



Special Variation Application Form Part B

Ballina Shire Council

Application Form

2026-27

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

IPART's independence is underpinned by an Act of Parliament. Further information on IPART can be obtained from [IPART's website](#).

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Council Information

Please fill out the table below.

Council name	Ballina Shire Council
Date submitted to IPART	23 January 2026.

1 About this application form

This application form is to be completed by councils applying for a special variation (SV) to general income for 2026-27 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: Integrated Planning & Reporting (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 Table 1, please use the checkboxes to indicate the type of SV the council is applying for. In Table 2, please provide, rounded to **1 decimal place**, unless otherwise specified in Table 3:

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

The percentage increases applied for should match any percentages specified in the council resolution to apply for an SV. That is, the council resolution should be specified to 1 decimal place unless the council specifically wants a different number of decimal places.

Should an SV be approved, the instrument will list the approved percentage(s) and the maximum permitted cumulative increase. If the cumulative increase is not specified in the council resolution, we will use 1 decimal place unless a different number of decimal places is specifically requested in Table 3.

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 2.5%.

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

	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
Is this year in the SV period?	Yes	Yes	Yes	Yes	No	No	No
Percentage increase	6.0%	6.0%	6.0%	6.0%			
Rate peg	3.4%	3.25%	3.25%	3.25%			

	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
Cumulative percentage increase over the SV period for s 508A	6.0%	12.36%	19.10%	26.25%			
Indicate which years are permanent or temporary	Permanent	Permanent	Permanent	Permanent			

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. The special rate variation application (SRV) is for 6.0% for each of the years 2026-27 to 2029-30. The total cumulative increase is 26.25%.
If the council used an assumed rate peg that is not 2.5%, please briefly justify why it did so.	<p>An assumed rate peg of 3.25% has been used for the four-year period of the SRV. Ballina Shire is a growing coastal area and the actual peg, with population increase included, has typically averaged more than 3% in recent years.</p> <p>This has again been demonstrated for 2026/27, where our SRV assumes a rate peg of 3.25% and the IPART approved rate peg is 3.4%.</p> <p>Council has not modified the exhibited SRV in response to the IPART determination for 2026/27. Population growth and new infrastructure are a major cost for Council and it is important that the SRV factors in an adequate allowance for cost and population increases.</p>

Question 2: Is the council applying for a Crown Land Adjustment (CLA) in 2026-27?

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.X%
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.

Background

Ballina Shire Council has consistently managed our finances carefully, delivering efficient services, with high levels of community satisfaction, as benchmarked by independent surveys (Micromex Pty. Ltd) every two years. This has occurred while keeping our average ordinary rates per assessment, at approximately 11% lower than similar councils, as per the Office of Local Government "Your Council" website.

Large increases in material and construction costs in recent years, the ongoing expansion of our infrastructure network through residential development, and the loss of compounding benefits through our comparatively low average rate income per property, is resulting in an ever-increasing gap between the cost of maintaining roads, footpaths, parks, and community facilities and the income we receive.

In response to this, Council resolved at the 24 October 2024 Ordinary meeting, while reviewing the implementation of the 2024/25 Delivery Program and Operational Plan, to *"receive a report that examines our current level of rate income and the long-term financial sustainability of the General Fund, to assess whether Council should consider increases above the rate peg limit, subject to IPART approval."*

A report was submitted to Council's 8 April 2025 Finance and Facilities Committee meeting to respond to this resolution. This report examined special rate variation scenarios to address long term financial sustainability. The report included feedback from Council's Audit Risk and Improvement Committee (ARIC), who highlighted the need for increases in income, while maintaining or decreasing expenditure, noting that Council's rate income was comparatively low.

As a result of these reports Council resolved to *"Receive a report on the implementation of a special rate variation in 2026/27"*. This report was submitted to the 24 April 2025 Ordinary meeting and Council subsequently resolved as follows:

That Council commence a consultation process to seek an additional 11% rate increase on top of an estimated 3.25% rate peg increase, over a four-year period from 2026/27 to 2029/30 (6% per annum).

This proposal was included in the exhibition of the draft 2025/26 to 2028/29 Delivery Program and 2025/26 Operational Plan, with both documents adopted at the 26 June 2025 Ordinary meeting, inclusive of the additional 11%, being a 3.25% rate peg per annum, plus 2.75% extra to make up the 11% shortfall, resulting in 6% per annum for four years.

This exhibition process represented the first round of community consultation on the special rate variation and Council has now completed a second round of consultation, resulting in a resolution at the 11 December 2025 Ordinary meeting to proceed with this IPART application. Copies of the reports mentioned are available on Council's website – Council Business / Meetings and Agendas.

The Proposed Special Rate Variation (SRV)

The proposal is for a 6% increase each year from 2026/27 to 2029/30. This includes the annual IPART rate peg, estimated to be 3.25% per annum, plus an additional 2.75% per annum, for the term of the SRV. The 6% has not changed, even though Council's recently approved rate peg for 2026/27 is 3.4%, which is above our estimated 3.25% rate peg for 2026/27.

As the increases are cumulative, the SRV will result in a total increase of 26.25% over four years. Without the SRV, the total increase would be around 13.65% over the same period, based on the assumed 3.25%.

Council undertakes very limited discretionary services, and the focus of the SRV is on the core infrastructure areas of roads, stormwater, footpaths, open spaces and community facilities, with some of the income also applied to programs to improve the health of our waterways, implementing our biodiversity strategy and undertaking crime prevention strategies. The services areas are rated as high priorities in our community surveys and one of the key objectives of the SRV is to ensure that the benefits are distributed evenly across the entire community.

The majority of the funding is allocated to asset renewal, as Council's 2025/26 to 2028/29 Delivery Program and 2025/26 Operational Plan, adopted in June 2025, forecasts annual depreciation expenditure for the core classes of infrastructure, being roads, stormwater, footpaths, community buildings and open spaces, at approximately \$21m per annum, and the annual Council recurrent revenue budget for asset renewal, for these items is approximately \$12m, leaving a recurrent deficit of around \$9m. The SRV will aim to decrease this shortfall, although the entire shortfall will not be eliminated.

In respect to recurrent operations, the balance of the funding is allocated to major expenditure areas of roads, including stormwater and footpaths, open spaces, including sports fields and community facilities and buildings. As a coastal council, with relatively high population growth, our overall infrastructure base has increased rapidly, and additional funding is needed for maintenance and operations to ensure our service levels and asset conditions do not deteriorate due to the funding gap.

A smaller component of the funding is allocated to our Healthy Waterways Program (works related to improving our waterways and beaches, based on adopted Coastal Management Plans) and our adopted Biodiversity Strategy, with the environment remaining one of the highest priorities for the community.

The one new program relates to crime prevention. Council has been allocated \$1m in Federal Government funding to implement CCTV in the main town centres of Ballina and Lennox Head. This will create additional operating costs for the maintenance and operation of the CCTV. A recurrent budget of approximately \$100,000 has been allocated, from Year Two, to ensure the CCTV infrastructure is adequately maintained and to implement associated crime prevention programs.

Distribution of SRV Funding

Service	2026/27	2027/28	2028/29	2029/30
Additional Capital				
Open Spaces	50,000	200,000	300,000	310,000
Sports Fields	100,000	200,000	300,000	500,000
Roads Reconstruction Program	150,000	300,000	475,000	550,000
Footpaths and Ancillary	0	50,000	150,000	210,000
Community Facilities	80,000	160,000	300,000	750,000
Stormwater	100,000	200,000	375,000	550,000
Sub Total	480,000	1,110,000	1,900,000	2,870,000
Expanded Operating				
Healthy Waterways Program	45,000	100,000	105,000	110,000
Biodiversity Strategy	45,000	100,000	100,000	100,000
Roads Operations	53,000	54,000	163,000	198,000
Stormwater Operations	10,000	90,000	93,000	196,000
Open Spaces Operations	100,000	140,000	280,000	324,000
Facilities Operations	45,000	100,000	120,000	140,000
Sub Total	298,000	584,000	861,000	1,068,000
New Service Level (Operating)				
Crime Prevention Programs	50,000	102,000	105,000	108,000
Sub Total	50,000	102,000	105,000	108,000
Total	828,000	1,796,000	2,866,000	4,046,000

The Roads operations funding includes an adjustment to equal the SRV income calculation.

