



Glen Innes Severn Council

Special Variation and Minimum Rate  
Application 2026-27

# Final Report

June 2026

Local Government »



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Image taken on Worimi Country (Myall Lakes)

## The Independent Pricing and Regulatory Tribunal

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Chapter 1 >>

Report Summary

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01

IPART has approved Glen Innes Severn Council's special variation and minimum rate application.

Glen Innes Severn Council (the council) applied to IPART<sup>a</sup> to increase its general income through a permanent special variation (SV) of 48.3% over 3 years from 2026-27 to 2028-29.<sup>1</sup>

The council has also applied to increase its minimum rates (MR) by \$308 for its residential and business rating categories, from \$637 to \$945 over the same period.<sup>2</sup>

The council advised us it sought the special variation to:

- restore long-term financial sustainability by addressing a significant and ongoing operating deficit in the council's General Fund
- address and continue to maintain a positive unrestricted cash position
- maintain the delivery of current services at existing levels
- fund critical infrastructure renewal and maintenance programs at above current levels in line with the council's Asset Management Plans, with less reliance on government grant funding
- support opportunities for future growth in line with the council's Towards 2034 Community Engagement outcomes.<sup>3</sup>

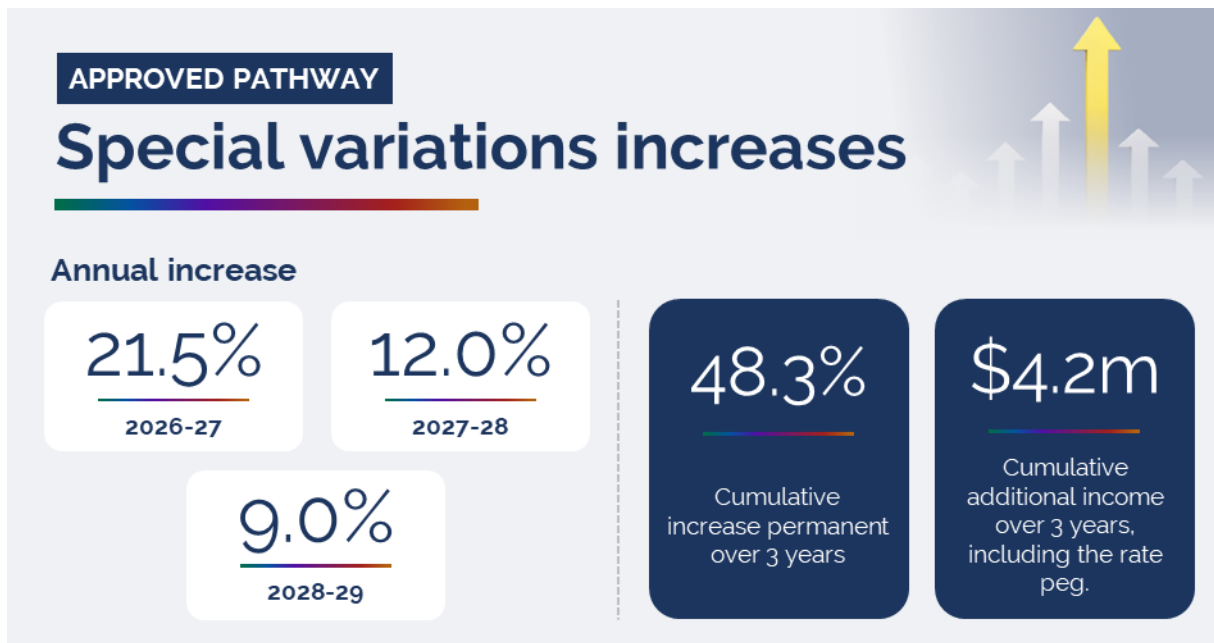
More information about the council's application is available in Chapter 2.

## 1.1 IPART's decision

We approved the council's SV and MR applications. Our reasons for this decision are summarised in section 1.2 and our detailed reasons are provided in Chapter 10 and Chapter 11.

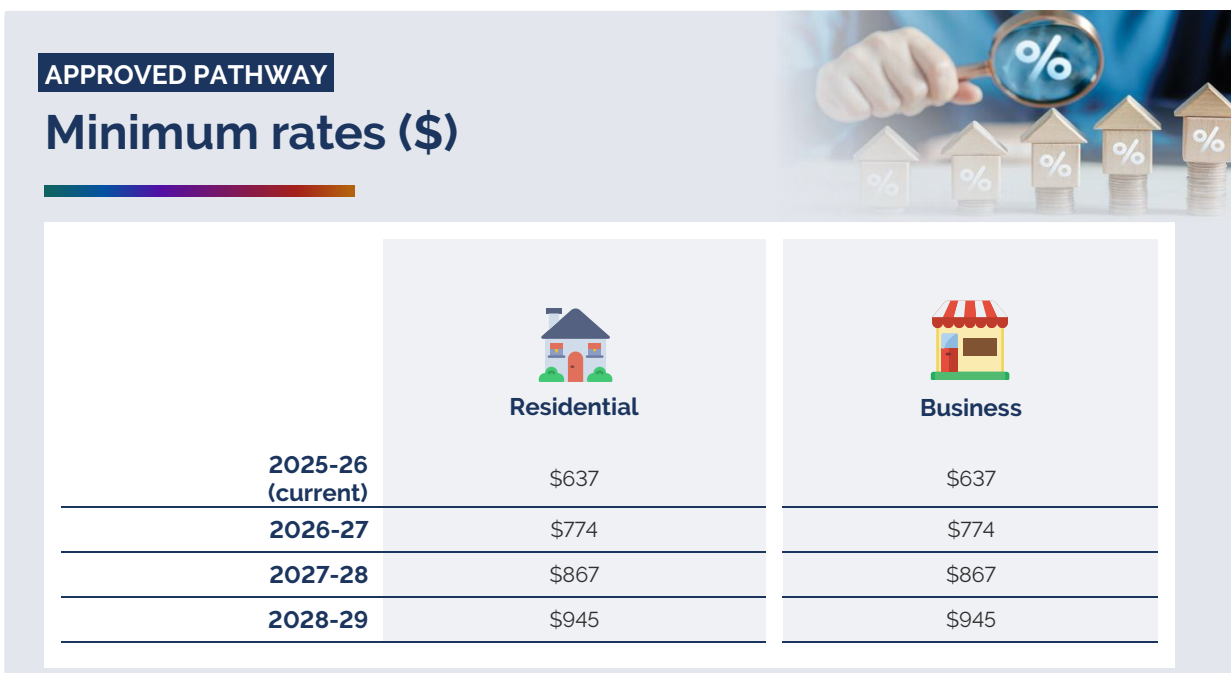
<sup>a</sup> On 6 September 2010, the (then) Minister for Local Government delegated to IPART all functions under sections 506, 507, 508(2), 508(6), 508(7), 508A, 548(3) and 548(8) of the *Local Government Act 1993* (NSW), including the power to grant SVs.

Figure 1.1



Note: Income refers to the permissible general income. The special variation annual increases replace the rate peg.

Figure 1.2



## 1.2 IPART's assessment of the council's application

To make our decision, we assessed the council's SV application and supporting materials against the 5 criteria plus any other matter we consider relevant as set by the Office of Local Government (OLG) in its *Guidelines for the preparation of an application for a special variation to general income* (OLG Guidelines).

We found the council met the OLG SV criteria. We have also outlined our consideration of any other matter that IPART considers relevant. We provide a summary of our reasons in the OLG SV criteria assessment table below.

We have approved the SV in full after reviewing the council's application and considering all submissions. The council has demonstrated a need for the special variation and has, on balance, met the OLG SV criteria.

The council's application demonstrated the financial need for the additional income to address its long-term financial sustainability. Currently, the council's General Fund expenditure exceeds its revenue, and without the SV, this gap would continue to widen over the next 10 years. In January 2026, the Audit Office identified that the council has a financial sustainability risk due to low levels of available cash. This is not financially sustainable if the council is to continue delivering services and maintain infrastructure as set out in its adopted plans.

We found that the council's community consultation process provided adequate opportunity for ratepayers to be informed and provide feedback on the SV proposal. The council engaged with its community over 6 weeks using a range of engagement methods. After receiving feedback from the community, the council adjusted its SV proposal by lowering it from 55.49% over 2 years to 48.3% over 3 years to mitigate the impact on ratepayers. To provide additional support for vulnerable ratepayers, the council has revised its hardship policy in response to the feedback. In addition, it has committed to further review its hardship policy and pensioner concessions if the SV is approved and implemented.

Many of the 134 submissions and 328 survey responses told us the proposed increase is likely to create affordability challenges, particularly with current cost-of-living pressures and the socio-economic profile of the population. Those living in Glen Innes Severn Council's local government area (LGA) are socio-economically disadvantaged compared to many other councils in NSW. This is shown by its SEIFA (Socio-Economic Indexes for Areas) ranking of 5, lower median household income, and a higher share of residents receiving government payments compared to comparable councils. The council's current and proposed average residential rates are higher than those of comparable councils. However, on balance, the council has demonstrated that the impact on ratepayers is reasonable given the purpose of the SV is to improve long-term financial sustainability and enable the council to continue to deliver the services and the infrastructure required by its community.

We also considered stakeholder concerns about the council's financial management and how efficiently it operates. The council demonstrated it has delivered some productivity improvements and cost containment strategies in the past. We found that the council outlined future efficiency initiatives that are proportionate to its size and capacity, although most of these were not quantified in its application. We consider that the council's Long-Term Financial Plan (LTFP) could have more clearly identified its future efficiency strategies over the term of the proposed special variation.

We made the decision to fully approve the council's minimum rates increase application as it has met the requirements of the OLG's Minimum Rates Guidelines. The council communicated that improving the equity of its rating structure was the rationale for increasing its minimum rates in line with its proposed special variation.

Chapters 4-9 provide our complete assessment against each of the OLG SV criteria, and the full OLG SV guidelines are set out in Appendix A.1.

Chapter 11 provides our complete assessment against the OLG MR criteria, and the full OLG MR guidelines are set out in Appendix A.2.

## ASSESSMENT

## Special Variation OLG criteria



## Grading

	<p><b>Financial need</b> The council demonstrated a financial need for the proposed SV to restore its long-term financial sustainability while maintaining its services and infrastructure.</p>	
	<p><b>Community awareness</b> The council satisfactorily engaged with and consulted its community and provided sufficient information about the need for and extent of the proposed SV. It used an appropriate variety of engagement methods and considered the community's feedback.</p>	
	<p><b>Reasonable impact on ratepayers</b> On balance, the council demonstrated that the impact on ratepayers is reasonable when considering the SV's purpose. While there are comparatively high levels of disadvantage in the community, the council assessed the community's capacity to pay and concluded there is some capacity. In response to stakeholder feedback, the council has updated its hardship policy. If the SV is approved and implemented, it has also committed to further revise this policy and its pensioner concession amounts.</p>	
	<p><b>Integrated Planning and Reporting documentation</b> The council exhibited and adopted all necessary Integrated Planning and Reporting (IP&amp;R) documents before submitting its SV application.</p>	
	<p><b>Productivity improvement and cost containment</b> The council listed and partially quantified its productivity improvements and cost containment initiatives, including \$2 million in annual ongoing savings from past actions. It has also identified and partially quantified future productivity and cost containment initiatives.</p>	
	<p><b>Other matters IPART considers relevant</b> The council has not complied with the reporting conditions attached to SVs that have had reporting requirements falling in the past 5 years. The council has acknowledged this and has since addressed this by adding additional reporting measures and management oversight.</p>	

Key



Demonstrated



Not demonstrated

To make our decision on the minimum rates increase application, we assessed the council's proposed increase against the 3 criteria set in the *Guidelines for the preparation of an application to increase Minimum Rates above the statutory limit* (OLG Minimum Rates Guidelines). We found that the proposed MR increase met all 3 criteria. We provide a summary of our reasons in the OLG MR assessment table below.

Chapter 11 provides our complete assessment against the 3 OLG MR criteria and provides our detailed reasons for the decision. The full OLG MR guidelines are set out in Appendix A.

## ASSESSMENT

# Minimum Rate OLG criteria




**Grading**

	<p><b>Rationale for increasing minimum rates</b></p> <p>The council explained that its proposed minimum rates increase would improve equity in the distribution of rates and strengthen its financial sustainability. It also advised that the increase would bring its minimum rates closer to comparable councils.</p>	
	<p><b>Impact on ratepayers</b></p> <p>The council identified that the cumulative increase by 2028-29 would be \$308 for both residential and business ratepayers. It indicated that around 1,003 ratepayers would be subject to the minimum rate for their rating category.</p>	
	<p><b>Community awareness</b></p> <p>On balance, the council has made the community aware of the proposed minimum rates increase and has considered community feedback. The council's community consultation on the proposed minimum rates increase was undertaken as part of the broader consultation process for the proposed SV.</p>	

**Key**  Demonstrated  Not demonstrated

## Approval conditions



Our approval is subject to certain conditions that the council:

- uses the additional income for the purpose outlined in its application
- reports in its annual report for 2026-27 until 2033-34 the actual program of expenditure funded by the additional income and the outcomes achieved
- reports in its annual report for 2026-27 until 2033-34 on productivity improvements and cost containment measures.

The full conditions are set out in Chapter 10.

Our following instruments give legal effect to these decisions and set out the conditions of approval:

- *Instrument Under Section 508A of the Local Government Act 1993 - Special Variation for Glen Innes Severn Council for 2026-27*
- *Instrument Under Section 548(3)(a) of the Local Government Act 1993 – Minimum Rates for Glen Innes Severn Council for 2026-27.*

### 1.3 Stakeholder feedback

Councils are required to consult with their communities as part of the Integrated Planning and Reporting (IP&R) framework. The OLG criteria requires us to look at this consultation process as part of our assessment.

The council has 5,296 rateable properties.

Glen Innes Severn Council consulted on its proposed SV with its community using a variety of engagement methods. During its consultation period between 24 April and 6 June 2025, the council received around 390 online survey responses, 70 paper survey responses, 303 phone survey responses and had 343 attendees at its public meetings.<sup>4</sup>

As a further input to our assessment, we published the council's application on our website for a 3-week consultation period and invited stakeholders to provide feedback directly to IPART.

Through this process, we received 328 responses to our feedback form and 134 submissions on the council's proposed SV. These submissions and responses raised concerns about the:

- affordability of the proposed rate increases
- council's financial management
- general service levels and infrastructure
- council's consultation with the community
- equity of the current rating system for households in different areas of the LGA.

