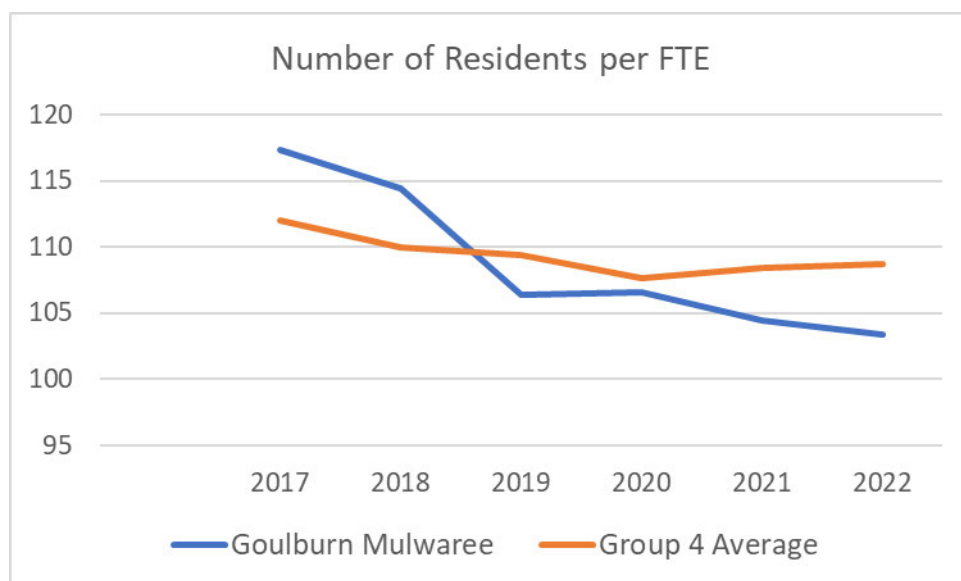
The time series data published by OLG show that Goulburn Mulwaree Council has increased staff numbers however remain well below the FTE average for Group 4.

Total Full Time Equivalent staff (FTE)



Despite keeping staff number increases below the group average Goulburn Mulwaree's efficiency of residents per FTE has declined to fall below the Group 4 average.

Population per Full Time Equivalent staff (FTE)



As part of the Capacity to Pay report (attachment 4), the following chart shows total council rates as a percentage of operating expenditure for group 4 regional town/city councils. For the 2021/22 financial year, Broken Hill had the highest level of rates as percentage of operating expenses (at 47%), and at the lowest end were Lismore and Snowy Monaro at 20%. The average for group 4 councils was 27%. Goulburn Mulwaree ranked 10th out of 24 reporting councils, with rates income representing 29% of total operating expenditure in 2021/22 - this has reduced from 33% in 2019/20. A lower to average percentage is an indication that Council's rates are at, or below, the level required to service the community.