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 rates and/or Table 5 if the council proposes to increase special rates in conjunction with the SV for 2026-27. 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 2026-27* (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?	No
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.)	No
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?	No

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 in table form).

N/A

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?	No

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 2026, 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, councils 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 2026?	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 30 June 2026 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 2026-27?

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 2026-27 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 2026-27 (or later years).

Does the council have a section 508A multi-year SV instrument that applies in 2026-27?	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.

NA.

Attachments required:

- A declaration by the General Manager 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. For example, 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
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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.

Since 2011/12, IPART approved the following special variations:				
Year	Type of Special Variation	Permanent / Temporary	Increase	Description
2012/13	Section 508A	Permanent	Approval 6.20% for 2010/11, 6.10% for 2011/12, 6.10% for 2012/13 and 5.90% for 2013/14.	Variation issued on 15 May 2012 to clause 1 of instrument issued 24 June 2010, to include the carbon price advance and withdrawal.
2015/16	Section 508A	Permanent	Two year approval, 5.41% for 2015/16 and 5.34% for 2016/17.	Instrument issued 20 May 2015. Funding for Swimming Pool Loan Repayments and Operating Deficit.
2017/18	Section 508(2)	Temporary	One year approval, for 4.90%.	Instrument issued 23 May 2017. Funding for Asset Renewal and Healthy Waterways programs.
2018/19	Section 508A	Permanent	Two year approval, 9.10% for 2018/19 and 5.90% for 2019/20.	Instrument issued 16 May 2018. Funding for Asset Renewal and Healthy Waterways programs.

For all approved special variations, Council has complied with all conditions.

Declaration by the General Manager confirming Council's compliance with the conditions specified in the SV instruments is attached.

Compliance reporting can be found in Council's Annual Reports, with links to Annual Reports from 2011/12 to 2024/25 on Council's website accessed here [Previous Integrated Planning and Reporting documents | Ballina Shire Council](#)

All Annual Reports are provided via links below, with page references.

Ballina Shire Council Annual Report 2024/25 (page 17 - 20)

Ballina Shire Council Annual Report 2023/24 (page 26 - 29)

Ballina Shire Council Annual Report 2022/23 (pages 24 - 27)

Ballina Shire Council Annual Report 2021/22 (pages 25 - 28)

Ballina Shire Council Annual Report 2020/21 (pages 21 - 25)

[Ballina Shire Council Annual Report 2019/20](#) (pages 23 - 26)

Ballina Shire Council Annual Report 2018/19 (pages 23 - 26)

Ballina Shire Council Annual Report 2017/18 (pages 23 - 26)

Ballina Shire Council Annual Report 2016/17 (pages 42 - 45)

Ballina Shire Council Annual Report 2015/16 (pages 26 - 31)

Ballina Shire Council Annual Report 2014/15 (pages 30 - 35)

Ballina Shire Council Annual Report 2013/14 (pages 29 - 33)

Ballina Shire Council Annual Report 2012/13 (pages 29 - 33)

Ballina Shire Council Annual Report 2011/12 (pages 31 - 33)

Attachments required:

- A declaration by the General Manager 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). For example, extracts from annual reports or any other publications in which compliance with the conditions of the SV instrument has been reported to ratepayers.
- 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?	Yes
If Yes, has the collection of this additional income been included in the Council's Long Term Financial Plan (LTFP)?	Yes

In the text boxes also explain:

<p>a. The quantum, rationale and timing of any deferred increases in general income.</p> <p>An available catchup of \$11,483 is available to Council based on the levying for the previous year. Due to rounding (and the setting of the rating structure in advance of the levying), the amounts actually levied cannot precisely match the exact allowable income in any year. Council's rates modelling each year does endeavour to come as close as possible to the total allowable income. The \$11,483 represents the catchup available from the levying of the 2025/26 year. The \$11,483 represents 0.04% of total 2025/26 rates income.</p>
<p>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.</p> <p>Yes, the available catchup of \$11,483 has been included within the rating modelling for the 2026/27 year.</p>
<p>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 Table 6 in the OLG Criterion 1 section below.</p> <p>The \$11,483 available catch up is immaterial as a \$ figure and as a % of rates income (being 0.4% of total rates income), and has no impact on Council's proposal for a SV.</p>

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 Table 6 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
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>Council's Community Strategic Plan (CSP), adopted in June 2025, includes a key outcome that states "Council's Finances and assets that are well managed" (Engaged Leadership Priority 2), with the linked action being to "Ensure a balanced budget, with revenue opportunities combined with cost savings and efficiencies." The identified benefit is that "council remains financially viable resulting in effective and sustainable asset management". (page 23).</p> <p>Council's adopted 2025/26 to 2028/29 Delivery Program and 2025/26 Operational Plan (the DPOP), includes an action to "pursue financial sustainability" (EL2.1d). (page 21).</p> <p>The exhibited and then adopted DPOP has extensive information on the proposed Special Rate Variation (SRV) including:</p> <ul style="list-style-type: none"> • Message from the Mayor (page 2) • Details on the proposed SRV, including cumulative impacts and comparative average rates (pages 11 and 12) • General Fund Long Term Financial Plan based on the different scenarios (pages 50 to 53) • Revenue Policy based on the different scenarios (pages 59 to 60) • Appendix B - SRV expenditure, justification, affordability and related information (pages 76 to 89) <p>Appendix B is comprehensive in outlining the details of the 6% for each of the four years, the cumulative impacts, the fact it is a permanent increase, the gap in depreciation funding, the expenditure programs, alternative options examined, efficiency improvements and affordability comparisons.</p>	<p>Community Strategic Plan 2035 (page 23)</p> <p>Delivery Program and Operational Plan (DPOP) 2025-2029</p> <p>Page 11, Part 4 - Proposed Special Rate Variation – Impact on Ratepayers Page 12 Comparative tables of Rate Peg Only and Proposed SRV, for average residential, business and farmland. Page 36 Capital Expenditure Page 47 Part B Operational Plan Pages 50 – 53 Long Term Financial Plan Page 60 within Revenue Policy section Pages 75-89 Appendix B: Special Variation Rate Information</p> <p>Long Term Financial Plan (LTFP) and Budget 2025-26 to 2034-35 Adopted 26 June 2025 Page 7 General Fund – Cash Forecast and Long Term Financial Plan</p>

Council also communicated through the DPOP that it has a significant recurrent deficit in respect to the asset renewal program. As explained in Appendix B of the DPOP, the annual depreciation expenditure for the core classes of infrastructure such as roads, stormwater, footpaths, buildings, open spaces etc. is approximately \$21m per annum, and the Council recurrent budget is approximately \$12m, leaving a deficit of approximately \$9m, as demonstrated in the table below.

Asset Class Dependent on Recurrent Funding	Depreciation 2029/30	No SRV	SRV
Open Spaces – Playgrounds, fencing, signage	1,530	912	1,222
Sports Fields – Buildings and other infrastructure	998	250	750
Public Amenities	73	160	160
Stormwater	2,380	1,028	1,578
Roads	11,322	7,029	7,579
Ancillary Transport	342	118	118
Footpaths and Shared Paths	1,134	636	846
Ferry	32	0	0
Emergency Services	178	0	0
Community Buildings (Halls, Cultural Centres etc)	1,473	1,413	2,163
Libraries	285		
Swimming Pools	512		
Tourism	24		
Administration Centre and Depots	1,360		
Animal Pound	11		
Gallery	55		
<i>Sub Total Community Buildings</i>	<i>3,720</i>	<i>1,413</i>	<i>2,163</i>
Total – General Fund	21,709	11,546	14,416
Percentage of Depreciation Funded		53%	66%

The proposed special rate variation planned additional expenditure, as detailed in Appendix B of the DPOP, outlines how the SRV will help to address the risk of asset deterioration over time.