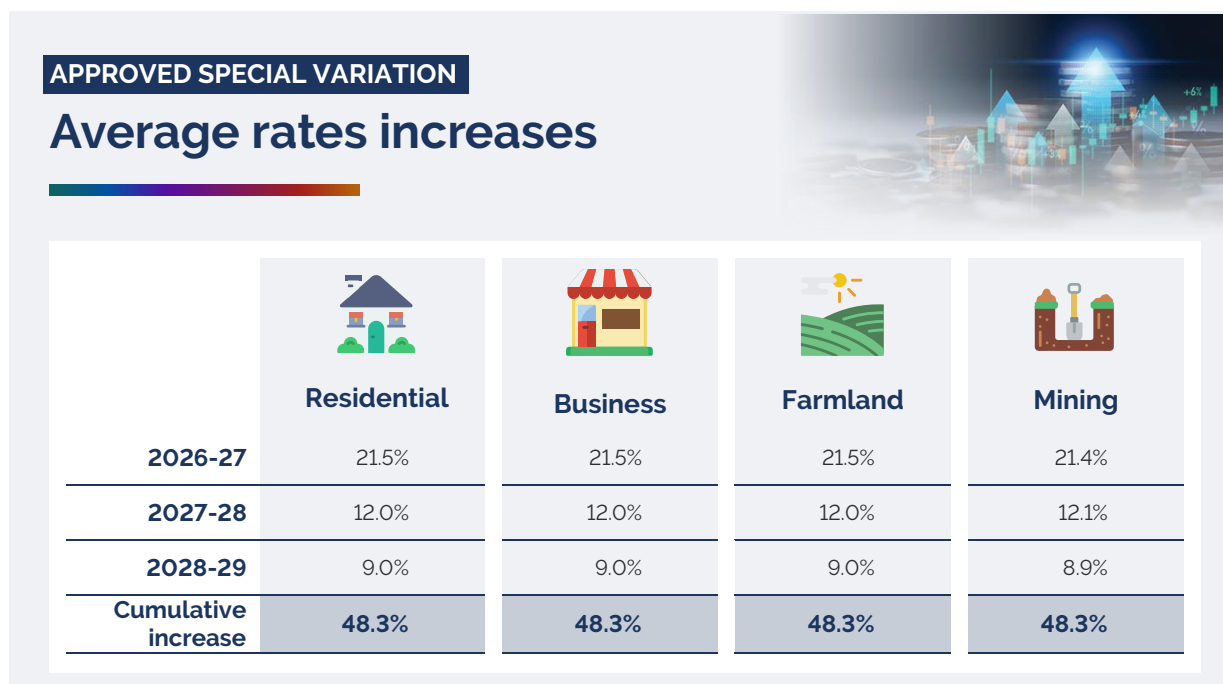
We consider stakeholder feedback in more detail in Chapter 3.

### 1.4 Next steps for the council

Our determination sets the maximum amount by which the council can increase its general income over the 3 years from 2026-27 to 2028-29. The council can defer rate increases up to this maximum amount for up to 10 years.<sup>5</sup>

Subject to the council's final decision on increasing rates in line with the approved special variation, we understand average rates will increase as shown below. The council retains the discretion to decide how it raises its general income across the rating categories. We encourage the council to consult with its community to decide how best to implement the increase and any changes to the rating structure.

Figure 1.3



Note: These figures may have been rounded in calculation. These are the council's proposed increases, but it retains the discretion to determine the structure of its rates.  
Source: IPART calculations.

Our determination also sets out the maximum amount to which the council can increase its minimum rates over the 3-year period. The approved minimum rates are shown in Figure 1.2.

We expect the council to continue to pursue productivity improvements to minimise costs to ratepayers and ensure its financial stability over the long term.

The rest of this report explains how and why we reached our decision on the council's special variation application and minimum rates increase application in more detail.

Chapter 2 >>

The council's application

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02

This section of our report sets out the council's proposal and summarises the information that the council provided to support its application. The [full application and all non-confidential supporting documents](#) are available on our website.

The council applied for a multi-year SV with a cumulative increase of 48.3% over the 3 years from 2026-27 to 2028-29. The table below sets out the percentage by which the council proposed to increase its general income each year and the expected annual revenue this would raise.

Table 2.1 Proposed SV

	2026-27	2027-28	2028-29
Annual increase (%)	21.5	12.0	9.0
Cumulative increase (%)	-	36.1	48.3
Additional annual income (\$'000)	1,851.0	1,255.2	1,054.4
Cumulative additional income (\$'000)	-	3,106.2	4,160.6

Note: Income refers to the permissible general income.  
Source: Glen Innes Severn Council, [SV Application Part A](#), WS 2 and WS 6.

The proposed SV is permanent. This means that the increases would remain in the rates base permanently. The council's general income would not be reduced at the end of 2028-29.

The council advised us it sought the special variation to:

- restore long-term financial sustainability
- maintain the delivery of current services at existing levels
- fund critical infrastructure renewal and maintenance programs at above current levels
- support the implementation of opportunities for future growth in line with the council's Towards 2034 Community Engagement outcomes.<sup>6</sup>

The council also applied to increase its minimum rates (MR) by approximately the same cumulative percentage over the SV period. It told us it intends to apply this increase to the residential and business rating categories only. The council's proposed minimum rate for these rating categories are shown below.

Table 2.2 Annual minimum rate under Glen Innes Severn Council's application (\$)

Rates category	2025-26	2026-27	2027-28	2028-29
Residential	637	774	867	945
Business	637	774	867	945

## 2.1 Impact of the proposed special variation and minimum rate increases on ratepayers

The council proposed that rates would increase for all categories over the 3-years the SV is in place.

It proposed that on average, by the final year of the SV:

- the **residential rate** would increase by \$496.8 or 48.3%
- the **business rate** would increase by \$1,036.5 or 48.3%
- the **farmland rate** would increase by \$1,768.3 or 48.3%
- the **mining rate** would increase by \$180.0 or 48.3%.

The council also proposed that the minimum rates for residential and business ratepayers would increase by \$308 or 48.4% over the same period.

The council provided the number of rates notices that it expects to issue for 2026-27.

Table 2.3 Number of rates notices per category in 2026-27

Ratepayer category	Number of rate notices
Residential	3,868
Business	388
Farmland	1,039
Mining	1
<b>Total</b>	<b>5,296</b>

Source: Glen Innes Severn Council, [SV Application Part A](#), WS 4.

## 2.2 Impact of the proposed SV on the council's general income

The council estimated its proposed SV, reflecting a total cumulative increase of 48.3%, would increase its permissible general income from \$8.6 million to \$12.8 million after the 3 years, which would remain permanently in the rates base.

## 2.3 Further information provided

Following our preliminary assessment of the council's application, we asked the council to provide further clarification on:

- the reporting of key assumptions in the Long-Term Financial Plan and the council's SV and MR Part A and Part B applications, including the council's forecast population levels, operating and capital expenses, and the total permissible income inclusive and exclusive of other items such as domestic waste charges
- the council's MR Part B application, including clarification of applicable rating categories for the MR application
- the council's previous and future productivity cost containment plans

- the council's FTE for the 2024-25 period
- the council's hardship policy figures provided in its SV Part A application
- the council's policies and reports (asset management plans, annual reports, hardship policy including its pensioner concession policy, and debt recovery policy)
- the council's external loan arrangements
- the council's compliance with reporting conditions for past SVs
- the council's historical and projected infrastructure maintenance ratio, unrestricted current ratio, and debt service ratio over 10 years (to 2035-36).

The council provided correspondence to clarify the items above. We considered this additional information in our assessment.

Chapter 3 >>

Stakeholders' feedback to IPART

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03

We expect the council to engage with its community so that ratepayers are fully aware of any proposed special variation and the full impact on them. This is one of the criteria we use to assess the council's application (see Chapter 5 for our assessment and Appendix A for the full criterion).

As a further input to our assessment, we published the council's application on our website for a 3-week consultation period from 17 February 2026 to 9 March 2026, inclusive. Stakeholders could complete a survey-style feedback form and make submissions directly to us.

We have taken all stakeholder feedback into account in making our decision in accordance with our [Submissions Policy](#). The key issues raised in the feedback form and all published (non-confidential) submissions are outlined below.

### 3.1 Summary of feedback we received

We received 328 responses to our feedback form and 134 total submissions from stakeholders, of which 72 were not confidential.



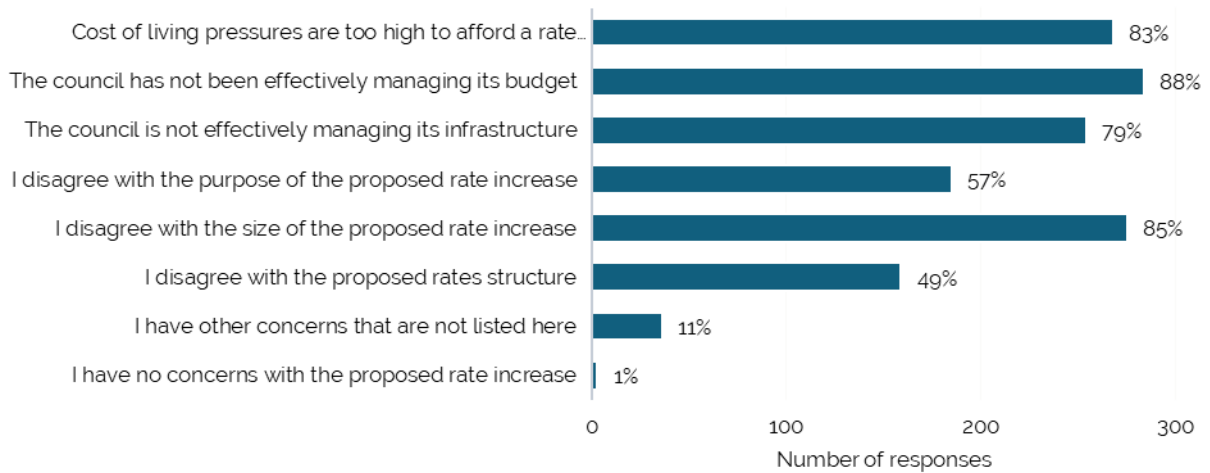
There are approximately 5,296 rateable properties in the council's local government area (see Table 2.3 for more information).

### 3.2 Responses to the feedback form

We published a survey to assist stakeholders in providing feedback to IPART on the proposed SV and on a range of other specific topics. These included the affordability of the proposed rates increases, the council's consultation on the proposed SV, and the council's financial management. We note that while this was a survey-style feedback form, it was not a statistically representative survey and participants self-selected to provide feedback.

We received 328 responses relating to the council's application. Of these, 287 respondents (88%) were opposed to the proposed SV, 3 respondents (1%) were undecided, 35 respondents (11%) partly supported it, and 3 respondents (1%) supported it. The figures below show the main reasons that stakeholders said they might oppose or might support the proposed SV.

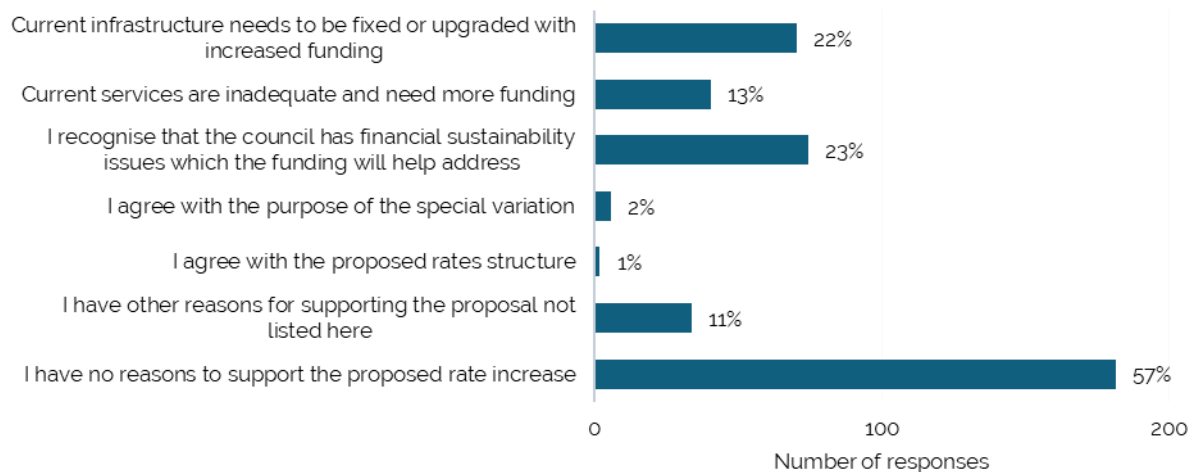
Figure 3.1 Reasons that respondents said they might oppose the proposed SV



Note: We received 322 responses. For this question, respondents could select more than one option and were not required to respond to this question. This was a self-selected survey and we cannot guarantee that each response was a unique user. These results may not be representative of the whole community's views.

Source: IPART special variation survey and IPART analysis.

Figure 3.2 Reasons that respondents said they might support the proposed SV



Note: We received 321 responses. For this question, respondents could select more than one option and were not required to respond to this question. This was a self-selected survey and we cannot guarantee that each response was a unique user. These results may not be representative of the whole community's views.

Source: IPART.

In the feedback form, we also invited feedback on specific topics.

- **Community awareness:** Around 61% of the 320 survey respondents who answered the relevant question disagreed or strongly disagreed that the council provided the opportunity for feedback, and 90% of the 320 survey respondents who answered the relevant question disagreed or strongly disagreed that the council considered the community feedback in its decision making. We further consider community awareness in Chapter 5.
- **Impact on ratepayers:** The majority of the 318 survey respondents who answered the relevant question (98%) disagreed or strongly disagreed that the rates increase was affordable. A similar proportion (95%) of the 321 survey respondents who answered the relevant question did not agree that the application considers the impact on ratepayers. 85% of the 319 survey respondents who answered the relevant question disagreed or strongly disagreed that the application considered different options to reduce the financial impact on ratepayers. 91% of the 321 survey respondents who answered the relevant question disagreed or strongly disagreed the proposed rate increase balances the community's need for services and its impact on ratepayers. We further consider the impact on ratepayers in Chapter 6.
- **Productivity and cost containment:** Over three-quarters (78%) of the 318 survey respondents who answered the relevant question either disagreed or strongly disagreed that the council is effective in providing infrastructure and services for the community. Roughly 85% of the 320 survey respondents who answered the relevant question disagree or strongly disagree that the council has explained to the community its past, or future-cost saving strategies. We further consider the council's productivity and cost containment in Chapter 8.