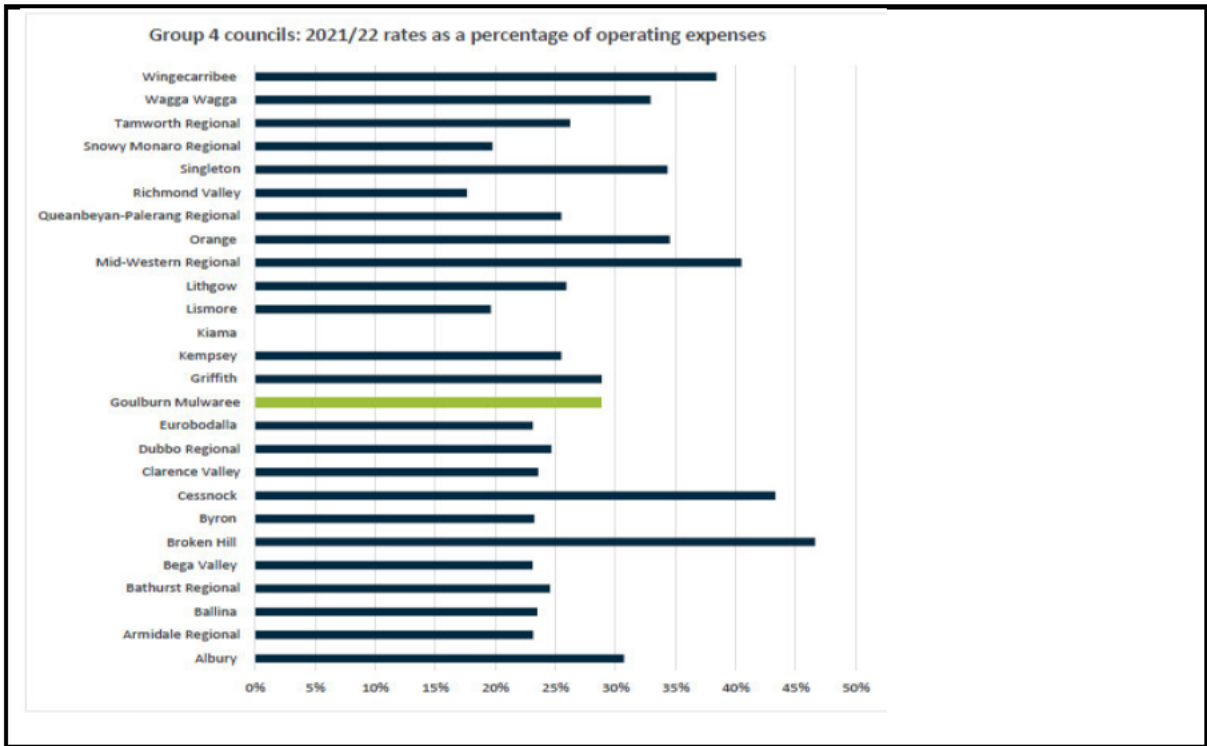


Table 10 Criterion 5 attachments

Attachment number	Name of document	Page references
Attachment 4	Revised LTFP and Capacity to Pay Report (CtPR)	pp5, 28 (89 or p35 CtPR)
Attachment 16	Organisational Sustainability Review and Improvement Plan	pp 6,8,12,14.

8 Council certification and contact information

Councils must submit a declaration in the specified form. It should be completed by the Chief Executive Officer and the Responsible Accounting Officer.

8.1 Certification of application and declaration

Prepare a document in the form indicated below. Please sign (electronic signature is also acceptable), scan and submit it with your application.

This is to be completed by Chief Executive Officer and Responsible Accounting Officer.

Name of the council:	Goulburn Mulwaree
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We certify that to the best of our knowledge the information provided in the Part A application form and this SV Part B application form is correct and complete. We have completed the checklist for the Part A and B application forms and also provided all relevant attachments as requested (see Table 11, Table 12 and Table 13).

Chief Executive Officer (name):	Aaron Johansson
Signature and Date:	
Responsible Accounting Officer (name):	Brendan Hollands
Signature and Date:	

Note: These signatures will be redacted before publication of the application.

8.2 Council contact information

IPART's formal contact with the council will be with the Chief Executive Officer.

During the assessment period, IPART officers are likely to contact the council with detailed queries about the application and supporting documents. Councils should provide details of the primary contact for such inquiries where this person is a council officer who is not the Chief Executive Officer. Council officer direct contact details will be redacted before publication of this application.

Chief Executive Officer

Chief Executive Officer contact phone	[REDACTED]
Chief Executive Officer contact email	[REDACTED]

Note: These contact details will be redacted before publication of the application.

Primary council contact

Council contact phone	[REDACTED]
Council contact email	[REDACTED]
Council email for inquiries about the SV application	council@goulburn.nsw.gov.au

Note: These contact details will be redacted before publication of the application.

Secondary council contact

Council contact phone	[REDACTED]
Council contact email	[REDACTED]
Council email for inquiries about the SV application	council@goulburn.nsw.gov.au

Note: These contact details will be redacted before publication of the application.

9 List of required attachments

To complete (adding rows as necessary):

- Name each document.
- Check the box to indicate that it is being submitted with the application.

Table 11 Required attachments checklist

Name of attachment	The document is included	The document is not applicable
Mandatory forms/attachments:		
Application Form Part A (Excel spreadsheet)	<input checked="" type="checkbox"/>	NA
Application Form Part B (this Word document)	<input checked="" type="checkbox"/>	NA
Council resolution to apply for the special variation Attach 9	<input checked="" type="checkbox"/>	NA
Completed certification and declaration (see 8.1)	<input checked="" type="checkbox"/>	NA
If applicable, to support the responses provided in Question 5 of Description and Context (see section 2) provide:		
Instrument for expiring special variation/s	<input type="checkbox"/>	<input checked="" type="checkbox"/>
OLG advice confirming calculation of amount to be removed from the council's general income	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If applicable, to support the responses provided in Questions 6 AND/OR 7 of Description and Context (see section 2) provide:		
Declaration of compliance with conditions in past instruments (if applicable) – Attach 6a	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Relevant instrument(s) for past special variations (if applicable) Attach 6	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Evidence of compliance with conditions in past instruments (if applicable) – Website link to 22/23 Annual Report pp.84-85.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Mandatory public supporting material (i.e. to be published on IPART's website):		
Community Strategic Plan Attach 1	<input checked="" type="checkbox"/>	NA
Delivery Program – Attach 3	<input checked="" type="checkbox"/>	NA
Long Term Financial Plan – Attach's 2 & 4	<input checked="" type="checkbox"/>	NA
Asset Management Plan(s) (required if a key purpose of the SV is related to assets and capital expenditure) Attach 5	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Name of attachment	The document is included	The document is not applicable
Consultation materials, e.g. copies of media releases, notices of public meetings, newspaper articles, fact sheets used to consult on rate increase and proposed special variation (combined into one document) - Attach 15	<input checked="" type="checkbox"/>	NA
Community feedback (including surveys and results) - Attach 15	<input checked="" type="checkbox"/>	NA
Willingness to pay study (if applicable) - Attach 4	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Hardship policy - Attach 20	<input checked="" type="checkbox"/>	NA
Other public supporting materials:		
Government agency's report on financial sustainability e.g. NSW Treasury Corporation (if applicable) - Part of Attach 4	<input checked="" type="checkbox"/>	<input type="checkbox"/>
(List the additional documents)	x	
Attach 7 SV Background Paper	x	
Attach 8 SV Council report 12 Nov 23	x	
Attach 10 Councillor Briefing Financial Sustainability June 2023	x	
Attach 11 Councillor w/shop SV options Aug 2023	x	
Attach 12 Councillor w/shop Community Engagement Nov 2023	x	
Attach 13 Organisational Development Plan	x	
Attach 14 Community Engagement Plan	x	
Attach 16 Organisational Sustainability Review and Improvement Plan	x	
Attach 17 Council report Revised LTFP & CtP Report Dec 2023	x	
Attach 18 Council Report Asset Strategy and Plans Dec 2023	x	
Attach 19 Council Meeting minutes Dec 2023	x	
Attach 21 Debt Recovery Policy	x	
Attach 22 Community Notice SV Council Decision	x	
Attach 23 Completed Certification	x	
Confidential supporting material (i.e. not to be published on IPART's website):		
(List the documents)		