The SRV will aim to decrease this shortfall, although the entire shortfall will not be eliminated.

Councils resourcing strategy (including the **Long Term Financial Plan (LTFP) Budget 2025-26 to 2034-35 Adopted 26 June 2025** was adopted by Council in June 2025, and includes information on Council's long term financial sustainability. It highlights the significant deficit in the General Fund and explains that we are underfunding our asset renewal by approximately \$9m per annum.

Page 59 Financial Services

**Long Term Financial Plan (LTFP)
Summary 2025-26 to 2034-35 Adopted
26 June 2025**

Page 1 Long Term Financial Sustainability
Page 10 Comparative Data
Page 11 Summary of Revenue and
Expenditure Assumptions – LTFP
Pages 11-17 Scenario Modelling and the
Special Rate Variation (SRV)
Page 17-20 Scenario Comments and
Conclusion
Page 20-23 Alternative Options to the
SRV and efficiency gains and cost
savings.
Page 23 Conclusion, and outline of how
the additional SRV funds are proposed to
be spent.
Page 24-25 Appendix A – Impact of
Proposed SRV and Affordability
Page 25 36 Appendix B – SRV Works
Program Explained

Council's summary document of the LTFP, **Long Term Financial Plan (LTFP) Summary 2025-26 to 2034-35 Adopted 26 June 2025** was also adopted by Council in June 2025, and provides the community with information on three scenarios, with commentary on each. The three scenarios include the planned SRV, a rate peg only scenario and a higher than planned SRV scenario.

The commentary includes discussion on the scenarios, overview of community survey results, analysis of shortfall in recurrent funding. Importantly, the impact and affordability of the proposal is explained in Appendix A of this document.

Council's Audit Risk and Improvement Committee (ARIC) provided a report on the *Sustainability of the General Fund* to the 8 April 2025 Finance and Facilities Committee meeting, noting concerns for the general fund sustainability and highlighting that a special rate variation needed to be considered. The extract of that report states:

"The analyses ARIC attached illustrates the dependency on profit on sale of real estate held for resale to achieve these outcomes and maintain it in the future. ARIC believes the core operations excluding these gains highlights a need for action.

There is a high probability that the negative factors the Council faces will continue and without action, operating expenses will rise faster than operating income in the Fund.

The trend of past financial losses from the operations of the fund before capital grants is broadly increasing losses for the last five years excepting 2023 which benefitted from the non-recurring gain on sale of real estate. This is not reassuring.

Actions to reverse this trend are needed, despite the likely negative reaction from the community. These actions include consideration of increased charges to ratepayers or reduced expenses, possibly achieved by service reductions."

In establishing need for the SV, the relevant IP&R documents should canvass alternatives to the rate rise.

Council's Resourcing Strategy (including the Long-Term Financial Plan 2025/26 to 2034/35 outlines alternatives to the rate rise. The commentary states "Applying for an SRV is always the last option a council should pursue in respect to achieving financial sustainability".

Other options that are continually pursued are:

Entrepreneurial Revenues

Council has undertaken entrepreneurial activities for decades, with tens of millions of dollars generated from residential and industrial land development. This is a finite resource and does not deliver the recurring income streams required to fund core services, with Council's land stock fast being depleted.

Council has also created a commercial property portfolio, that is forecast to generate approximately \$2.5m per annum from net rental income, with those funds helping to subsidise Council's comparatively low level of average rate income.

These revenue streams continue to support asset renewal and service delivery; however Council has not been able to identify any significant opportunities to further expand this revenue source, with land values being at a level that it makes it extremely difficult for Council to now compete against major commercial entities.

Long Term Financial Plan (LTFP) Summary 2025-26 to 2034-35 Adopted 26 June 2025

Page 20-23 Alternative Options to the SRV and efficiency gains and cost savings

Loan Debt

Loan funding does not address the recurrent operating result, and new loans are only taken up where there is an identified funding source for the associated loan and principal repayments.

Other Fees and Charges

All Council's fees and charges are regularly benchmarked and indexed where possible, with these changes only making a marginal difference to our overall financial performance.

Efficiency Gains and Cost Savings

Appendix B of the DPOP reinforces that identifying opportunities for efficiency gains and cost savings is core business, with numerous examples listed.

As background to this, to enhance operational effectiveness and increase efficiencies, Council established a dedicated Business Process Improvement Taskforce in 2020. The outcomes of these productivity and efficiency gains are detailed in the reference documents.

A difficulty for Council in generating major gains from efficiencies is that Council focuses on core services and undertakes little in the form of what could be called discretionary services. This leaves minimal room for reductions in service levels.

In addition to this, a review of the Office of Local Government "Your Council" website identifies that Council's population per FTE staff is 137, compared to the group average of 107, confirming that Council is operating approximately 30% more efficiently per resident than similar councils.

Also, our EFT is 342, compared to the group average of 381, a difference of around 11%.

These figures are based on 2022/23, being the latest figures available.

Despite these lower employee numbers, every vacant position is reviewed by the General Manager prior to recruitment to determine whether the vacancy should be filled, or whether there are other alternative options available.

Developer Contributions

Not mentioned in the DPOP, is that Council's Section 64 Water and Wastewater Contributions Plans have been reviewed and updated during the past two years.

Council has engaged GLN Planning to review the Roads Contributions Plan and the Open Spaces and Community Facilities Plan during 2025/26, to ensure that the works are contemporary, and the development contributions reflect the level of service needed, subject to the State Government contributions cap. This is an action in the Operational Plan for 2025/26.

Preliminary feedback from GLN Planning is that Council may need to apply to IPART to increase developer contributions above the cap, with that proposal to be reported to Council during 2026.

	<p>In summary the special rate variation represents one component of Council aiming to ensure that our available revenue sources are reasonable across all the various revenue opportunities (fees, developer contributions etc), while at the same time ensuring that our operating expenses are minimised.</p>	
<p>In demonstrating this need, councils must indicate the financial impact in their LTFP by applying the baseline and special variation scenarios.</p>	<p>The Delivery Program and Operational Plan 2025 -2029 model two scenarios, Scenario One assuming Council will obtain IPART approval for SRV, and a baseline with no SRV.</p> <p>Council's Long Term Financial Plan (LTFP) Summary 2025-26 to 2034-35 Adopted 26 June 2025 presents three scenarios, a planned SRV, a rate peg only scenario (baseline) and a higher SRV scenario.</p>	<p>Delivery Program and Operational Plan (DPOP) 2025-2029</p> <p>Long Term Financial Plan (LTFP) Summary 2025-26 to 2034-35 Adopted 26 June 2025</p> <p>Long Term Financial Plan SRV Scenario December 2025</p> <p>Long Term Financial Plan Baseline Scenario December 2025</p>
<p>Evidence of community need/desire for service levels/projects and limited council resourcing alternatives.</p>	<p>Council undertakes a community satisfaction and importance survey every two years, with the distribution of the SRV monies is designed to reflect those priorities, as well as ensuring that our asset renewal funding is substantially increased.</p> <p>The results of these survey are available on Council's website, refer to the resource link.</p> <p>With Council having low average general rates per property, the application of the rate peg on lower figures, is resulting in the gap continuing to widen between the funding available and the required funding to maintain service levels.</p> <p>The Annual Financial Statements and the General Fund Long Term Financial Plan, continue to confirm, that once one-off items such as sale of infrastructure are deleted, the General Fund is operating at recurrent deficit.</p> <p>With Council having lower than average rate income, yet facing the challenges of coastal development, as well as managing development on a major flood plain, it is essential that the rate income per property is comparable to other councils who are also struggling to maintain service levels.</p>	<p>Community Satisfaction Survey</p>
<p>Evidence could also include the analysis of the council's financial sustainability conducted by Government agencies</p>	<p>The primary evidence Council has available in respect to the need for increased rate income, is the benchmarking of Council's average rate income per property, which is below comparable council benchmarks, as evidenced in the Office of Local Government's "Your Council" website.</p> <p>The power of compounding cannot be understated in that by having low average rate income per property, any percentage increase is being applied to a lower figure, resulting a lower dollar value, , which in turn can mean that when costs are increasing by a higher dollar value, the gap between revenues and expenses continues to increase.</p> <p>Council's employee numbers are also well below the comparative councils, with this lack of resourcing also placing pressure on the maintenance of existing service levels.</p>	<p>Audit Risk and Improvement Committee report to Council April 2025</p>

The second major source of Independent support is from Council's Audit Risk and Improvement Committee (ARIC), as per the report presented to the April 2025 Finance and Facilities Committee, which is included in the reference material.