The full results from the survey are available in Appendix C.

### 3.3 Summary of issues raised

This section summarises the key issues and views raised in the public submissions.<sup>a</sup>

#### 3.3.1 Affordability of proposed rates increases

Most of the 134 submissions we received raised concerns about the impact of the council's proposed SV on the affordability of rates and expressed concern that this would lead to financial hardship. Many submissions highlighted:

- the LGA's high levels of socio-economic disadvantage
- the high proportion of pensioners and other residents on fixed incomes
- the high unemployment rate
- low median household incomes.

<sup>a</sup> Where a submission was marked as confidential we have not raised it here to protect confidentiality. Matters raised in the feedback form free-text section have generally been treated as confidential submissions.

Many submissions expressed concern about the affordability of the proposed SV due to cost-of-living pressures and told us some ratepayers have limited capacity to absorb the proposed rate increases. Some stakeholders also expressed concern about potential impacts for business viability, and the increased financial pressure on farmland ratepayers.

Some submissions expressed the view that residents and businesses may leave the LGA due to the increase.

IPART's survey responses showed around 98% of respondents disagreed or strongly disagreed that the proposed rate increase is affordable, compared to 1% of respondents who agreed or strongly agreed that it is affordable.<sup>b</sup>

Our analysis of the affordability of proposed rate increases is in Chapter 6.

### 3.3.2 The council's financial management

Many submissions we received raised concerns about the council's use of its resources. Some stakeholders expressed the view that the proposed SV is intended to address shortcomings in the council's financial management.

Some stakeholders expressed concerns about the council's expenditure on discretionary projects, such as a new administrative building and town beautification initiatives. The council's use of contractors and consultants and its level of administrative staffing was also raised by some stakeholders as examples of the council's mismanagement.

Some stakeholders raised concerns about the council's financial management and referred to the modified audit opinions on the council's recent financial statements<sup>c</sup>, and an unauthorised \$5 million overdraft facility.

Some submissions to IPART raised concerns that a significant portion of the council's estimated cost savings appear to relate to accounting treatment changes (such as a total estimated \$1.3 million saving from overhead re-allocation and the council's revised depreciation methodology). We consider that the council's measures can reasonably be characterised as cost savings.

Around 85% of people responding to IPART's survey disagreed or strongly disagreed that the council has explained to the community its past cost-saving strategies. This compares to around 5% of people who strongly agreed or agreed the council has explained to the community its past cost-saving strategies.<sup>d</sup>

<sup>b</sup> IPART special variation survey and IPART analysis, Figure C.3. See also Appendix C. Of the 318 survey respondents providing a response to this question, 311 (around 98%) disagreed or strongly disagreed, compared to 2 (around 1%) who strongly agreed or agreed and 5 (around 2%) who neither agreed or disagreed that the rate increase is affordable.

<sup>c</sup> In the 2023 financial year, Glen Innes Severn Council implemented a new financial management information system. During this process, there was significant data loss, which resulted in the Audit Office of NSW issuing a modified opinion (Disclaimer of Opinion) for every subsequent year up to the 2025 financial year (see [Glen Innes Severn Council Annual Financial Statements for the year ended 30 June 2023](#), p 85).

<sup>d</sup> IPART special variation survey and IPART analysis, Figure C.4. See also Appendix C. Of the 320 survey respondents providing a response to this question, 272 (around 85%) disagreed or strongly disagreed, compared to 12 (around 31%) who strongly agreed or agreed and 36 (around 11%) who neither agreed or disagreed that council has communicated its past cost-saving strategies.

The elected councillors are responsible for managing the council's finances. IPART does not have the function of auditing or examining the council's financial decisions or financial management more broadly, beyond our assessment of the SV application against the OLG Guidelines.

Our analysis of the council's productivity improvements and cost containment strategies is in Chapter 8.

### 3.3.3 The council's current services and infrastructure

Many submissions expressed concerns about the standard of the council's current services and infrastructure and that the council's performance compared unfavourably with that of other councils.

Several submissions stated that transport infrastructure (such as roads) in the LGA is in disrepair and that recent works on this infrastructure was of poor quality. Some submissions we received also raised related concerns about poor water quality and waste collection services in the LGA.

Our analysis of the council's financial need for the special variation is in Chapter 4.

#### Box 3.1 What is and is not funded by councils' 'general income'?

Councils set different rates and annual charges for different services.

Most landowners pay 'ordinary rates' which recover the cost of facilities to which most customers typically have access as well as the council's day-to-day activities. These include local roads and transport, open space and recreation, building maintenance, and community services including libraries and swimming pools. Other council responsibilities can include planning work, food safety inspections, weed management, disability and senior support programs, among others.

A council's special variation application only applies to general income, which is typically made up of 'ordinary rates', and some special rates (e.g. environmental or town-centre levies).

However, some other major services are funded by separate charges. These charges may appear as a separate line on rates notices, including:

- a domestic waste charge
- water and wastewater charges and/or
- stormwater management and coastal protection services.

Not all ratepayers receive these services from their council. This is particularly the case in regional and rural areas, especially those living outside of a township. In most cases, if ratepayers do not have these services available to them, they do not pay these charges.

### Box 3.1 What is and is not funded by councils' 'general income'?

The revenue collected from these fees is typically kept separate by the council to ensure it is used on the purpose for which it was collected.

### 3.3.4 The council's consultation with the community

Some submissions told us that the council has not adequately considered community feedback. Some people expressed the view that the council had pursued an SV despite community feedback opposing the SV, and that the council's changes to its SV proposal did not adequately address issues raised, such as community concerns about affordability.

Around 50% of people responding to IPART's survey disagreed or strongly disagreed that the council has communicated with the community using various methods such as community meetings, flyers, letters and social media. This compares to around 31% of people who strongly agreed or agreed the council has used various engagement methods to obtain community feedback.<sup>e</sup>

Some submissions also raised concerns that the council had provided inconsistent information and inadequate notice for the proposed rates increase, including for the Emmaville region of the LGA.<sup>f</sup> One submission claimed that the council presented one 68% SV option in the Emmaville town hall and did not mention other options.<sup>7</sup>

The council advises that it notified community stakeholders in advance of the community forums using a range of methods, including letter mailouts, media releases, online updates and radio advertisements.<sup>8</sup> Its community engagement plan notes the letter mailout was sent 3-11 days in advance of the first community forum, while its radio advertisement campaign and media release were issued 7 and 11 days before, respectively.<sup>9</sup>

We note the first community forum was held early in the council's 43-day consultation period, occurring 11 days after it commenced. We also note the council used a variety of other engagement methods to promote awareness and provide opportunities for feedback.

Our analysis of the council's consultation with its community is in Chapter 5.

<sup>e</sup> IPART special variation survey and IPART analysis, Figure C.2. See also Appendix C. Of the 322 survey respondents providing a response to this question, 161 (around 50%) disagreed or strongly disagreed, compared to 101 (around 31%) who strongly agreed or agreed and 60 (around 19%) who neither agreed or disagreed that the council has communicated through various methods.

<sup>f</sup> Some stakeholders have raised that the council did not provide adequate notice for the Emmaville face-to-face community information session on 5 May 2025, with some submissions claiming to have only received the notice after the session was held.

### 3.3.5 Equity of the current rating system

Some submissions expressed concerns that the current rating system is inequitable for many ratepayers in rural areas compared to ratepayers in more urban areas of the LGA. Some stakeholders expressed the view that rural households pay a disproportionately high rate considering they do not receive many council services such as street lighting, kerbing, water and waste services, despite being required to pay for them.

We acknowledge stakeholders' concerns about the distribution of rates.

It is a matter for the council to determine the rating structure, including distribution of rates among ratepayers in compliance with the current regulatory framework. For example, the council cannot levy ordinary rates on exempt land<sup>10</sup>, and must categorise land<sup>11</sup> according to the Local Government Act and regulations.<sup>9</sup> These requirements, which are outside the scope of IPART's role assessing SVs, may contribute to some stakeholders' sense of inequity in how rates are distributed.

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<sup>9</sup> See, for example, section 556(1)(h) of the *Local Government Act 1993* (NSW) which provides land owned by public benevolent institutions or charities used for certain purposes is exempt land, and clause 122 of the *Local Government (General) Regulation 2021* (NSW) which relates to the categorisation of land used for retirement villages, serviced apartments or a time-share scheme.

## Chapter 4

### Financial need

OLG Criterion 1

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04

OLG Criterion 1 requires the council to clearly articulate and identify the need for, and purpose of, the proposed SV in its IP&R documents. It also requires the council to demonstrate the financial need for the SV by assessing its impact on the council's financial performance and position, and by canvassing alternatives to address the financial need.

Note: See Appendix A for the full criterion.

To assess whether the council met OLG Criterion 1, we reviewed the council's IP&R documents and the information in its application. We also considered stakeholders' comments on financial need received via our feedback form and submissions and undertook our own analysis of the council's financial performance and position. We do not audit council finances, as this is not part of our delegated function.

We found that the council met this criterion.

The sections below discuss our assessment of Criterion 1 in more detail.

## 4.1 The council's IP&R documents

We found that the council's IP&R documents, including its Long-Term Financial Plan (LTFP) and Delivery Program identify and articulate the need for and purpose of the SV.

The documents state that the proposed SV of 48.3% over 3 years is needed to:

- restore long-term financial sustainability<sup>12</sup>
- generate an operating surplus, before capital income, in the General Fund<sup>13</sup>
- address the unrestricted cash position of the council's General Fund<sup>14</sup>
- ensure the council delivers on current services and can maintain community assets and infrastructure.<sup>15</sup>

The council's Community Strategic Plan and Operational Plan also mention the council's intent to apply for an SV in 2026, to ensure long-term financial sustainability, maintain services and infrastructure, and strengthen financial governance.<sup>16</sup>

The documents reflect the council's significant financial sustainability challenges, noting the council has previously canvassed reducing service levels with the community.<sup>17</sup> The documents also expressed that while it has recently commenced an efficiency program, it alone will not fully address the council's immediate and longer-term financial sustainability challenges.<sup>18</sup>

We also found that the council's IP&R documents adequately canvassed alternatives to the SV. The LTFP and Delivery Program both present an alternative baseline (no-SV) scenario, which assumes the council continuing 'as is', with no changes to its service and infrastructure levels.<sup>19</sup> The council advises that this alternative is not feasible, stating that it could not be sustainably funded from further cost efficiencies alone, and the community had voiced opposition to reducing service levels.<sup>20</sup>

We discuss this further in section 4.3.

## 4.2 Our analysis of the council's financial performance and position

We used information provided by the council in its application and IP&R documents to analyse the council's financial performance and financial position and the impact the proposed SV would have on these. This involved calculating financial forecasts under 3 scenarios:

1. **Proposed SV scenario:** which includes the council's proposed SV revenue and expenditure.
2. **Baseline scenario:** which does not include the council's proposed SV revenue or expenditure.
3. **Baseline with SV expenditure scenario:** which includes the council's full expenditure from its proposed SV, without the additional revenue from the proposed SV. This scenario is a guide to the council's financial sustainability if it still went ahead with the full expenditure program included in its application but could only increase general income by the rate peg.

We then used these forecasts to examine the impact of the SV on key indicators of the council's financial performance and position – namely its operating performance ratio, net cash (or net debt) and infrastructure ratios.

We have generally used averages of the forecasts over the next 5 years for these indicators to smooth annual variability. In this chapter we also present data over a longer timeframe in some tables and charts however we note that data beyond 5 years is subject to greater variability.

The forecast figures in the council's application and its Long-Term Financial Plan differ. The council notes the differences are due to the following reasons:

- changes in assumptions since the time the LTFP was prepared in June 2025
- figures noted in the LTFP are exclusive of domestic waste-related activities while the application is inclusive of domestic waste-related activities.<sup>21</sup>

We have referred to figures in the council's application.

### 4.2.1 Impact on operating performance ratio

The operating performance ratio (OPR) is a measure of a council's ongoing financial performance or sustainability. In general, a council with an OPR consistently greater than zero is considered to be financially sustainable because it measures a council's ability to contain operating expenditure within operating revenue.<sup>22</sup> The OLG has set a benchmark for the OPR of greater than zero (see Box 4.1 for more information).

### Box 4.1 Operating performance ratio

The OPR measures whether a council's income will fund its costs and is defined as:

$$OPR = \frac{\text{Total operating revenue} - \text{operating expenses}}{\text{Total operating revenue}}$$

where expenses and revenue are exclusive of capital grants and contributions, and net of gains/losses on the sale of assets.

The OLG has set a benchmark for the ratio of greater than 0%.

The ratio measures net operating results against operating revenue and does not include capital expenditure. A positive ratio indicates that an operating surplus is available for capital expenditure.

Generally, IPART considers that a council's average OPR over the next 10 years should be 0% or greater, as this represents the minimum level needed to demonstrate financial sustainability. An OPR consistently well above 0% may bring into question the financial need for an SV.

However, we recognise that other factors, such as the level of borrowings or investment in infrastructure, may affect the need for a council to have a higher or lower operating result than the OLG breakeven benchmark as set by OLG.

Source: Office of Local Government, *Performance Benchmarks* and *Assets*.