Name of attachment	The document is included	The document is not applicable

10 Checklists

We provide these checklists to ensure that submitted applications meet a minimum standard.

Meeting the requirements of these checklists **does not** guarantee a council will be approved for the SV it has applied for.

Table 12 Part A Application Form Checklist

Checklist items	Please indicate whether the items have been actioned
Data provided in Part A application (i.e. proposed SV%, rates amount etc) are consistent with those contained in Part B application.	<input checked="" type="checkbox"/>
Table 1.2 of "WS1-Application" lists all the tables in worksheets 1 -12 that council must complete, based on the nature of council's application. Please confirm that all the data requirements, as listed in table 12, have been completed.	<input checked="" type="checkbox"/>
All completed tables (values and units – i.e. \$ or \$'000) have been completed correctly and verified to source. Please pay attention to the units specified for each table in each worksheet.	<input checked="" type="checkbox"/>
WS 10 - LTFP agrees to the council's provided LTFP.	<input checked="" type="checkbox"/>
Dollar numbers provided in "WS10 – LTFP" are in dollars (\$) not thousands (\$'000) or millions (\$M)	<input checked="" type="checkbox"/>
If the council has an expiring or existing SV, it has incorporated this when filling out WS 2.	<input checked="" type="checkbox"/>
Annual and cumulative percentages are rounded to 2 decimal places.	<input checked="" type="checkbox"/>
Ensure that figures provided in WS 9 – Financials, WS 10 – LTFP and WS 11 – Ratios are at the General Fund level and <i>not</i> consolidated.	<input checked="" type="checkbox"/>
If the council proposes a combined SV, the council has discussed the relevant data and modelling requirements prior to submission.	<input checked="" type="checkbox"/>
Indication whether optional tables in WS 12 has been completed.	<input checked="" type="checkbox"/>

Table 13 SV Part B Application Form Checklist

Checklist items	Please indicate whether the items have been actioned
All required text boxes and tables have been completed.	<input checked="" type="checkbox"/>
All applicable documents per the List of Attachments (Table 11) have been provided.	<input checked="" type="checkbox"/>
The council has declared all SVs (including ASVs) approved since 2011-12 and provided annual reports that show compliance with the instrument reporting conditions or explaining divergences.	<input checked="" type="checkbox"/>
The council's LTFP includes both the baseline (no-SV) and the SV scenario it is applying for.	<input checked="" type="checkbox"/>
The proposed SV annual and cumulative percentages agree to those used in community consultation, or if they differ, the reason has been explained.	<input checked="" type="checkbox"/>
If applying for a multi-year SV, the council has correctly calculated the cumulative percentage and dollar impact of the proposed SV using compounding.	<input checked="" type="checkbox"/>
The council has referenced community consultation materials that <i>at minimum</i> show the cumulative percentage of the SV and average total dollar increase (cumulative) per rating category.	<input checked="" type="checkbox"/>
Figures presented in Application Form Part B are consistent, as relevant, with those in Application Form Part A.	<input checked="" type="checkbox"/>
The council has submitted a Minimum Rates Part B Application Form, if required.	<input checked="" type="checkbox"/>
For OLG Criterion 5 (section 7), the council has provided concrete evidence and plans for past and future cost-containment and productivity strategies, as far as practicable.	<input checked="" type="checkbox"/>