There has been ongoing support for this course of action from ARIC, which has been taken on board by the elected Council, who have now unanimously voted to proceed with this proposal on at least three occasions.

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.

Not applicable

Click or tap here to enter text.

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.

Click here to enter text.

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
Evidence that the community is aware of the need for and extent of a rate rise.	<p>Council first exhibited this proposal as part of the draft 2025/26 to 2028/29 Delivery Program and 2025/26 Operational Plan, during May and June 2025. This resulted in some submissions in respect to the proposal with the Delivery Program and Operational Pla adopted at the 26 June 2025 Ordinary meeting.</p> <p>Council then adopted a comprehensive community engagement program at the 28 August 2025 Ordinary meeting.</p> <p>This adopted program was implemented from 1 October and 14 November 2025 to inform the community about the need for and extent of the proposed Special Rate Variation (SRV), and to seek feedback. The engagement was undertaken in accordance with Council's Community Engagement Strategy and IPART's Special Variation Guidelines.</p> <p>The engagement program included direct written communication to all ratepayers, digital engagement through the Your Say Ballina platform, face-to-face engagement opportunities, media coverage, social media messaging, paid print advertising, printed publications and independent research.</p> <p>All materials explained the reasons for the proposed SRV, the cumulative impact over four years, the works and services proposed and the implications of proceeding or not proceeding with the proposal</p>	Community Engagement Report (refer to list of attachments)

Engagement materials explained why the SRV is being proposed, including rising construction and maintenance costs, cost-shifting from other levels of government, the long-term gap between income and the cost of maintaining existing services and assets, and the service and asset impacts if additional funding is not secured.

To independently test awareness, **Micromex Research Pty. Ltd.** conducted 401 randomised telephone interviews between 10 and 17 November 2025, towards the end of the consultation period. As part of the survey, respondents were asked whether they were aware of the proposed SRV prior to receiving the phone call.

Overall, **59% of respondents indicated they were aware** of the proposed SRV before being contacted, demonstrating a measurable and independently verified level of community awareness prior to Council's decision-making.

Feedback from Micromex is that the 59% engagement score is well above similar surveys they have completed, demonstrating the extensive engagement and awareness program that Council had implemented.

Awareness increased as the engagement period progressed, reflecting the cumulative impact of sustained communication across multiple channels.

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.

Council has published the full cumulative percentage increase and the total dollar impact of the proposed Special Rate Variation (SRV) over the four-year period from **2026/27 to 2029/30**, with **2025/26 presented as the base year**.

The published material shows the cumulative impact at the end of the four-year SRV period, and explains that from 2030/31 onwards, total rates would revert to increasing by the annual IPART rate peg.

Forecast impacts are presented by rating category (residential, business and farmland) and include a direct comparison between the SRV scenario and the rate-peg-only scenario, allowing ratepayers to understand the percentage and dollar differences over time.

Council also published an **online rates calculator** via the Your Say Ballina page, which enables ratepayers to estimate the impact on their own property by entering their land value. The calculator displays projected rates with and without the SRV for each financial year from 2026/27 to 2029/30 and is available for all three rating categories.

Together, these materials ensure the community has access to clear, transparent information about the **cumulative percentage increase and total dollar impact** of the proposed SRV.

This information is presented in plain language tables, FAQs and interactive tools to support informed community understanding and feedback.

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.

The **Long-Term Financial Plan (LTFP) Summary 2025/26** sets out the assumptions used in Council's long-term financial modelling, including the proposed Special Rate Variation of 6% per annum from 2026/27 to 2029/30. The modelling includes the extend of the rate rise for the average ratepayer for each rating category.

Link to Community Engagement Webpage:

Proposed Special Rate Variation (SRV) | Your Say Ballina

Delivery Program and Operational Plan 2025 – 2029 Adopted 26 June 2025

(page 11 and 12)

	<p>Detailed information on the extent of the rate rise for the average ratepayer by rating category (residential, business and farmland), including cumulative percentage and dollar impacts, is published in the Delivery Program and Operational Plan 2025/26 which underpins the LTFP forecasts.</p>	<p>Long-Term Financial Plan (LTFP) Summary 2025/26 Adopted 26 June 2025</p> <p>(page 24)</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>In 2020 Council established a Business Process Improvement Taskforce to review processes, reduce duplication and improve operational efficiency while maintaining appropriate service levels.</p> <p>Appendix B of the 2025/26 to 2028/29 Delivery Program and 2025/26 Operational Plan, highlights several efficiency gains, including:</p> <ul style="list-style-type: none"> • Reuse of construction materials, reducing waste disposal costs by 75% and saving \$1.7m over 20 months. • Internal delivery of Burns Point Ferry maintenance, saving \$75,000 per annum. • Self-insurance of water and wastewater assets, containing insurance costs saving \$200,000 per annum. <p>Council's capacity to achieve significant additional savings is limited. NSW Government benchmarking shows Council operates with one employee per 137 residents, compared to a Group 4 council average of one employee per 107 residents, indicating Council already operates with a lean staffing profile relative to comparable councils.</p> <p>Council also focuses primarily on core services rather than discretionary programs, further limiting opportunities for material cost reductions without impacting service delivery.</p> <p>A full list of completed and upcoming efficiency measures and service reviews is detailed in Council's Delivery Program and Operational Plan and Long-Term Financial Plan</p>	<p>Long-Term Financial Plan Summary 2025/26 Adopted 26 June 2025 Pages 20 to 23</p> <p>Delivery Program and Operational Plan 2025/26 Pages 86 to 88</p> <p>Link to YourSayBallina: Proposed Special Rate Variation (SRV) Your Say Ballina</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's community engagement for the proposed Special Rate Variation (SRV) aligns with Council's Community Engagement Strategy and IPART's guidelines.</p> <p>Engagement was delivered over a defined consultation period (1 October to 14 November 2025) and combined direct, digital, face-to-face and independent research methods to reach different segments of the community, recognising that no single engagement channel is sufficient on its own.</p> <p>Key engagement methods included:</p> <ul style="list-style-type: none"> • Direct written communication to all ratepayers, ensuring every ratepayer received information about the proposed SRV, its purpose and potential impacts. • Media engagement, including media releases and coverage explaining the proposal and directing the community to further information. • Paid print advertising to reach audiences who may not engage through digital channels. • Printed publications, including Council publications, to reinforce key messages and improve accessibility. 	<p>Community Engagement Report</p>

- A dedicated **Your Say Ballina** engagement page, providing detailed background information, FAQs, fact sheets, rate impact tables, an online rates calculator and an opportunity to lodge submissions.
- **Social media engagement** across Council platforms to raise awareness, prompt discussion and direct users to the Your Say Ballina page.
- **Independent research**, with Micromex Research conducting randomised telephone interviews to capture statistically reliable feedback, including from community members less likely to participate in online engagement.
- **Face-to-face engagement opportunities**, including staffed information sessions/pop-ups, enabling residents to ask questions directly of Council officers.