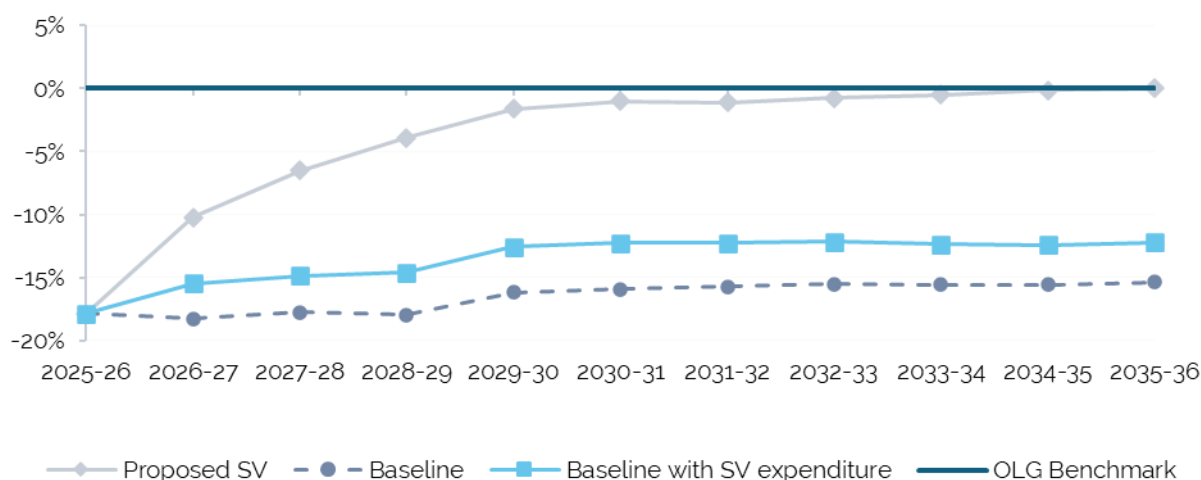
We found that, over the next 5 years:

- **Under the proposed SV scenario:** the council's OPR would not meet the OLG benchmark of greater than 0%. Its average OPR over the 5-year period would be -4.7%. In 10 years, the council's OPR would meet the benchmark, reaching 0.0% by 2035-36.
- **Under the baseline scenario:** the council's OPR would remain below 0%. Its average OPR over the next 5 years would be -17.2%.
- **Under the baseline with SV expenditure scenario:** the council's OPR would remain below 0%. Its average OPR over the next 5 years would be -13.9%.

This suggests that without the SV, the council will continue to have a significant operating deficit. However, with the proposed SV, the council's OPR would slowly improve, meeting the OLG benchmark in 2035-36. The proposed SV would help the council address its long-term financial sustainability concerns.

Our analysis of the impact of the proposed SV on the council's OPR over the next 10 years is summarised below.

Figure 4.1 The council's projected OPR



Note: OPR shown excludes capital grants and contributions.  
Source: Glen Innes Severn Council, [SV Application Part A](#).

Table 4.1 The council's projected OPR under 3 scenarios (%)

	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35	35-36
Proposed SV	-10.2	-6.5	-3.9	-1.6	-1.0	-1.1	-0.8	-0.5	-0.2	0.0
Baseline	-18.3	-17.8	-18.0	-16.2	-15.9	-15.7	-15.5	-15.6	-15.6	-15.3
Baseline with SV expenditure	-15.5	-14.8	-14.6	-12.6	-12.2	-12.3	-12.2	-12.3	-12.4	-12.2

Source: Glen Innes Severn Council, [SV Application Part A](#).

We also examined the council's historic General Fund OPR and noted a significant decrease in the 2023-24 financial year, declining from -0.3% in 2022-23 to -18.9% in 2023-24.<sup>23</sup> This decline appears to be largely driven by a substantial reduction in General Fund operating grants and contributions, which fell by around \$5.8 million between 2022-23 and 2023-24.<sup>24</sup> The council has advised it has had limited success securing grants, noting grant availability is uncertain, competitive and often requires upfront funding.<sup>25</sup>

#### 4.2.2 Impact on net cash

A council's net cash (or net debt) position is an indicator of its financial position. For example, it indicates whether a council has significant cash reserves that could be used to fund the purpose of the proposed SV. We examined the council's cash and investments, and its net cash (debt) to income ratio.

## Box 4.2 Cash and investments and net cash (debt) to income ratio

### Cash and investments

Councils hold cash and investments for a variety of purposes, but the use of these can be restricted in one of 2 ways.

- **Externally restricted:** These funds are subject to external legislative or contractual obligations.
- **Internally allocated:** These are subject to a council resolution to cover commitments and obligations expected to arise in the future and where it is prudent to hold cash to cover those obligations.

Unrestricted funds can be used to fund the council's day to day operations and may be able to be used for the same purpose as the proposed SV. In some cases, this may be enough to avoid or delay the SV or reduce its size. However, this metric does not account for any borrowings or payables that need to be settled.

### Net cash (debt) to income ratio

The net cash (debt) to income ratio can show whether a council has sufficient cash reserves left over that could be used to fund the purpose of the proposed SV, *after* taking out its payables and borrowing obligations.

$$\text{Net cash (debt) to income ratio} = \frac{(\text{Cash} + \text{Investments} + \text{Receivables}) - (\text{Payables} + \text{Borrowings})}{\text{Total operating revenue (excluding capital grants)}}$$

The cash and investments in this formula includes balances subject to *external restrictions* and *internal allocations*.

A positive ratio shows that a council may have access to cash reserves to help address its financial need. A negative ratio shows that a council may not have reserves to rely on to address financial sustainability issues.

For instance, a ratio of 10% means that an entity has 10 cents of net cash per \$1 of operating revenue. Conversely, a ratio of -10% means that an organisation has 10 cents of net debt (i.e. -10 cents net cash) per \$1 of operating revenue.

## Cash and investments

The council advised us that on 30 June 2025, it held a total of \$17 million in cash and investments in its General Fund. This comprised:

- **\$18.5 million externally restricted funds:** For Glen Innes Severn Council, examples include waste management, developer contributions and drain management.<sup>26</sup>
- **\$0.0 million internally allocated funds:** Glen Innes Severn Council does not hold any internally allocated fund categories.<sup>27</sup>
- **-\$1.5 million unrestricted funds:** If the council had a positive balance, these funds could have been used to fund the council's day to day operations.<sup>28</sup>

The council's cash reserves show that all cash and investments are committed to other purposes. The council reported an unrestricted cash balance of -\$1.5 million, which indicates it does not have any unrestricted funds to meet its day-to-day operating requirements. The council's application also indicates that without the SV, its unrestricted cash balance would continue to decline to -\$16.0 million by 2035-36.<sup>a</sup> The council further advised that, after the end of the 2024-25 financial year, it took out \$10 million in loans to address its negative unrestricted cash position.<sup>29</sup>

The Audit Office of New South Wales identifies this issue in its January 2026 report on local government, noting the council faces financial sustainability risks due to its low available cash balance.<sup>b</sup> In addition, the council's financial statements noted that due to this negative unrestricted cash position the council may have used restricted funds to progress infrastructure projects. The council stated it is unable to verify that funds raised by special rates or charges were not used to pay for General Fund expenses during 2024-25 and previous years.<sup>30</sup> Use of restricted special rates and charges funds for purposes other than which they were levied, without Ministerial approval, represents a breach of section 409(3) of the *Local Government Act 1993*.

## Net cash (debt) to income ratio

We calculated that as at 30 June 2026, the council would have net cash of \$1.48 million. The council would have a net cash (debt) to income ratio of 4.7%.

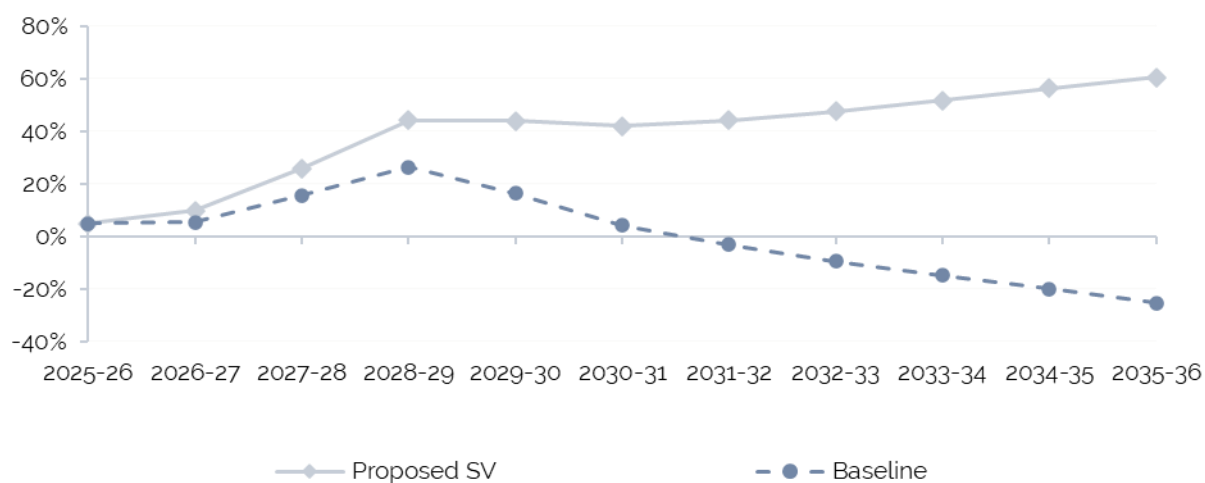
Over the next 5 years:

- **Under the baseline scenario:** the council's net cash (debt) to income ratio would rise until 2028-29 with a 5-year average ratio of 13.6%. The ratio is then projected to progressively fall to -25.3% by 2035-36.
- **Under the proposed SV scenario:** the council's net cash to income ratio would rise, averaging 33.0% over the next 5 years. Afterwards the ratio is projected to slightly increase over the following years. The impact of the proposed SV on the council's net cash (debt) to income ratio over the next 10 years is presented below.

<sup>a</sup> Unrestricted funds forecast obtained from Glen Innes Severn Council, [SV Application Part A](#), WS10 - LTFP, cell J306-T306. We note that the unrestricted funds forecast differs from that in the council's adopted LTFP. In response to IPART's request for information dated 27 March 2026, the council advised that the forecast contained in the SV Application Part A represents its most current and accurate estimate.

<sup>b</sup> The Audit Office of NSW states Glen Innes Severn Council has a financial sustainability risk due to low levels of available cash. It has based this on 2023-24 financial statements which show the council has -\$1.2 million in unrestricted funds. Audit Office of New South Wales, [Report on Local Government 2025](#), p 64.

Figure 4.2 The council's net cash (debt) to income ratio (%)



Source: Glen Innes Severn Council, [SV Application Part A](#), WS 9 and IPART calculations.

### 4.2.3 Impact on infrastructure ratios

Managing infrastructure assets is an important council function. A council's ability to maintain and renew these assets as they depreciate is an indicator of its financial position and its capacity to provide services to the community. To measure this indicator, we used information provided by the council to assess its infrastructure backlog and infrastructure renewals ratios, and compared them to OLG's benchmarks:

- **The infrastructure backlog ratio:** indicates whether the council has a need for additional revenue to maintain its infrastructure assets. It shows the infrastructure backlog as a proportion of the total value of a council's infrastructure. OLG's benchmark for the infrastructure backlog ratio is less than 2%.
- **The infrastructure renewals ratio:** measures the rate at which the council is renewing its infrastructure assets against the rate at which they are depreciating. OLG's benchmark for the infrastructure renewals ratio is greater than 100%.
- **The asset maintenance ratio:** compares actual versus required asset maintenance. OLG's benchmark for the asset maintenance ratio is greater than 100%.

## Box 4.3 Infrastructure ratios for councils

### Infrastructure backlog ratio

The infrastructure backlog ratio measures the council's backlog of assets against the total written down value of its infrastructure, and is defined as:

$$\text{Infrastructure backlog ratio} = \frac{\text{Estimated cost to bring assets to a satisfactory standard}}{\text{Carrying value of infrastructure assets}}$$

where the carrying value of infrastructure assets is the historical cost less accumulated depreciation.

OLG has set a benchmark for the ratio of less than 2%.

### Infrastructure renewals ratio

The infrastructure renewals ratio assesses the rate at which infrastructure assets are being renewed against the rate at which they are depreciating. It is defined as:

$$\text{Infrastructure renewals ratio} = \frac{\text{Infrastructure asset renewals}}{\text{Depreciation, amortisation and impairment}}$$

The OLG has set a benchmark for the ratio of greater than 100%.

### Asset maintenance ratio

Where relevant, we may also consider the council's asset maintenance ratio. This compares the actual versus required asset maintenance.

$$\text{Asset maintenance ratio} = \frac{\text{Actual asset maintenance}}{\text{Required asset maintenance}}$$

The OLG has set a benchmark for the ratio of greater than 100%.

Source: Office of Local Government, [Performance Benchmarks](#) and [Assets](#).

## Impact on infrastructure backlog ratio

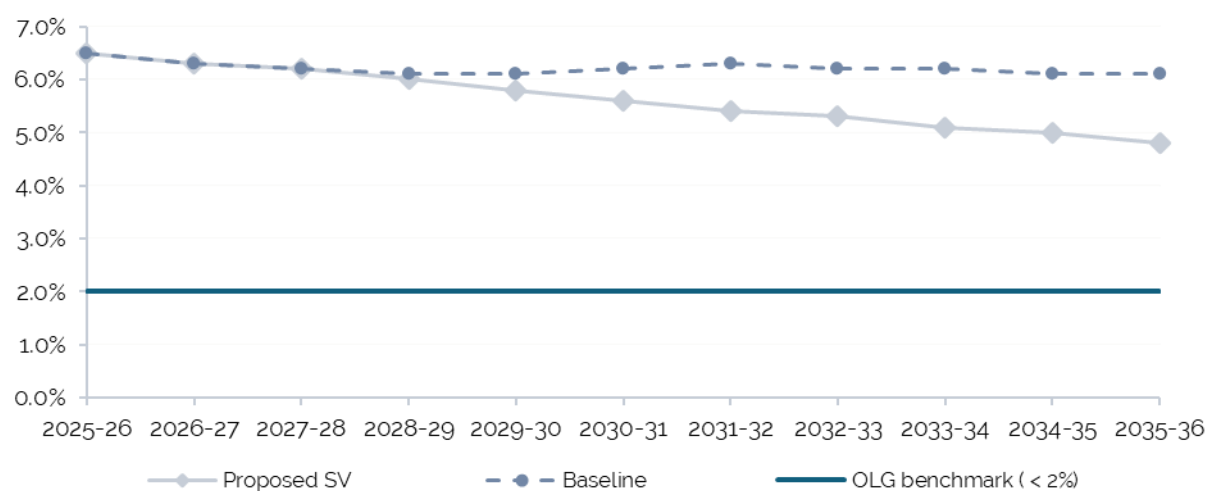
We found that over the next 5 years<sup>c</sup>, the council's average infrastructure backlog ratio would be:

- 6.2% under the baseline scenario
- 6.0% under the proposed SV scenario.

<sup>c</sup> We considered the 5-year average to smooth annual variability. Data beyond 5 years is subject to greater variability.

We found in both baseline and proposed SV scenarios, the infrastructure backlog ratio would remain above (not meet) the OLG benchmark of less than 2% for the next 5 years. The baseline shows the ratio remaining relatively stable over the period and the proposed SV scenario shows a slight improvement to 5.6% by year 5 (2030-31). While the proposed SV would not significantly improve the council's infrastructure backlog, we note that addressing the infrastructure backlog is not part of the SV's purpose, as advised by the council.

Figure 4.3 The council's infrastructure backlog ratio



Source: Glen Innes Severn Council, SV Application Part A.

### Impact on infrastructure renewals ratio

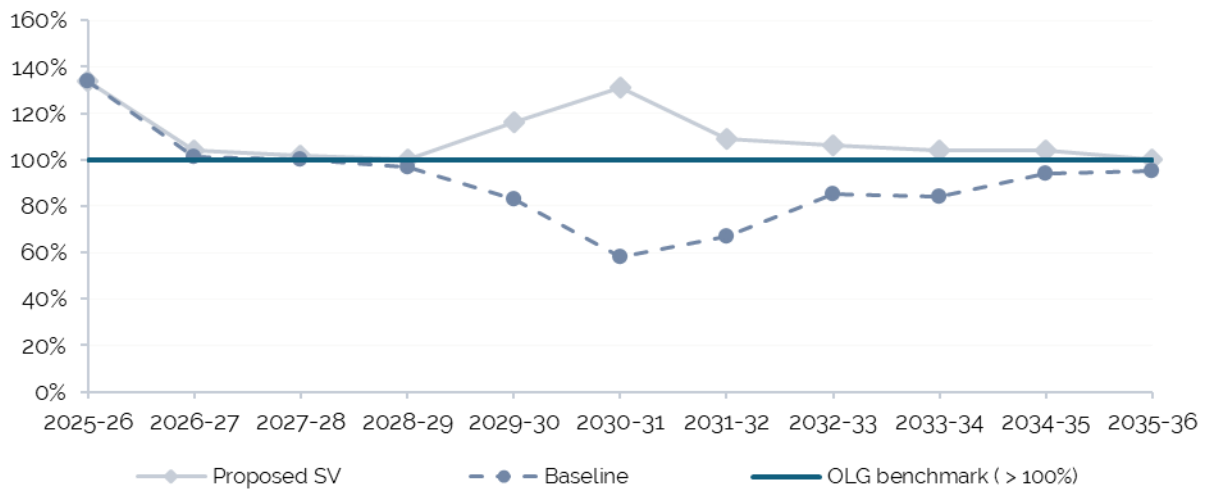
We found that over the next 5 years<sup>d</sup>, the council's average infrastructure renewals ratio would be:

- 110.6% under the proposed SV scenario
- 87.8% under the baseline scenario.

Based on the council's forecasts, the proposed SV and baseline scenarios would be similar until 2028-29. Under the proposed SV scenario, from 2028-29, the council's infrastructure renewals ratio would improve from 100.0% to 131.0% in 2030-31 and remain above the OLG benchmark of 100% through to 2035-36. In contrast under the baseline scenario, from 2028-29, the infrastructure renewals ratio would decrease and remain below the OLG benchmark. These projections show how the proposed SV would assist in funding infrastructure renewal and maintenance programs, which is a key purpose of the SV as advised by the council.<sup>31</sup> We note under the council's SV expenditure plan, spending on renewals will start in the fourth year (i.e. from 2029-30 onwards). For more details refer to Table B.2.

<sup>d</sup> We considered the 5-year average to smooth annual variability. Data beyond 5 years is subject to greater variability.

Figure 4.4 The council's infrastructure renewals ratio (%)



Source: Glen Innes Severn Council. [SV Application Part A](#).

### Impact on asset maintenance ratio

We found that over the next 5 years<sup>e</sup>, the council's average asset maintenance ratio would be:

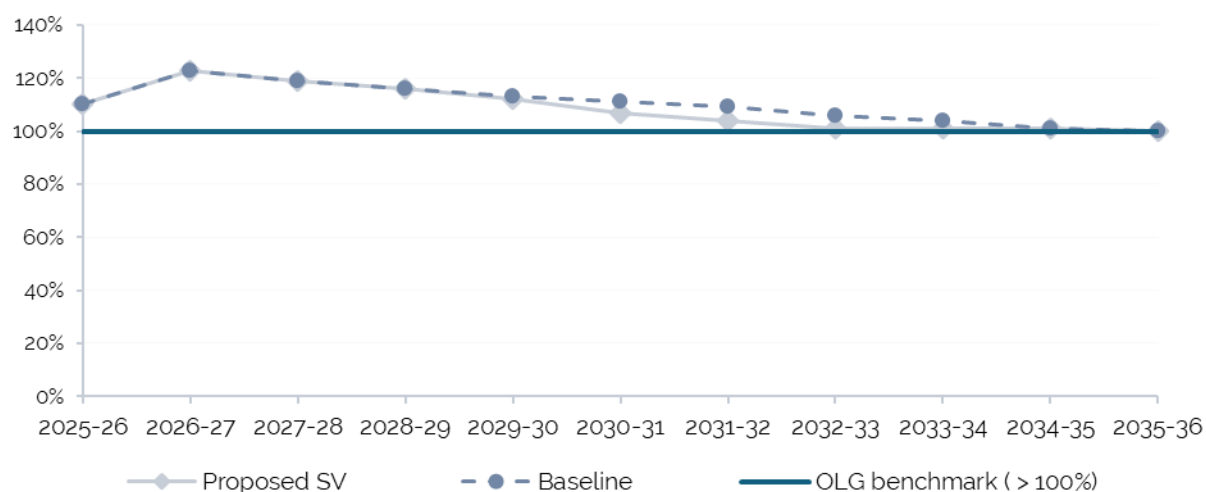
- 115.4% under the proposed SV scenario
- 116.4% under the baseline scenario.

The council has confirmed that actual maintenance spending is expected to remain consistent in both scenarios. However, in the proposed SV scenario, the council assumes its asset values would slightly increase. This means the asset maintenance ratio is projected to be marginally lower in some periods over the next 10 years.<sup>32</sup> The asset maintenance ratio would have been marginally higher had the council not applied this assumption to the baseline scenario.

Both the proposed SV and baseline scenarios would gradually decline from 123.0% in 2026-27. Despite the decline, over the next 5 years, both scenarios would meet the OLG benchmark of greater than 100%. With the proposed SV scenario, the asset maintenance ratio would decline slightly faster than in the baseline scenario.

<sup>e</sup> We considered the 5-year average to smooth annual variability. Data beyond 5 years is subject to greater variability.

Figure 4.5 The council's asset maintenance ratio (%)



Source: Glen Innes Severn Council, [SV Application Part A](#).

### 4.3 Alternatives to the rate rise

We assessed whether, in establishing the need for the SV, the council's relevant IP&R documents canvassed alternatives to the rate rise to meet the financial need.

The LTFP only considered one main alternative to the SV: a base case scenario (no SV) that assumes existing revenue settings and service levels, and no additional rate increases above the rate peg.<sup>33</sup>

We considered that the council could have provided more detail in its LTFP on the alternative base case option. We note that the council explained that this option was not considered feasible because:

- The council has practical difficulties achieving sufficient efficiencies and cost savings in its current services and operations without significantly reducing service levels. This would mean that the council could not deliver services at current levels in line with community expectations.<sup>34</sup>
- It would require other income sources to ensure services could be sustained at current levels such as grants, which the council has had limited success in securing.<sup>35</sup>

The council has advised that it has drawn down \$10 million in internal and external loans to maintain service levels since June 2025, when the LTFP was adopted.<sup>36</sup> We note that based on its guidelines, TCorp<sup>f</sup> does not provide loans for the purpose of financing operating activities.<sup>37</sup>

<sup>f</sup> NSW Treasury Corporation (TCorp) is a financial services partner to the NSW public sector including local councils. TCorp loans are often offered at a discounted rate when compared to commercial banks, resulting in savings for its users.

The council also indicated that it previously canvassed significant reductions to council services as an option for helping to ensure the council's long-term financial sustainability.<sup>38</sup> However, the council did not include it as an additional LTFP option because of community expectations to maintain current services and community views on the major adverse impacts service reductions would have on the community.<sup>39</sup>

In its LTFP and Delivery Program, the council stated that it does not consider the option of solely continuing to find cost efficiencies feasible. The council indicated that given the magnitude of the council's operating deficit, this would not provide an appropriate alternative to the SV to help ensure long-term financial sustainability.<sup>40</sup> The council's Delivery Program further details actions taken to address the council's financial sustainability challenges, such as further implementation of cost cutting actions, in addition to existing initiatives such as its service review program.<sup>41</sup> The document also notes the council reviewed its waste, water and sewer services costs and pricing, revised its Asset Management Strategy and created an improvement plan (Elevate 360).<sup>42</sup> Analysis on the council's cost containment and efficiency improvements will be explored further in Chapter 8.

We recognise that while the council only considered limited alternatives in its IP&R documents, alternative revenue pathways can be challenging to pursue for under-resourced councils. For areas with a small population and rate base, it can be relatively challenging to find and implement further efficiencies and reductions to service levels without significant adverse impacts, including for vulnerable ratepayers and residents. In addition, with the reduction in operational grant and contributions funding, the council is unlikely to be able to provide the same level of service as before without additional revenue.

#### 4.4 OLG Criterion 1 – Financial need was demonstrated

In conclusion, our assessment is that the council met OLG Criterion 1.

We found that the council has demonstrated financial need and clearly identified the purpose of its proposed SV in its IP&R and application documents. It showed that its operating expenses currently exceed its revenue and that, without the SV, its operating performance ratio (OPR) would not meet the OLG benchmark of greater than 0%. Under the baseline scenario, the OPR is forecast to average -17.2% over the next 5 years and would remain around that level in subsequent years. This indicates that without the SV, the council would continue to face an ongoing operating deficit that would adversely impact its long-term financial sustainability.

Additionally, the council's unrestricted cash position has a negative unrestricted funds balance of -\$1.5 million in the 2025 financial year. This highlights that the council's cash and investments are committed to other purposes and also indicates that the council does not have sufficient funds to cover day-to-day operations in its unrestricted reserves. To address this, the council has taken out around \$10 million in borrowings. While this provides short-term liquidity, it is not a sustainable approach to funding its ongoing operating activities.

Our assessment also aligns with previous Audit Office findings, which identified the council faces a financial sustainability risk due to its low levels of available cash, based on analysis of the council's 2023-24 financial statements.<sup>43</sup>

Our analysis also shows that over the next 5 years under the baseline scenario, the council's infrastructure renewals ratio would deteriorate to 58% and its infrastructure backlog ratio would stay flat at 6.2%. These would not meet the OLG benchmark of greater than 100% and less than 2% respectively. With the proposed SV, the indicators for measuring the council's financial position and performance would improve in the next 5-10 years.

Chapter 5 >>

Community awareness

OLG Criterion 2

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05

OLG Criterion 2 requires the council to provide evidence that the community is aware of the need for and extent of the proposed rate increase. It requires the council to:

- communicate the full cumulative increase of the proposed SV in percentage terms and in dollar terms for the average ratepayer, by rating category
- outline its ongoing efficiency measures and performance
- use a variety of engagement methods to ensure community awareness and provide opportunities for community input.

The criterion does not require the council to demonstrate community support for the SV application.

Note: See Appendix A for the full criterion.

To assess whether the council met OLG Criterion 2, we considered stakeholder comments about community awareness that we received through our feedback form and submissions, and we analysed the council's community engagement on the proposed SV.

We found that the council met this criterion.

The sections below discuss our assessment of Criterion 2 in more detail.

## 5.1 Our assessment of the council's engagement and consultation

To assess the effectiveness of the council's community engagement and consultation on the proposed SV, we considered whether:

- the information provided to ratepayers was generally sufficient and clear
- the variety of engagement methods used was effective
- the process used to consult the community provided timely opportunities for ratepayers to be informed and provide feedback on the proposed SV
- the outcomes from the consultation were considered in preparing the SV application.

### 5.1.1 Information provided to ratepayers

We found that the information the council provided to ratepayers about the proposed SV was on balance sufficient to create awareness of its proposal.

The council's consultation materials were generally clear and set out:

- the need for the SV, being the council's long-term financial sustainability as noted by its operating deficit which is forecasted to widen over time
- the full cumulative percentage increase of the proposed SV and the projected average rates in dollar terms for the residential, business, farmland and mining rating categories

- what the additional income from the proposed SV would fund (i.e. the council's ordinary operations and the maintenance of the council's current level of services and assets)
- how to find out more information
- how to provide feedback.

The council also included information on its current and ongoing cost saving initiatives in its community newsletters and information packs.

We noted that the council's IP&R documents and consultation materials have some shortcomings. In particular:

- while the council's consultation documents presented 4 scenarios, only one of these was a non-SV option (the baseline scenario). This was described as unsustainable because it would not fully address the operating deficit
- the council's LTFP stated that significant service reductions would be required for the baseline (no SV) option to be sustainable, but did not provide further detail or explanation to support this conclusion
- the council's Delivery Program does not state the projected average dollar rates in dollar terms for its residential, business, farmland and mining rating categories.

Overall, we consider these shortcomings would not have significantly affected the community's awareness of the need for and extent of the rate rise.

In response to community feedback, the council has reduced the size of the increase and extended the period of its SV application. We note this has resulted in differences when comparing the council's application to most of its consultation materials.

The council applied for a proposed SV of a 48.3% cumulative increase over 3 years, which was not provided as an option in its community consultation. The lowest SV option provided in consultation was a 55.49% increase over 2 years. We consider the community was not adversely affected from this because the council applied for a lower increase than what it consulted on.

### 5.1.2 Engagement methods used

We found the council used an appropriate variety of engagement methods to promote awareness of its proposed rates increase and provided opportunities for ratepayers to provide feedback.

Throughout its consultation period, the council told us its engagement activities included:

- a webpage on the council's website which includes SV information and an online submission portal
- accepting written and emailed submissions
- council website updates and posts on social media channels
- a mailed ratepayer letter and resident newsletter to inform its community about the SV
- information packs distributed at town hall sessions and at the council's front counter

- distributing paper surveys, online surveys, and phone surveys
- local radio advertising
- 3 face-to-face community information sessions and 3 virtual community information sessions.<sup>44</sup>

In submissions and survey responses to IPART, some people also expressed the view that the council had made minimal effort to engage the community on the proposed SV, and that its community consultation methods had not been effective in raising community awareness.

### 5.1.3 Process for community consultation

We found the process the council used to engage with and consult the community about the proposed SV was adequate.