This multi-channel approach was implemented in accordance with Council's **Community Engagement Strategy**, which is based on the **IAP2 Spectrum of Public Participation**, and was proportionate to the significance of the proposal, enabling participation at the **inform, consult and engage** levels through a range of engagement channels.

Explain the action, if any, the council took in response to feedback from the community

Council took a range of actions in response to feedback that was received through written submissions, online engagement via **Your Say Ballina**, face-to-face interactions, and questions in response to Council's social posts.

Click or tap here to enter text.

There were no substantive changes made to the Long Term Financial Plan or Delivery Program and Operational Plan or the proposal to IPART in response to the community feedback.

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.

Significant investment was made to ensure that the consultation material was easily accessed. The information was made available through various channels and materials including video content, social media posts, direct mail letter, tables, interactive calculator tool. The investment was worthwhile, verified by an independent research firm that measured awareness levels of the proposal and consultation were at 59%, much higher than their benchmark of 44%.

4.2 Proposed average rates outlined in the council's community consultation materials

Are the average rates provided in the council's community consultation materials the same as what has been inputted into Table 7.2, Worksheet 7 (WS 7) of the Part A application form?	No																																																																													
If no, please explain why.	<p>An immaterial difference exists between exhibition, community consultation and the application to IPART.</p> <p>The average rates for 2025/26 included within Council's Delivery Program and Operational Plan which was adopted in June 2025 were based on Notional Yield modelling completed in February 2025:</p> <table><tr><th>Rate Peg Only</th><th>2025/26</th><th>2026/27</th><th>2027/28</th><th>2028/29</th><th>2029/30</th><th>Cumulative change</th></tr><tr><td>Rate % increase</td><td>3.80%</td><td>3.25%</td><td>3.25%</td><td>3.25%</td><td>3.25%</td><td>13.65%</td></tr><tr><td>Average Residential Rate</td><td>1,319</td><td>1,362</td><td>1,406</td><td>1,452</td><td>1,499</td><td>180</td></tr><tr><td>Average Business Rate</td><td>4,269</td><td>4,408</td><td>4,551</td><td>4,699</td><td>4,852</td><td>583</td></tr><tr><td>Average Farmland Rate</td><td>2,065</td><td>2,132</td><td>2,201</td><td>2,273</td><td>2,347</td><td>282</td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><th>Special Rate Variation</th><th>2025/26</th><th>2026/27</th><th>2027/28</th><th>2028/29</th><th>2029/30</th><th>Cumulative change</th></tr><tr><td>Rate % increase</td><td>3.80%</td><td>6.00%</td><td>6.00%</td><td>6.00%</td><td>6.00%</td><td>26.25%</td></tr><tr><td>Average Residential Rate</td><td>1,319</td><td>1,398</td><td>1,482</td><td>1,571</td><td>1,665</td><td>346</td></tr><tr><td>Average Business Rate</td><td>4,269</td><td>4,525</td><td>4,797</td><td>5,085</td><td>5,390</td><td>1,121</td></tr><tr><td>Average Farmland Rate</td><td>2,065</td><td>2,189</td><td>2,320</td><td>2,459</td><td>2,607</td><td>542</td></tr></table> <p>The average rates per Table 7.2, Worksheet 7 (WS 7) of the Part A application form were based on Notional Yield modelling completed (as at June 2025) for preparation of Council's Permissible Income (2025/26) reported in Council's 2024/25 Annual Financial Statements (noting also that the assessment numbers and land values used for Year O incorporate a growth factor for 2025/26).</p>	Rate Peg Only	2025/26	2026/27	2027/28	2028/29	2029/30	Cumulative change	Rate % increase	3.80%	3.25%	3.25%	3.25%	3.25%	13.65%	Average Residential Rate	1,319	1,362	1,406	1,452	1,499	180	Average Business Rate	4,269	4,408	4,551	4,699	4,852	583	Average Farmland Rate	2,065	2,132	2,201	2,273	2,347	282								Special Rate Variation	2025/26	2026/27	2027/28	2028/29	2029/30	Cumulative change	Rate % increase	3.80%	6.00%	6.00%	6.00%	6.00%	26.25%	Average Residential Rate	1,319	1,398	1,482	1,571	1,665	346	Average Business Rate	4,269	4,525	4,797	5,085	5,390	1,121	Average Farmland Rate	2,065	2,189	2,320	2,459	2,607	542
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The 2026/27 rate peg only was updated from an estimated 3.25% to the announced rate of 3.4%. Refer to below table.

Rate Peg Only	2025/26	2026/27	2027/28	2028/29	2029/30	Cumulative change
Rate % increase	3.80%	3.4%	3.25%	3.25%	3.25%	13.81%
Average Residential Rate	1,311	1,355	1,399	1,445	1,492	181
Average Business Rate	4,325	4,472	4,617	4,767	4,922	597
Average Farmland Rate	2,061	2,131	2,200	2,272	2,346	285
Special Rate Variation	2025/26	2026/27	2027/28	2028/29	2029/30	Cumulative change
Rate % increase	3.80%	6.00%	6.00%	6.00%	6.00%	26.25%
Average Residential Rate	1,311	1,390	1,473	1,561	1,655	344
Average Business Rate	4,325	4,585	4,860	5,151	5,460	1,135
Average Farmland Rate	2,061	2,185	2,316	2,455	2,602	541

4.3 Additional information (optional)

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.

A report summarising all community feedback on the proposed SRV was reported to Council in December 2025, with Council resolving to unanimously proceed with an application to IPART (refer to supporting document in Community Feedback).

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

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 demonstrated the impact of the proposed SRV on ratepayers by average rate increases for each rating category as detailed in the Council Business Papers in April 2025 and June 2025, the Long-Term Financial Plan Adopted 26 June the Delivery Program and Operational Plan also adopted in June 2025, and in a variety of Council's community engagement material throughout October and November 2025 including Council's website [Proposed Special Rate Variation \(SRV\) | Your Say Ballina](#).

The table presenting the average increases per category is as follows as per the LTFP 2025/26 Adopted 26 June 2025 Summary:

Proposed SRV (for 2026/27 to 2029/30)

Provides details of an SRV on top of the estimated rate peg over a four-year period.

Item	2025/26 Forecast	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast	2029/30 Forecast	Cumulative Change
Rate Peg % Increase	3.80%	6.00%	6.00%	6.00%	6.00%	26.25%
Average Residential Rate (\$)	1,319	1,398	1,482	1,571	1,665	346
Average Business Rate (\$)	4,269	4,525	4,797	5,085	5,390	1,121
Average Farmland Rate (\$)	2,065	2,189	2,320	2,459	2,607	542

The table presenting the average increases per category was in Council's Delivery Program and Operational Plan 2025 – 2029, adopted in June 2025: Refer to pages 11 and 12.

Table Two – Proposed SRV (for 2026/27 to 2029/30)

Table Two provides details of an SRV on top of the estimated rate peg over a four-year period.

Item	2025/26 Forecast	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast	2029/30 Forecast	Cumulative Change
Rate Peg % Increase	3.80%	6.00%	6.00%	6.00%	6.00%	26.25%
Average Residential Rate (\$)	1,319	1,398	1,482	1,571	1,665	346
Average Business Rate (\$)	4,269	4,525	4,797	5,085	5,390	1,121
Average Farmland Rate (\$)	2,065	2,189	2,320	2,459	2,607	542

Two key items of information in this table are:

1. The 3.80% rate peg percentage increase for 2025/26 is the actual rate peg determined by IPART for that financial year.
2. The 6.00% applied for 2026/27 to 2029/30 represents an estimated rate peg of 3.25% and an additional 2.75% (11.0% divided over four years) each year.

Rates Calculator

A simple online tool where ratepayers entered their land valuation as per the latest rates notice, to be shown an estimated increase for their specific property for two scenarios as a dollar amount for each rating category for the 2026/27, 2027/28, 2028/29 and 2029/30 period. This calculator was launched during the community engagement phase when the two SRV scenarios were being considered (refer to link: [Residential Rates Calculator for proposed SRV](#))

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 considered the community's capacity and willingness to pay by:

1. Undertaking research using publicly available information to compare Council's demographics to those of regional NSW. This data was used to assess the level of SRV proposed to the community.
2. Performing a comparison of average rates across OLG group 4 councils to assess whether the proposed SRV scenarios would increase council's current average rate unreasonably above those of our comparable councils.

A demographic analysis of the Ballina Shire LGA was undertaken and considered the socio- economic index ranking, as provided on the Your Council NSW website, as well as other indicators such as the average taxable income and percentage of pensioners, which is as per the below table.

Socio-Economic Indicators – Your Council – 2022/23

Category	Ballina	Byron	Coffs H	Lismore	Tweed
Index (128 highest) (#)	98	100	56	46	78
Income *(\$)	55,697	53,971	53,213	51,182	53,357
Pensioner Rebates (%)	20	14	19	21	23

Based on this information, Council is of the opinion that the community is able to afford the proposed increase, having a higher than average income and socio-economic ranking when compared with similar councils levying and charging at higher levels.

Council has a lower average rate for residential and business rating categories comparable to neighbouring councils, this information was communicated in Council's Long Term Financial Plan (LTFP) Summary 2025-26 Adopted 26 June 2025 and reported publicly to Council in April 2025, June 2025 and December 2025. It was also a key point of the Community Engagement Report.

The total rates and charges bill is important when looking at affordability, and the following is the estimated average rates and charges account, for a residential property, for neighbouring councils, based on the information available in the published 2025/26 Revenue Policies.

Average Residential Rates and Charges Account– 2025/26 (\$)

Category	Ballina	Byron	Coffs H	Lismore	Tweed
Residential Rate	1,319	1,685	1,470	1,470	1,728
Stormwater Charge	25	25	25	25	00
Water Access Charge	265	267	171	388	218
Consumption - 150 Kls	449	609	549	792	612
Wastewater	1,106	1,618	1,121	1,053	1,000
Domestic Waste	473	631	742	720	591
Total	3,637	4,835	4,078	4,448	4,149

Ballina Shire Council's average residential rates and charges bill is well under the councils listed, and those compared with OLG Group 4 councils in 2022/23 (refer to below table), and it is anticipated that this will remain the case even after the implementation of the four-year SRV.

Average Rates per Category – Your Council – 2022/23 (\$)

Category	Ballina	Byron	Coffs H	Lismore	Tweed	Group 4
Residential	1,163	1,438	1,326	1,353	1,573	1,237
Business	3,642	3,691	4,279	4,326	2,973	3,999
Farmland	1,827	2,656	2,142	2,540	2,308	2,589

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 notices, rates and annual charges outstanding/collectable, pensioner concessions and ratepayers 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's Financial Assistance (Hardship) – Rates and Charges Policy includes measures to reduce the impact of the proposed SRV and includes payment agreements and writing off or reducing interest for eligible ratepayers.

Alongside receiving this SRV if approved, Council will continue to apply this policy, while noting Council had an outstanding rates percentage of 4.1% in 2022/23, well below the OLG average for Group 4 councils in the same financial year.



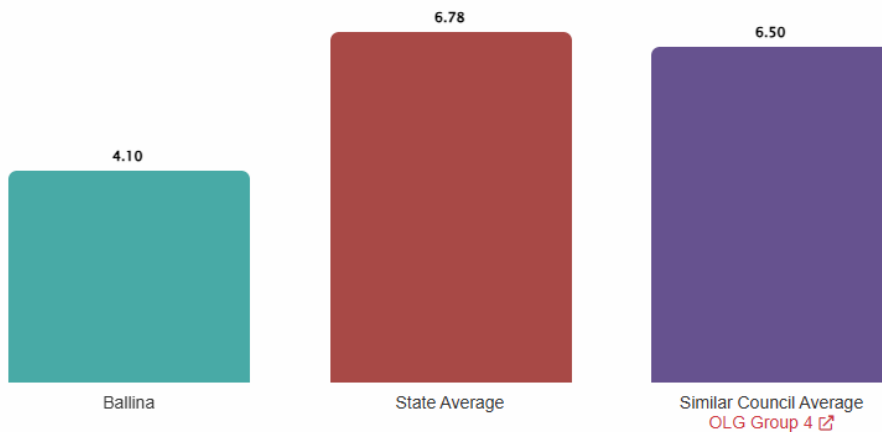
Outstanding rates and annual charges (%)



Compared with Selected Councils

Compared With Average

2022/23



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).

Financial assistance measures are referenced in Council's Delivery Program and Operational Plan 2025 - 2029, adopted June 2025 (refer page 71 and extract below).

Financial Assistance - Section 356 of the Local Government Act

Council has various financial assistance programs in place. These programs are outlined in the following policies:

- Donations - Assistance with Council Fees for Community Groups
- Donations - Australian Representation
- Donations – Community Resource Recovery Initiatives
- Donations - Community Sporting Groups Capital Works Assistance
- Donations - Financial Assistance for Community Groups
- Donations - Rates and Charges
- Donations – Support for Environmental Volunteer Groups
- Donations - Waste Disposal Fees for Not-for-Profit Groups
- Donations - Waste Disposal for Not-for-Profit Disposal of Feral, Orphan Animals and Native Fauna
- Concealed Water Leaks - Financial Assistance Policy
- Financial Assistance – Ranger Fees and Charges
- Financial Assistance (Hardship) – Rates and Charges

For details as to how this financial assistance is provided, refer to the relevant policy documents on Council's website ***ballina.nsw.gov.au/council-policies***.

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

Council has a webpage dedicated to rates, which includes information on financial hardship arrangements (<https://www.ballina.nsw.gov.au/Residents/Rates-and-Charges/Rates-Explained>). This page includes links to Financial Assistance (hardship) policies.

Council community engagement on the proposed SRV had FAQs specifically addressing hardship concerns (refer to link FAQs | Proposed Special Rate Variation (SRV) | Your Say Ballina).

Council's rates and charges notice also provides ratepayers with information on the Financial Assistance (Hardship) - Rates and Charges Policy, refer to extract over page.



rates notice information

changed your address?

Update your contact details on our website ballina.nsw.gov.au or telephone the Rating Team on 02 6686 1299. If your mail is returned to us as unclaimed, a tracing fee may be charged under section 605 of the LGA.

payment of rates, charges and fees

sections 562/563/608 Local Government Act 1993 - LGA

You have two options for payment: full payment by 31 August or quarterly instalments (due on 31 August, 30 November, 28 February, and 31 May). Please note that our policy does not offer a discount for early full payments, as stated in section 563 of the LGA.

having difficulty paying?

section 564 LGA

To assist with your budgeting, we accept weekly, fortnightly or monthly payments. Interest charges still apply. If you are experiencing problems paying your rates, please read the **Financial Assistance (Hardship) Rates and Charges Policy** on our website ballina.nsw.gov.au/policies or contact our Rating Team on 02 6686 1299.