The council consulted with the community from 24 April to 6 June 2025 on 4 options:

- base case (no SV) scenario (9.8% cumulative over 3 years)<sup>a</sup>
- SV 'sustainability' scenario (55.49% cumulative over 2 years)
- SV 'growth & prosperity' scenario (61.75% cumulative over 2 years)
- an additional SV 'growth & prosperity' scenario (68.50% cumulative over 3 years).<sup>45</sup>

While we identified and note some shortcomings raised by submissions (refer to section 3.3.4) regarding the council's consultation process, we consider that its engagement activities were reasonable and sufficient to communicate the need for and extent of the rate rise.

### 5.1.4 Council consideration of outcomes of community consultation

OLG Criterion 2 does not require the council to demonstrate community support for the proposed special variation. However, we expect the council to consider the results of community consultation in preparing its application.

Based on IPART's survey, we found around 90% of respondents strongly disagreed or disagreed that the council considered community feedback in its decision-making process on the proposed rate increase.<sup>b</sup>

We found the council did appropriately consider the results of community consultation.

At its meeting on 19 June 2025, the council considered a report summarising feedback received during its SV community consultation process.<sup>46</sup> The report indicated that:

- the council's face-to-face town hall/community consultation meetings had a total of 343 attendees (37 attendees in Emmaville, 250 in Glen Innes, and 56 in Deepwater)

<sup>a</sup> The cumulative percentage increase under the base case scenario (rate peg only) over 3 years is incorrectly documented as 9.5% in some of the council's community consultation documents.

<sup>b</sup> IPART special variation survey and IPART analysis, Figure C.2. See also Appendix C. Of the 320 survey respondents providing a response to this question, 287 (around 90%) disagreed or strongly disagreed, compared to 7 (around 2%) who strongly agreed or agreed and 26 (around 8%) who neither agreed or disagreed that the council considered community feedback in its decision-making process on the proposed rate increase.

- the council's virtual meetings had a total of 41 attendees
- the council received 25 written or emailed submissions
- the council's website received 13 submissions.

In addition, the council also told us that it:

- obtained 390+ online survey responses
- obtained 70 paper survey responses.<sup>47</sup>

The council also commissioned Micromex Research to conduct a random phone survey of residents from 19 May – 28 May 2025. The survey reached 303 residents, 64% of which supported the non-SV (rate peg only) option while the remaining 36% preferred some level of SV.<sup>48</sup>

Based on community feedback, the council's engagement report argued that:

- there was a high awareness of the council's SV application (87% of Micromex survey respondents)
- most residents preferred the baseline (no SV) scenario and did not support any SV due to concerns about affordability and cost-of-living pressures
- residents indicated a high level of support for the council to maintain and renew local infrastructure.<sup>49</sup>

In response to the community feedback during consultation, the council told us that it:

- developed and applied for a reduced proposed SV of 48.3% over 3 years (down from the previous lowest proposed rate increase of 55.49% over 2 years)
- would increase the pensioner concession by \$50 if the SV is approved
- would prioritise community improvement programs for the Deepwater and Emmaville communities
- would decrease expenditure by:
  - deferring improvements to the Glen Innes Town Hall until grant funding becomes available
  - reducing investment in the council's economic development, health and housing programs
- identified cost efficiencies from a process and accounting review.<sup>50</sup>

## 5.2 OLG Criterion 2 – Community awareness was demonstrated

In conclusion, our assessment is that the council met OLG Criterion 2.

The council satisfactorily engaged with and consulted its community and provided sufficient information about the need for and extent of the proposed SV. It used an appropriate variety of engagement methods and provided sufficient opportunities for the community to provide feedback. The council has also considered community feedback and taken action, such as applying for a lower SV.

While we identified some shortcomings in the council's consultation process, we do not consider this materially impacted the community's awareness of the need for and extent of the proposed SV.

## Chapter 6 >>

### Impact on ratepayers

OLG Criterion 3



OLG Criterion 3 requires the council to show that the impact on ratepayers is reasonable considering current rates, the community's capacity to pay and the proposed purpose of the special variation.

Note: See Appendix A for the full criterion.

To assess this criterion, we considered stakeholder comments on the proposed SV's impact on ratepayers received through our feedback form and submissions and analysed the council's assessment of the impact of the SV on ratepayers. We also undertook our own analysis to assess whether this impact is reasonable.

We found that on balance the council met Criterion 3.

The sections below discuss our assessment of OLG Criterion 3 in more detail.

## 6.1 Impact of the proposed SV on average rates

The council calculated the total average impact on ratepayers over the proposed SV period. It shows that on average, by the final year of the SV:

- the residential rate would increase by \$497 or 48.3%
- the business rate would increase by \$1,037 or 48.3%
- the farmland rate would increase by \$1,768 or 48.3%
- the mining rate would increase by \$180 or 48.3%.

Table 6.1 Impact of the proposed special variation on average rates

	2025-26 (current)	2026-27	2027-28	2028-29	Cumulative increase
Residential average rates (\$)	1,028	1,249	1,399	1,525	-
\$ increase	-	221	150	126	497
% increase	-	21.5	12.0	9.0	48.3
Business average rates (\$)	2,145	2,606	2,919	3,181	-
\$ increase	-	461	313	262	1,037
% increase	-	21.5	12.0	9.0	48.3
Farmland average rates (\$)	3,658	4,445	4,977	5,427	-
\$ increase	-	786	533	449	1,768
% increase	-	21.5	12.0	9.0	48.3
Mining average rates (\$)	373	453	508	553	-
\$ increase	-	80	55	45	180
% increase	-	21.4	12.1	8.9	48.3

Note: These figures have been rounded in calculation and therefore summations on a whole may not appear to be correct.  
Source: Glen Innes Severn Council, [SV Application Part A](#) and IPART calculations.

## 6.2 The council's assessment of the proposed SV's impact on ratepayers

The criterion requires that the Delivery Program and LTFP show the impact of any rate rises on the community, demonstrate the council's consideration of the community's capacity to pay rates, and establish that the proposed rate increases are affordable having regard to the community's capacity to pay.

### 6.2.1 The council's IP&R documents

We found that the council's LTFP clearly communicates the average rates increase for each rating category, if the proposed SV for a 48.3% cumulative increase over 3 years is implemented (21.5% in year 2026-27 followed by 12.0% in year 2027-28 and 9.0% in 2028-29).<sup>51</sup>

The council's Delivery Program also outlines the proposed SV, including the yearly and cumulative percentage increases. However, it does not outline the impact of the proposed SV on any of the rating categories.<sup>52</sup>

### 6.2.2 The council's consideration of capacity to pay

The council commissioned a Capacity to Pay Report from Morrison Low Advisory, which provides an analysis and evaluation of the general financial capacity of ratepayers to pay the proposed rate increase in the Glen Innes Severn local government area (LGA).<sup>53</sup> The report also examines the financial vulnerability and exposure of different community groups within the LGA.

Overall, the report concludes that the LGA has some capacity to pay from its residential ratepayers.<sup>54</sup> However, it does note some areas have a lower capacity than others. It also considered that:

- farmland ratepayers have some capacity to pay if an appropriate hardship policy is in place to help mitigate some impacts of rate rises for the more vulnerable ratepayers within the community
- business ratepayers have some capacity to pay, based on increased growth in the LGA's Gross Regional Product (GRP) by 16.4% since 2018 and an increasing number of FTE jobs.<sup>55</sup>

The report also stated that:

- there are notable differences in socio-economic advantage and disadvantage between the different areas in the LGA
- the LGA has significant disadvantage and much lower levels of advantage (as evidenced by the council's low SEIFA and IRSAD rank), compared to regional NSW averages and many surrounding LGAs
- the council should ensure that it does not marginalise particularly vulnerable individuals and households, and should consider implementing an appropriate hardship policy to assist more vulnerable households.<sup>56</sup>

Based on the report and feedback received from the council's community consultation (discussed in Chapter 5), the council:

- developed a new SV option for a 48.3% increase over 3 years instead of the lowest initial proposed rate increase of 55.49% over 2 years
- updated its IP&R documents with the revised proposal
- aligned service delivery priorities and levels with community feedback which is reflected in its Delivery Program documentation
- revised its hardship policy and committed to further revise this if an SV is approved
- committed to voluntarily increase the pensioner concession by \$50 if an SV is approved.<sup>57</sup>

Overall, the council's Capacity to Pay Report expressed the view that there is some capacity to pay for residential, business and farmland ratepayers, while noting there would be impacts for some vulnerable individuals and groups which should be considered. To help address impacts for vulnerable ratepayers, the council told us that it has made modifications to its hardship policy. It has also committed to further revise its hardship policy and pensioner concession amounts if the SV is approved and implemented.

## 6.3 Our analysis of the proposed SV's impact on ratepayers

To assess the reasonableness of the impact on ratepayers, we considered:

- how the council's rates have changed over time
- how current and proposed rates compare to councils in similar circumstances
- the community's capacity to pay based on socio-economic indicators, historical hardship applications and outstanding rates data
- what hardship provisions the council has in place to mitigate the impact.

### 6.3.1 How the council's rates have changed over time

Over the past 5 years, the average annual growth in the council's residential rates has been in line with the average rate peg increase. Residential rates have increased at an annual average rate of 3.4%, which aligns with the average rate peg of 3.4% over that period.

Table 6.2 Historical average rates in Glen Innes Severn Council (\$nominal)

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	Average annual growth (%)
Residential	870	881	939	938	966	1,028	3.4
Business	1,746	1,596	1,936	1,278	1,353	2,145	4.2
Farmland	3,131	3,189	3,306	3,362	3,476	3,658	3.2
Mining	0	0	-4,000	-6,000	0	373	N/A

Note: We have confirmed the historical mining rates with the council and its financial statements.

Source: OLG, [Time Series Data 2024-25](#); Glen Innes Severn Council, [Annual Financial Statements 2022-2023](#); Glen Innes Severn Council, [Annual Financial Statements 2023-2024](#); Glen Innes Severn Council, [SV Application Part A](#); IPART calculations.

## 6.3.2 How the council's rates compare to other councils

We compared the council's current average rates, and what they would be with the SV, with those of comparable councils. We then considered these findings together with the socio-economic comparisons discussed in section 6.3.3 and the available hardship provisions discussed in section 6.3.4 to help us assess the reasonableness of the proposed rate increase.

The councils we have selected for comparisons are outlined below.

- Based on locality: Walcha Council, Tenterfield Shire Council, Uralla Shire Council, Gwydir Shire Council, Kyogle Council, and Inverell Shire Council. These councils are geographically close to Glen Innes Severn Council.<sup>c</sup>
- Based on similar socio-economic advantage and disadvantage (SEIFA rank): Coonamble Shire Council, Walgett Shire Council, Central Darling Shire Council and Brewarrina Shire Council.<sup>d</sup>

### Box 6.1 Comparable councils

In our analysis of rate level and capacity to pay indicators, we have compared the council to other councils that are comparable to it based on their locality and SEIFA rank.

#### Comparable councils based on locality

Comparable councils based on locality includes neighbouring and nearby local government areas (LGAs). These council areas are not necessarily similar, but as ratepayers are more likely to be familiar with them and the differing service levels they provide, this comparison may help them assess their own rates level.

#### Comparable councils based on SEIFA rank

Comparable councils based on SEIFA rank means councils whose LGAs have similar levels of socio-economic advantage and disadvantage, as measured by Socio-Economic Indexes for Areas (SEIFA). [SEIFA is a series of indexes](#) that rank Australian LGAs according to relative socio-economic factors. It is developed by the Australian Bureau of Statistics using the latest census results (currently 2021). We used the 'Index of Relative Socio-economic Advantage and Disadvantage' which includes 23 variables covering income, household make-up, housing, education levels and employment.

<sup>c</sup> We have not selected Armidale Regional Council as a comparative council based on locality, due to differences in population, demographics and SEIFA rank, its largest industry employer, and higher levels of infrastructure development.

<sup>d</sup> Glen Innes Severn Council has a SEIFA rank of 5 out of 128 NSW councils. In general, a lower SEIFA rank indicates a higher level of relative disadvantage.

## Comparison of average residential rates

The council's current average residential rates are at the higher end of comparable councils when assessed by locality, and are significantly higher than the average for councils with similar socio-economic characteristics, as measured by SEIFA.

By the final year of the proposed special variation period (2028–29), the council's average residential rates would be the highest among comparable councils based on locality. When compared with councils of a similar SEIFA rank, the council's average residential rates in 2028–29 would also be the highest. The council's average residential rates are currently twice the average of comparable SEIFA-ranked councils and by the final year of the SV, would be 3 times higher than its SEIFA-ranked comparators at \$1,525.<sup>e</sup>

See Table 6.3 for more information.

## Comparison of other rating categories

The council's current average business rates are lower than the average for comparable councils based on locality, but higher than the average for comparable councils based on SEIFA rank. By the final year of the proposed SV (2028–29), business rates would remain lower than the locality-based average and higher than the average for councils with a similar SEIFA rank.<sup>f</sup> The council's business rates in the final year of the proposed SV period would be around 3 times the average of comparable SEIFA-ranked councils, at \$3,181.<sup>g</sup>

The council's current average farmland rates are below the average for comparable councils based on locality and SEIFA rank. By the final year of the SV, farmland rates would be above the average for comparable councils based on locality and SEIFA rank (\$5,427 compared to the average of \$4,486 and \$4,916 respectively) but would remain within the overall range of rates observed among comparable councils.

Mining rates are generally not directly comparable across councils. Generally, there is a small number of mining ratepayers in most council areas and other factors, such as the scale of mining operations, can influence the size of mining rates. The council has advised that it currently has only 1 mining ratepayer, and they pay the minimum rate.<sup>58</sup>

See Table 6.4 for more information.

Table 6.3 Comparison of the council's average residential rates under the proposed SV (Average residential rate) (\$)

Council	2025-26 (current)	2026-27	2027-28	2028-29
<b>Glen Innes Severn Council</b>	<b>1,028</b>	<b>1,249</b>	<b>1,399</b>	<b>1,525</b>
<b>Comparable based on locality</b>				
Walcha	826	860	881	903
Tenterfield	970	1,019	1,045	1,071

<sup>e</sup> Average residential rates of comparable SEIFA ranked councils is \$489. For details refer to Table 6.3.

<sup>f</sup> When considering comparative councils by locality, we note Inverell Shire Council's business rates are comparatively much higher than other comparative councils. Excluding Inverell Shire Council's business rates, Glen Innes Severn Council's current average business rates would be above average both at present and by the final year of the SV.

<sup>g</sup> Average business rates of comparable SEIFA ranked councils is \$892. For details refer to Table 6.4.

Council	2025-26 (current)	2026-27	2027-28	2028-29
Uralla	733	942	1,158	1,187
Gwydir	860	889	911	934
Kyogle	1,316	1,374	1,409	1,444
Inverell	1,217	1,256	1,287	1,319
<b>Average<sup>a</sup></b>	<b>1,072</b>	<b>1,137</b>	<b>1,190</b>	<b>1,220</b>
<b>Comparable based on SEIFA rank</b>				
Coonamble	605	626	642	658
Walgett	464	479	491	504
Central Darling	349	366	375	385
Brewarrina	146	151	155	159
<b>Average<sup>a</sup></b>	<b>450</b>	<b>466</b>	<b>477</b>	<b>489</b>

a. The average rate of comparable councils by locality and SEIFA rank are weighted by the number of assessments.

b. To derive the 2025-26 average rates for comparable councils, we used OLG's time series data as at 2024-25 (latest available) and escalated this by its rate peg, or if applicable, its approved SV.

c. To derive the 2026-27 average rates for comparable councils, we used OLG's time series data as at 2024-25 (latest available) and escalated this by its 2025-26, 2026-27 rate peg, or if applicable, its approved SV.

d. To derive the average rates beyond 2026-27 for comparable councils, we used OLG's time series data as at 2024-25 (latest available) and escalated this by its 2025-26, 2026-27 rate peg then an assumed rate peg of 2.5% as per the OLG Guidelines, or if applicable, its approved SV.

e. Uralla Shire Council has also applied for an SV for 2026-27. The average rates for this council assumes, for the purpose of the comparison, that the proposed SV was approved. IPART's actual decision in relation to Uralla Shire Council's SV application is set out in a separate report.

Source: OLG, [Time Series Data 2024-25](#); ABS, [2021 Census SEIFA](#); IPART calculations.

Table 6.4 Comparison of the council's average business and farmland rates under the proposed SV

Council	Average business rate (\$)				Average farming rate (\$)			
	2025-26 (current)	2026-27	2027-28	2028-29	2025-26 (current)	2026-27	2027-28	2028-29
<b>Glen Innes Severn Council</b>	<b>2,145</b>	<b>2,606</b>	<b>2,919</b>	<b>3,181</b>	<b>3,658</b>	<b>4,445</b>	<b>4,977</b>	<b>5,427</b>
<b>Comparable based on locality</b>								
Walcha	1,410	1,468	1,505	1,543	6,031	6,278	6,435	6,596
Tenterfield	2,276	2,392	2,452	2,514	2,541	2,670	2,737	2,806
Uralla	680	873	1,074	1,101	4,823	6,198	7,624	7,814
Gwydir	1,907	1,972	2,021	2,071	6,642	6,867	7,039	7,215
Kyogle	1,659	1,732	1,776	1,820	2,321	2,423	2,483	2,545
Inverell	5,159	5,324	5,457	5,593	3,607	3,722	3,815	3,911
<b>Average<sup>a</sup></b>	<b>3,022</b>	<b>3,147</b>	<b>3,244</b>	<b>3,325</b>	<b>3,915</b>	<b>4,167</b>	<b>4,377</b>	<b>4,486</b>

Council	Average business rate (\$)				Average farming rate (\$)			
	2025-26 (current)	2026-27	2027-28	2028-29	2025-26 (current)	2026-27	2027-28	2028-29
<b>Comparable based on SEIFA rank</b>								
Coonamble	938	971	995	1,020	5,255	5,439	5,575	5,714
Walgett	1,006	1,040	1,065	1,092	5,457	5,637	5,778	5,922
Central Darling	403	422	432	443	1,417	1,485	1,522	1,560
Brewarrina	300	311	319	327	3,649	3,781	3,875	3,972
<b>Average<sup>a</sup></b>	<b>841</b>	<b>871</b>	<b>892</b>	<b>915</b>	<b>4,521</b>	<b>4,679</b>	<b>4,796</b>	<b>4,916</b>

- a. The average rate of comparable councils by locality and SEIFA rank are weighted by the number of assessments.
- b. To derive the 2025-26 average rates for comparable councils, we used OLG's time series data as at 2024-25 (latest available) and escalated this by its rate peg, or if applicable, its approved SV.
- c. To derive the 2026-27 average rates for comparable councils, we used OLG's time series data as at 2024-25 (latest available) and escalated this by its 2025-26, 2026-27 rate peg, or if applicable, its approved SV.
- d. To derive the average rates beyond 2026-27 for comparable councils, we used OLG's time series data as at 2024-25 (latest available) and escalated this by its 2025-26, 2026-27 rate peg then an assumed rate peg of 2.5% as per the OLG Guidelines, or if applicable, its approved SV.
- e. Uralla Shire Council has also applied for an SV for 2026-27. The average rates for this council assumes, for the purpose of the comparison, that the proposed SV was approved. IPART's actual decision in relation to Uralla Shire Council's SV application is set out in a separate report.

Source: OLG, [Time Series Data 2024-25](#); ABS, [2021 Census SEIFA](#); IPART calculations.

### 6.3.3 The community's capacity to pay based on socio-economic indicators

To assess the community's capacity to pay the council's proposed rates, we considered a range of indicators of socio-economic status and levels of vulnerability in the community.

This assessment focused on residential rates, as residential ratepayers represent the majority of ratepayers in the LGA.<sup>h</sup>

#### Box 6.2 How we assessed capacity to pay

To help us understand the impact of the proposed SV on residential ratepayers, we compared selected socio-economic indicators for the council's community and the comparable councils' communities, using data from the 2021 census. We also considered the council's historical hardship and outstanding rates data. These measures provide an indication of the community's ability to pay additional rates and are useful to consider together with the average rates comparisons.

<sup>h</sup> Note that our assessment looks at the community as a whole and does not distinguish between those that directly pay rates and those that may indirectly be impacted.

## Box 6.2 How we assessed capacity to pay

### Socio-economic indicators

We considered the following socio-economic factors when assessing the capacity to pay of residential ratepayers.

- The median income levels, and the ratio of average residential rates to median household income, which are indicators of capacity to absorb cost increases.
- The proportion of people on selected Government payments<sup>i</sup>, which could be an indicator of levels of vulnerability as recipients may generally be on lower and fixed incomes.
- The level of outright home ownership, where a higher level may indicate that a community has more capacity to pay (as more households do not need to pay mortgage or rent payments).
- The proportion of occupied private dwellings where 30% or more of the household's imputed income is put towards housing costs, which can be an indicator of households experiencing cost-of-living pressures. However, putting 30% or more of a household's imputed income towards housing may not always be a sign of financial stress. A household may choose to make more mortgage repayments or reside in a more expensive area and have a sufficiently high income.

We also note that the cost of living has increased since this data was collected in the 2021 census.

### Hardship applications and outstanding rates

We collected 5 years of historical data related to a community's ability to pay rates to understand trends in the area. This included:

- how many applications for hardship assistance were made to the council
- how many ratepayers were on hardship arrangements
- the value of rates (\$) that were outstanding as at 30 June.

We note these indicators can apply to very small proportions of the population.

Based on Table 6.5, most of the council's socio-economic indicators are below that of comparable councils by locality, suggesting its community is less able to absorb rate increases. When compared to comparable councils by SEIFA rank, the indicators are mixed.

<sup>i</sup> These are the Age Pension, Disability Support Pension and JobSeeker Payment.

We found that:

- Median income is lower in the Glen Innes Severn Council LGA than the average for comparable LGAs based on both locality and SEIFA rank.
- The typical household in the Glen Innes Severn Council LGA spends around 2.1% of its household income on residential rates. This is slightly more than average in comparable LGAs based on locality (1.9%) and much more than comparable SEIFA rank councils (0.7%).
- 10.9% of the council's rates were outstanding, which exceeds the OLG benchmark of 10% and is higher than the average for other comparable councils by locality (7.5%). However, this is lower than the average for comparable SEIFA ranked councils (11.1%).
- 12.6% of households in the Glen Innes Severn Council LGA may meet the definition of housing cost stress, which is higher than the average in comparable council areas based on locality (10.5%), and SEIFA (8.6%)
- 45.9% of dwellings in the Glen Innes Severn Council LGA are owned outright, which is lower than in other comparable councils based on locality (47.3%), but higher than average for comparable SEIFA rank councils (35.9%).

Table 6.5 Comparison of the council's socio-economic indicators

	Median annual household income (\$) <sup>a</sup>	Current average residential rates to median household income ratio (%) <sup>b</sup>	Outstanding rates and annual charges ratio (%) <sup>c</sup>	Proportion of population in receipt of select Government payments (%) <sup>d</sup>	Proportion of households that pay more than 30% of income towards housing costs (%) <sup>e</sup>	Dwelling owned outright (%) <sup>f</sup>
<b>Glen Innes Severn Council</b>	<b>48,568</b>	<b>2.1</b>	<b>10.9</b>	<b>31.9</b>	<b>12.6</b>	<b>45.9</b>
<b>Comparable councils based on locality</b>						
Walcha	63,648	1.4	7.0	21.0	8.7	47.9
Tenterfield	46,020	2.2	5.7	34.8	9.8	53.6
Uralla	69,992	1.3	11.7	20.7	8.7	42.5
Gwydir	53,508	1.7	6.9	28.1	7.6	51.2
Kyogle	51,116	2.7	8.5	31.8	12.0	49.6
Inverell	60,476	2.1	5.2	25.3	11.8	39.0
<b>Average</b>	<b>57,460</b>	<b>1.9</b>	<b>7.5</b>	<b>27.4</b>	<b>10.5</b>	<b>47.3</b>

	Median annual household income (\$) <sup>a</sup>	Current average residential rates to median household income ratio (%) <sup>b</sup>	Outstanding rates and annual charges ratio (%) <sup>c</sup>	Proportion of population in receipt of select Government payments (%) <sup>d</sup>	Proportion of households that pay more than 30% of income towards housing costs (%) <sup>e</sup>	Dwelling owned outright (%) <sup>f</sup>
<b>Comparable councils based on SEIFA rank</b>						
Coonamble	64,012	1.0	13.8	23.7	8.3	38.6
Walgett	52,052	0.9	18.8	36.4	7.8	41.4
Central Darling	51,376	0.7	8.5	28.6	8.8	38.4
Brewarrina	50,024	0.3	3.2	27.4	12.3	25.2
<b>Average</b>	<b>54,366</b>	<b>0.7</b>	<b>11.1</b>	<b>30.4</b>	<b>8.6</b>	<b>35.9</b>

a. Median annual household income is based on 2021 ABS Census data.

b. The 2025-26 average rates for comparable councils are calculated based on the OLG's time series data as at 2024-25 (latest available data) escalated by a council's 2025-26 rate peg or approved SV, as relevant.

c. The Outstanding rates ratio (%) is derived from the OLG's Rates & Annual Charges Outstanding Percentage for the General Fund as at 2024-25 (latest available data). The formula is 'rates and annual charges outstanding (\$) *divided by* 'rates and annual charges collectible (\$)'.<sup>59</sup>

d. Proportion of population in receipt of select government payments (%) is based on the total number of Age Pension, Disability Support Pension and the JobSeeker Payments *divided by* the estimated resident population from the ABS Data by Region.

e. Proportion of occupied private dwellings where 30% or more of the household's imputed income is put towards housing costs payments is calculated by the following formula = (households where mortgage repayments are more than 30% of the imputed household income (no.) + households where rent repayments are more than 30% of the imputed household income (no.)) / total occupied private dwellings (no.). These measures are from the ABS Data by Region.

f. Dwelling owned outright (%) is from the ABS Data by Region.

Source: OLG, [Time Series Data 2024-25](#); ABS, [Data downloads 2011, 2016-25](#), Family and community, Population and people, Income; IPART calculations.

In addition to these socio-economic indicators, we considered historical data on the number of ratepayers applying for hardship provisions. Recent trends can give an indication of ratepayers' ability to pay current rates levels and the potential impact of other recent cost increases.

Over the last 5 years, no ratepayers accessed the council's hardship policy until 2024-25, when 2 applications were approved. The average amount owing per ratepayer under the hardship policy was \$7,000.<sup>59</sup> In response to community feedback and consultation, the council made amendments to the policy on 11 September 2025, which streamlined the application process and eliminated unnecessary burdens of proof.<sup>60</sup> These amendments form part of the council's recent measures to support ratepayers experiencing financial hardship.

### Box 6.3 Rates and annual charges outstanding ratio

The rates and annual charges outstanding ratio measures the impact of uncollected rates and annual charges on a council's liquidity and the adequacy of its debt recovery effort. This is defined as:

$$\text{Rates and annual charges outstanding ratio} = \frac{\text{Rates and annual charges outstanding}}{\text{Rates and annual charges collectible}}$$

The OLG has set a benchmark for the ratio of less than 5% for metropolitan councils and less than 10% for regional and rural councils.

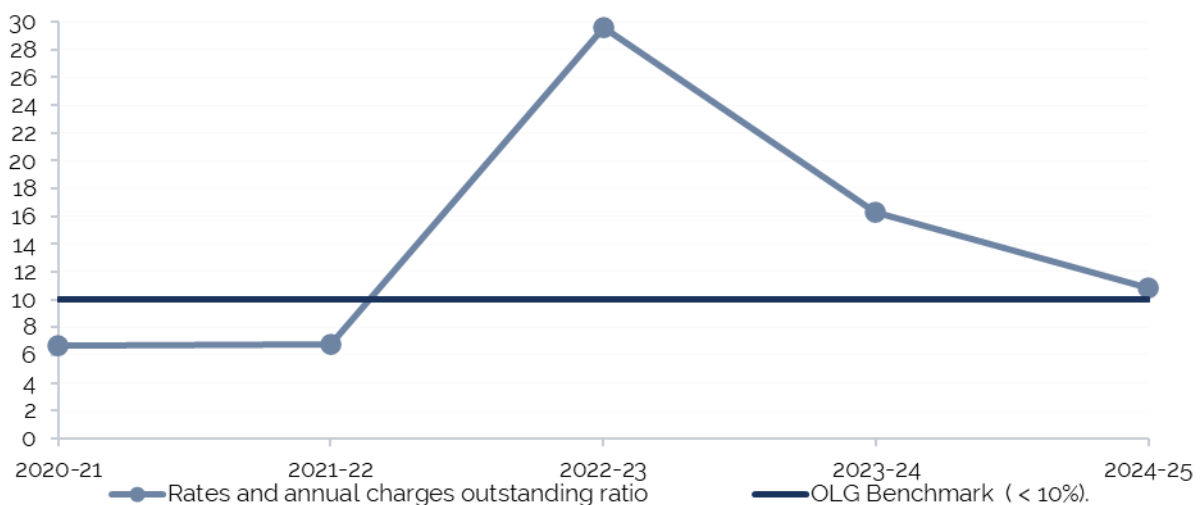
Source: Office of Local Government, *Performance Benchmarks* and *Assets*.