For free financial guidance, visit moneysmart.gov.au

pensioner rebates

Section 575 LGA

If you are an eligible pensioner and a pensioner rebate is not shown on this notice, please phone the Rating Team on 02 6686 1299 for application details.

gst

The goods and services tax is not payable on local government rates and charges.

interest charges

sections 566/567 LGA

Interest charges apply to all overdue rates and charges, including pensioners, at the rate of 10% pa calculated daily.

arrears

Please contact us on 02 6686 1299 for assistance in all matters relating to rates & charges.

rating category

sections 520/526 LGA

Categories include residential, business or farmland or mining. Your rating category is shown on your annual rates notice. Council must be advised within 30 days of a change affecting your rating category. A ratepayer may also apply for a review of the assigned category. If you are not satisfied with the review outcome, you may appeal through the Land and Environment Court within 30 days of the category declaration. Application forms to request a change of category are available at ballina.nsw.gov.au

land exempt from rates and/or charges

sections 555/556/557 LGA

Exemptions exist for land occupied by religious and charitable organisations, also crown land, public reserves, national parks etc. Exemptions for water and wastewater charges are also extended to properties where Council has resolved not to supply the service. An application form for rating exemption is available on our website ballina.nsw.gov.au

appeal on whether land is rateable or subject to a charge

section 574 LGA

If you hold an estate, license, or permit for land under the Crown Lands Act 2016, and you believe that the land is not fully or partially subject to the rate or charge mentioned in your Rates Notice, you have the option to appeal to the Land and Environment Court within 30 days from the date of the Rates Notice issuance.

collection of personal information

The information we collect from you may be considered personal information under the *Privacy and Personal Information Protection Act 1998* (PPIPA). This information will be used for levying rates and charges, as well as fulfilling any obligations under relevant legislation. Your personal information may be accessed and used by council officers, council agents, or other authorised parties as required by the Local Government Act (LGA).

For more information, please visit our website ballina.nsw.gov.au or contact the Privacy Officer on 1300 864 444.



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.

Council's wastewater charges have had increases below CPI over a recent years.

The Council resolution in December 2025 includes the following statement:

Council remains committed to ensuring that Council's total rates and charges bill remains relatively affordable and comparatively lower than councils of similar scale and size, and every effort will be made to minimise increases in other annual charges during the four-year period of the special rate variation, subject to Independent Pricing and Regulatory Tribunal (IPART) approval.

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 (where applicable) 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	May 2025 to 6 June 2025	Minutes of Ordinary Meeting of Ballina Shire Council - Thursday, 24 April 2025 (adopting Minutes of the Finance and Facilities Committee meeting held 8 April 2025 and recommendations)	26 June 2025	Minutes of Ordinary Meeting of Ballina Shire Council - Thursday, 26 June 2025	Community Strategic Plan 2025-2035
Delivery Program	May 2025 to 6 June 2025	Minutes of Ordinary Meeting of Ballina Shire Council - Thursday, 24 April 2025 (adopting Minutes of the Finance and Facilities Committee meeting held 8 April 2025 and recommendations)	26 June 2025	Minutes of Ordinary Meeting of Ballina Shire Council - Thursday, 26 June 2025	2025-26-delivery-program-and-operational-plan-adopted-26-june-2025.pdf
Long Term Financial Plan	May 2025 to 6 June 2025	Minutes of Ordinary Meeting of Ballina Shire Council - Thursday, 24 April 2025 (adopting Minutes of the Finance and Facilities Committee meeting held 8 April 2025 and recommendations)	26 June 2025	Minutes of Ordinary Meeting of Ballina Shire Council - Thursday, 26 June 2025	2025-26-long-term-financial-plan-ltftp-and-budget-adopted-26-june-2025.pdf Summary LTFP 2025-26-long-term-financial-plan-ltftp-summary-adopted-26-june-2025.pdf

Asset Management Plan (which contain long-term projections of asset maintenance, rehabilitation and replace, including forecast costs).	May 2025 to 6 June 2025	Minutes of Ordinary Meeting of Ballina Shire Council - Thursday, 24 April 2025 (adopting Minutes of the Finance and Facilities Committee meeting held 8 April 2025 and recommendations)	26 June 2025	Minutes of Ordinary Meeting of Ballina Shire Council - Thursday, 26 June 2025	2025-26-strategic-asset-management-plan-2025-2034-adopted.pdf
Special Rate Variation – Dedicated Community Engagement Program	Implemented from 1 October and 14 November 2025	Minutes of Ordinary Meeting of Ballina Shire Council – Thursday 28 August 2025	Minutes of Ordinary Meeting of Ballina Shire Council – Thursday 11 December 2025	Minutes of Ordinary Meeting of Ballina Shire Council – Thursday 11 December 2025	

Note: The exhibition and adoption dates must match the dates recorded in the council resolution.

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.

Council takes a holistic approach to the management of its operations, with a continued focus on cost containment through several measures. One of the main drivers is the Business Process Improvement Taskforce, which was established in 2020 (refer to Terms of Reference in supporting documents).

The scope of the Taskforce is to support the Executive Team and Senior Leadership Team in providing process mapping services to assist business owners in implementing process improvements through a mapping tool. This allows business owners to ensure that they are delivering services efficiently, while at the same time allowing a contemporary assessment of service levels to form part of the review. These reviews help to ensure that any non-value adding steps and processes are removed from the service.

Employee costs represent a major percentage of our operating expenses, with every vacant position reviewed by the General Manager, with input from the Division Director, prior to replacement. Council's comparatively low employee numbers per resident reflect that positions are only approved, when there is an agreed demand for the associated services.

Council is constantly benchmarking our operations, where comparative data is available, to ensure that our services are competitive and efficient.

Council also delivers services through a mixture of in-house and external delivery. This allows Council to benchmark our own pricing against commercial providers, with the main examples being road and transport construction works, trades services and Council's fleet workshop.

The nature of the service delivery between in-house and external contractor is also constantly reviewed. In recent years Council has outsourced the entire operation of our domestic waste collection services, whereas previously two of the three bins were collected by Council drivers. The estimated saving from this change is in excess of \$100,000 per annum.

Asset management remains a core priority, with Council's comparatively low backlog ratio, a testament to a focus on asset renewal for decades. The Asset Management Plans continue to be updated, with a focus on maximising the funds allocated to asset renewal each year, with the forecast depreciation expense acting as a guide to that allocation.

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 and/or processes put in place in the past few years to improve productivity and contain costs.

Recent initiatives to contain costs and improve productivity include:

- Consolidated and reuse of our construction material - Our road maintenance and construction section, through improved stockpiling and reuse practices, has reduced waste disposal costs by 75%, saving Council \$1.7m over the last 20 months, as compared with costs to dispose of the material at the Waste Management Facility. This saving is ongoing.
- SMS messages on overdue rates and charges – The introduction of SMS reminder messages has reduced the amount (by 10%) of reminder letters sent to ratepayers and improved timeliness of payments. The introduction of SMS commenced in March 2025.
- Commercial Waste Administration – Administration improvements for commercial waste collection were implemented in 2024/25. The process was annual and now occurs every two years.
- Water and Wastewater Assets Insurance – In 2024, Council resolved to transfer the insurance premiums of approximately \$200,000/annum to an internal reserve for self-insurance. The insurance premium paid for 2023/24 was in the order of \$190,000, with an excess of \$100,000. This new model provides Council with an effective cost containment strategy.
- Ballina Wastewater Treatment Plant - Three of five essential components of the treatment plant failed, and money was spent unsuccessfully with contractors. Staff undertook the repairs internally and improved functionality to ensure compliance with environmental standards. Staff sourced parts directly from the German manufacturer, saving Council \$54,000.
- Burns Point Ferry Maintenance Improvements – Historically, the ferry is put into an external slip every year, at a cost of more than \$200,000. Changes were made in 2024/25 for the annual maintenance to be undertaken internally by Council workshop staff, while on the water. This saved \$75,000 in 2024/25.
- Rural Waste Collection Changes – Reducing the collection of landfill bins from weekly to fortnightly, to align with the urban collection, commenced during 2025/26. This service model will improve diversion rates away from landfill and result in significant operational savings, as well as council provided a reduction in annual charges for rural properties.
- Motor Vehicle Insurance – Increased the excess on motor vehicle insurance for 2025/26 with proposed premium savings of approximately \$30,000 per annum.
- Water Leakage – In recent years the unbilled water percentage has decreased from more than 20% to close to 10%, representing additional revenue of more than \$1m for Council's Water Operations.

- Azility Billing Module Implementation - Implementation of this software allows Council to improve utility payment and monitor services and energy usage in a timely manner.
- Contractor Dockets and Invoicing - Streamlining contractor docket processing to increase efficiency in procurement and payment to suppliers. Processing time reduced significantly since implementation.
- Process DPIE Planning Portal Application - Planning Portal process improvement to assist with compliance with new legislation, system integration and time efficiency.

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

The initiatives outlined in the above section have resulted in General Fund cost containment in 2024/25 of \$1.8m. This excludes productivity improvements. The quantities are conservative estimates and don't include water and wastewater operations, where outcomes are in the order of \$1.5m in efficiencies in 2024/25.

Council has responsibility for water and wastewater services for the Ballina LGA. These services are provided through a business of Council and do not form part of the General Fund operations.

Whilst Ballina's Water and Wastewater funds are not in a financial sustainability crisis, the business has been included in a whole of Council approach to financial sustainability and has been actively seeking ways to improve the productivity and efficiency of these operations.

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.

Moving forward, Council has the following scheduled service reviews:

- Planning Amendments workflow to final Gazette - Improve all aspects of the process including issues around the planning portal, payment process, and GIS mapping through to gazettal stage., to streamline the service for the public and for Council employees.

- Property Sale – Notification of new ownership – To ensure notification of property ownership change are being processed efficiently and effectively via Council's systems.

- Council Easement Management Process – Identification and management of easements in the Developer Application and Subdivision process and reduce public liability risks and improve easement management.

- Procurement – Source to Award Process – To achieve an accountable process map for the full procurement process from identification of business need through to contract award.

- Dual Water Audits – Creation of new records– Improving the process of New Dual Water Audits populating into council systems.

- Works Management Mapping – Treatment Plants – Define all current works management activities for the Treatment plants to fully understand all processes and use this information to relocate the Preventative Maintenance Schedule from Excel into Works Management in Altitude for a complete and refined Treatment Plants works management program.

Online Time Sheets for field-based staff – Council has implemented online time sheets for office based staff and the next step is to move to the same process for field based staff, who typically have a large number of work orders identified in their time sheets. This will provide daily cost updates and generate significant efficiencies through the removal of manual handling process.

Restructuring Microsoft Licensing – Examining a proposal to restructure this licence which should generate up to \$100,000 in savings.

Asset System Integration – Council has been reliant on the Authority / Civica systems, which has continued to result in significant manual handling between systems. Council will shortly be going to the market for a new external provider that will focus on the data being GIS driven, rather than relying on the asset data being work order and finance driven. This is expected to generate annual savings in excess of \$100,000.

AI – Increased AI throughout Council processes, with the duty planner service being the current priority. The use of AI will allow questions from the public to be answered promptly, and correctly, and free up the time available for planners to undertake development assessment.

Forms – Replacement of PDF forms with online forms. The objective is to eliminate PDF forms to again delete manual handling processes and to allow the data to be automatically integrated into Council's system.

Payment Gateway – Further enhancements to Council's payment gateway, to maximise the services that can be paid online. There remain opportunities to expand the current services and the short term focus is on planning related fees and charges.

Each of the items mentioned will not result in a sizeable reduction in operating expenses, as a percentage of Council's operating budget, however it is the cumulative impact of the efficiencies gained from process improvements, that will help to ensure that Council remains sustainable into the future, from a financial and efficiency perspective.

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

The majority of the items mentioned represent productivity improvements and are not of a sufficient scale to generate a major budget saving. The priority is increased efficiency due to limited Council services.

There are certain projects, such as the Asset System integration, that may require a budget allocation to implement the new system, however that project is still being scoped and the market response will determine the level of funding.

With Council focusing on core services, there is little, if any, option available, to make major changes in service levels for these core services.

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.

In terms of comparing data to similar Councils, one of the difficulties Council faces in further cost savings is that our level of staff per capita, as per the Your Council website, is 137 residents to one employee, as compared to 107 residents, for the Group 4 Council average.

This figure highlights that Council is effectively operating at an efficiency level of 28% greater than comparable councils, which limits our ability to achieve major cost savings.

Some of the key benchmarks Council has examined in resolving to consult and seek approval for the SRV is our overall level of rate income, and our average rate income per assessment compared to similar councils.

Comparative information from the Your Council NSW website in respect to average rates per rating category, for the councils in our locality, along with the same category of councils (Group 4) is provided in the LTFP and in the reporting to Council in the proposed SRV.

Average Residential Rates and Charges Account– 2025/26 (\$)

Category	Ballina	Byron	Coffs H	Lismore	Tweed
Residential Rate	1,319	1,685	1,470	1,470	1,728
Stormwater Charge	25	25	25	25	00
Water Access Charge	265	267	171	388	218
Consumption - 150 Kls	449	609	549	792	612
Wastewater	1,106	1,618	1,121	1,053	1,000
Domestic Waste	473	631	742	720	591
Total	3,637	4,835	4,078	4,448	4,149

The finance and employee related indicators confirm Council is operating more efficiently and at a lower rate base on several indicators.

Ballina Shire Council's average residential rates and charges bill is well under the comparable councils listed in the LTFP summary including Byron Shire Council, Tweed Shire Council, Lismore City Council and Coffs Harbour City Council, and it is anticipated that this will remain the case even after the implementation of the four-year SRV.

Table 10 Criterion 5 attachments

Attachment number	Name of document	Page references
Attached to Community Feedback upload	Council Report 11 December 2025 – Special Rate Variation Consultation	Pages 9-11
Other Attachments	Your Council NSW – Ballina Shire Council	

8 Council certification and contact information

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

Name of the council:	Ballina Shire Council
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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).

General Manager (name):	Paul Hickey
Signature and Date:	<div> <div>x</div> <div></div> </div>
Responsible Accounting Officer (name):	Linda Coulter
Signature and Date:	<div> <div>x</div> <div></div> </div>

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 General Manager.

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

General Manager

General Manager contact phone	
General Manager contact email	

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

Primary council contact

Council contact phone	
Council contact email	
Council email for inquiries about the SV application	

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

Secondary council contact

Council contact phone	
Council contact email	
Council email for inquiries about the SV application	

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 the document 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	<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)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Evidence of compliance with conditions in past instruments (if applicable)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Mandatory public supporting material (i.e. to be published on IPART's website):		
Community Strategic Plan	<input checked="" type="checkbox"/>	
Delivery Program	<input checked="" type="checkbox"/>	
Long Term Financial Plan	<input checked="" type="checkbox"/>	
Asset Management Plan(s) (required if a key purpose of the SV is related to assets and capital expenditure)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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)	<input checked="" type="checkbox"/>	

Name of attachment	The document is included	The document is not applicable
Community feedback (including surveys and results). Confidential information should be redacted, or the entire document marked as confidential.	<input checked="" type="checkbox"/>	
Willingness to pay study (if applicable)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Hardship policy	<input checked="" type="checkbox"/>	
Other public supporting materials:		
Government agency's report on financial sustainability e.g. NSW Treasury Corporation (if applicable)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Audit Risk and Improvement Committee Report to Council April 2025		
Confidential supporting material (i.e. not to be published on IPART's website):		
(List the documents)		

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 1.2, 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 (adopted) 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 1 decimal place.	<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 an SV with both permanent and temporary components, the council has discussed the relevant data and modelling requirements with IPART prior to submission.	<input type="checkbox"/>
Indication whether optional tables in WS 12 has been completed.	<input 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 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"/>

Important information

Submitting online

Applications must be submitted through IPART's [LG Portal](#) by 05:00pm on Monday, 2 February 2026. Councils should note a file size limit of 150MB applies to any individual document uploaded in the portal.

Confidential content

IPART will publish all applications (excluding confidential content) on our website. Examples of confidential content are those parts of a document which disclose the personal identity or other personal information pertaining to a member of the public, a document such as a council working document that does not have formal status, or document which includes commercial-in-confidence content.

Councils should ensure supporting documents are redacted to remove confidential content where possible, or clearly marked as **CONFIDENTIAL**.

Publishing the council's application

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