We also considered the council's rates and annual charges outstanding ratio. While a rates and annual charges outstanding ratio above the OLG benchmark can be a reflection of how effectively the council has managed its debt recovery efforts, it can also be an indication that a greater number of ratepayers have been unable to pay their rates on time.

The average rates and annual charges outstanding ratio across 2020-2021 to 2024-25 is 14.0%. This does not meet the OLG benchmark of less than 10% for regional and rural councils.

Over the past 3 years, the proportion of rates and annual charges outstanding declined from a peak of 29.6% in 2022-23 to 10.9% in 2024-25. While this indicates an improvement over time, the proportion of overdue rates remains above the OLG benchmark. This suggests that a relatively high number of ratepayers continue to experience difficulty paying their rates on time, which may indicate ongoing financial pressure among some ratepayers.

Figure 6.1 The council's rates and annual charges outstanding ratio (%)



Source: OLG time series data and IPART calculations.

### 6.3.4 The council's hardship policy and availability of concessions

A hardship policy can play an important role in mitigating the impact of an SV on vulnerable ratepayers. The council's Capacity to Pay Report prepared by Morrison Low Advisory, noted the importance of having an appropriate hardship policy to assist ratepayers who may be more vulnerable to rate increases.<sup>61</sup>

We are satisfied that the council has a hardship policy in place to assist vulnerable ratepayers and that it has established appropriate strategies to make its community aware about how to access this assistance.

The council's hardship policy provides assistance through measures such as:

- the reduction or waiver of accrued interest on rates and charges
- the provision of flexible repayment arrangements.<sup>62</sup>

In response to community feedback, the council revised its hardship policy in September 2025 which streamlined the process of applications, eliminated unnecessary burdens of proof and updated its language to be empathetic and customer friendly.<sup>63</sup> To ensure its policies continue to be fit for purpose, the council has also resolved to further review its hardship policy if the SV is approved and implemented.<sup>64</sup>

The council told us that it notifies ratepayers about hardship support and access methods through:

- information published on the council's website under the Rates and Financial Assistance section
- statements on rates notices advising ratepayers of available hardship support and related contact details
- customer service staff who are trained to identify potential hardship cases and provide guidance on available options.<sup>65</sup>

We note that application of the hardship policy appears to have been limited in earlier years, with no ratepayers accessing the policy between 2020-21 and 2023-24. A small number of ratepayers have since accessed hardship support in 2024-25, with the council reporting a total of \$14,000 in outstanding debt subject to hardship arrangements.<sup>66</sup>

In addition to the hardship policy, under the *Local Government Act 1993*, councils must provide concessions to eligible pensioners which is half of the total ordinary rates and domestic waste management service charge, up to a maximum of \$250.

In response to community feedback and its Capacity to Pay Report, the council resolved to provide an additional \$50 concession (bringing the total concession to \$300) if the SV is approved and implemented, to further reduce the impact of rate increases on pensioners.<sup>67</sup>

## 6.4 OLG Criterion 3 – Impact on ratepayers was demonstrated

In conclusion, our assessment is that on balance the council met OLG Criterion 3.

We consider that the impact of the proposed SV on residential, business, farmland and mining ratepayers is, on balance, reasonable. The council established its financial need for the SV, reduced the size of the proposed rate increase, and spread the increase over a longer period to give ratepayers more time to absorb the increase (3 years, instead of the council's initial lowest proposed rate increase of 55.49% over 2 years).

The council's Capacity to Pay Report by Morrison Low Advisory concluded that the community has some capacity to pay as there are pockets of advantage but noted the importance of having a suitable hardship policy and concessions to help mitigate any significant adverse impacts to vulnerable ratepayers.

We acknowledge that many stakeholders have told us in survey responses and submissions that the proposed SV may create affordability challenges for vulnerable ratepayers, due to the LGA's socio-economic profile and cost-of-living pressures. We note that despite some pockets of advantage, the LGA has a low median household income and a comparatively high proportion of residents in receipt of selected government payments.

We also note that while the council's business rates would remain below the average for comparable councils by locality by the final year (2028-29), its residential and business rates would be around 3 times higher than the average of comparable SEIFA rank councils.

The council has acted in response to community feedback, reducing the size of the SV and extending its length, to help ratepayers absorb the impact. The council also revised its hardship policy in response to the feedback. In addition, if the SV is approved and implemented, it has committed to increasing its pensioner concession and further reviewing its hardship policy. These actions aim to ensure support measures continue to be responsive, fair, and considerate of individual circumstances.

## Chapter 7

### IP&R documents

OLG Criterion 4

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07

OLG Criterion 4 requires the council to exhibit, approve and adopt the relevant Integrated Planning and Reporting (IP&R) documents before applying for the proposed SV.

Note: See Appendix A for the full criterion.

To assess whether the council met Criterion 4, we checked the information provided by the council.

## 7.1 OLG Criterion 4 – IP&R Documents was demonstrated

We found that the council met the criterion. It exhibited (where required) and adopted its IP&R documentation.

The council:

- exhibited its current Community Strategic Plan from [28 April to 6 June 2025](#)<sup>68</sup>, and adopted it on [19 June 2025](#)<sup>69</sup>
- exhibited its current Delivery Program from [28 April to 6 June 2025](#)<sup>70</sup>, and adopted it on [19 June 2025](#)<sup>71</sup>
- exhibited its current LTFP from [28 April to 6 June 2025](#)<sup>72</sup>, and adopted it on [19 June 2025](#). The [adopted LTFP](#) is publicly available on the council's webpage<sup>73</sup>
- exhibited its current Operational Plan from [28 April to 6 June 2025](#)<sup>74</sup>, and adopted it on [19 June 2025](#)<sup>75</sup>
- exhibited its current Asset Management Strategy and Asset Management Plans from [25 October to 21 November 2024](#).<sup>76</sup> On 24 October 2024, the council resolved to adopt these plans, subject to receiving a report on any substantial submissions regarding these plans. The council has stated in its SV application it did not receive any submissions during the exhibition period<sup>77</sup>
- submitted its SV application on 30 January 2026.

In conclusion, we found that the council exhibited and adopted the relevant IP&R documents.

### Box 7.1 Integrated Planning & Reporting documents

The IP&R framework allows councils and the community to engage in important discussions about service levels and funding priorities and to plan for a sustainable future. This framework underpins decisions on the revenue required by each council to meet the community's needs.

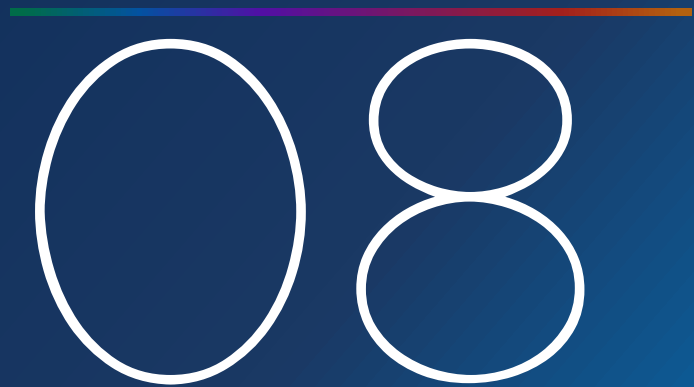
The relevant documents are the Community Strategic Plan, Delivery Program, Long-Term Financial Plan (LTFP), and where applicable, Asset Management Plan. Of these, the Community Strategic Plan and Delivery Program require (if amended) public exhibition for 28 days (and re-exhibition if further amended). Councils are also expected to post its LTFP on its website.

Source: Office of Local Government [Integrated Planning and Reporting Guidelines](#).

## Chapter 8 >>

### Productivity and cost containment strategies

OLG Criterion 5



OLG Criterion 5 requires councils to explain and quantify the productivity improvements and cost containment strategies that have been realised in past years and are expected to be realised over the years of the proposed SV.

Councils should present their productivity improvements and cost containing strategies in the context of ongoing efficiency measures and indicate if the estimated financial impact of those measures has been incorporated in the council's Long Term Financial Plan.

Note: See Appendix A for the full criterion.

To assess this criterion, we considered stakeholders' comments on the council's productivity and cost containment performance that we received through our feedback form and submissions. We also analysed information provided by the council on its productivity and cost containment performance and examined some key indicators of the council's efficiency.

We found that the council met this criterion.

The sections below discuss our assessment of Criterion 5 in more detail.

## 8.1 The council's information on realised and proposed productivity savings

The council told us it has implemented a range of productivity and cost containment initiatives, which it estimates are delivering around \$2 million per year in ongoing cost savings and efficiency gains.<sup>78</sup> The council has also indicated that it expects a potential \$1 million one-off benefit from the sale of under-utilised land and property assets over the next 5 years.<sup>79</sup>

The council also advises that it has implemented a number of additional efficiency measures in previous years but that benefits have not been quantified.<sup>80</sup> Previous unquantified productivity and efficiency measures have included:

- revising the council's operational plan to prioritise key services and capital works to match its funding capacity
- introducing new procurement and contract management practices to help reduce costs, including panel arrangements, aggregated purchasing and contract variation controls
- implementing new workforce and resourcing controls for managing staff vacancies, overtime and redesigning council roles to improve productivity
- optimising asset maintenance by aligning asset renewal scheduling with the council's projected funding to help minimise reactive work and cost overruns.<sup>81</sup>

The council has also identified several initiatives to deliver future cost containment strategies and productivity improvements.<sup>a</sup> These include implementing a new financial management system (Civica Business System) and the council's Elevate360 organisational improvement program. The improvement program includes a range of initiatives to help the council deliver services and meet compliance requirements more efficiently, such as digitising hard copy records, process reviews and the use of technology such as AI.<sup>82</sup>

The council has currently quantified an estimated \$0.7 million per year in future ongoing savings from these initiatives.<sup>83</sup> Refer to section 8.2.2 for details. The council has advised that the benefits from its future productivity and cost containment strategies identified, such as future service reviews, have not fully been quantified.<sup>84</sup>

Although the council has advised that most quantified cost savings and efficiency gains have been incorporated into the council's Long-Term Financial Plan (LTFP), we found that some items have not been clearly identified, as projected ongoing annual savings and some projected future savings appear to be combined.<sup>85</sup> The estimated one-off benefit of \$1 million (asset sales) and estimated productivity savings from a new business system have not been reflected in the LTFP.<sup>86</sup>

## 8.2 Our analysis of the council's information on productivity savings

We analysed the information the council provided on its realised and proposed productivity improvements and cost containment strategies.

### 8.2.1 Realised productivity improvements and cost containment to date

We found that the council has made some productivity and cost containment gains to date. In its SV application, the council told us it has achieved around \$2 million in annual efficiency gains and cost savings in recent years, comprising:

- \$761,000 from re-allocation of overhead expenses from the General Fund to the council's water, sewer and domestic waste funds
- \$550,000 from changes to depreciation following a revision of its depreciation methodology<sup>b</sup>
- \$100,000 in savings identified from the council's business improvement program (Elevate360)
- \$650,000 from service and program reviews.<sup>87</sup>

These savings equate to around 9.1% of the council's total General Fund expenses from continuing operations in 2024-25.<sup>c</sup>

<sup>a</sup> The council's productivity improvements for future years are listed in pages 70-73 of the [SV Application Part B](#).

<sup>b</sup> The council has revised its depreciation methodology and assumptions used to calculate depreciation expense after a review process it conducted. The council has told us this has resulted in a reduction in annual depreciation expenses. Glen Innes Severn, [SV Application Part B](#), p 66.

<sup>c</sup> IPART has used the total General Fund expenses from continuing operations excluding depreciation, amortisation and impairment of non-financial assets in its calculation. Obtained from Glen Innes Severn Council, [Annual Financial Statements for the year ended 30 June 2025](#), p 53.

Overall, when considered in the context of the council's relatively small population and modest ratepayer base for providing services across a large area<sup>d</sup> and limited resourcing, we consider the scale of these savings indicates that the council has reasonably pursued efficiency gains over this period.

## 8.2.2 Proposed productivity improvement and cost containment strategies in coming years

We found that the council's application outlines a range of strategies and activities for further improving its productivity and efficiency in the coming years.

This includes:

- the planned sale of underutilised property assets (an estimated cost saving of \$1 million from asset sales over the next 5 years)
- potential cost savings and productivity gains from undertaking scheduled service reviews to explore opportunities for further efficiencies
- expected productivity gains from implementing the council's new Civica business system, which is expected to provide efficiency gains by reducing manual tasks by staff, and streamlining council processes
- potential cost containment benefits from undertaking further depreciation reviews<sup>e</sup> which have identified a further \$0.4 million in depreciation reductions, totalling \$0.95 million.<sup>88</sup>

The council also plans to continuously implement its Elevate360 improvement program to help identify efficiencies, remove duplication, and streamline processes. While expected productivity gains are not quantified in detail, planned improvement initiatives include:

- exploring opportunities to improve the efficiency of council processes through greater use of technology, including AI
- reviews of the utilisation of council land and properties
- planned reviews of the council's internal processes, including overtime management, procurement processes and asset capitalisation
- expected efficiencies from introducing upgrades to electronic document management systems and digitisation of hard-copy records.<sup>89</sup>

The council has only quantified expected cost savings for some of these initiatives. It has estimated annual savings of around \$0.2 million from implementing the Civica business system program, and around \$65,000 in additional annual cost savings from the continuation of its Elevate360 improvement program.<sup>90</sup> When taking into account the council's \$0.4 million in estimated savings from its further depreciation review, the council has quantified a total of \$0.7 million per year in savings from its initiatives in the coming years.<sup>91</sup>

<sup>d</sup> The Glen Innes Severn Council LGA is 5,480km<sup>2</sup> in size and a population of 8,978 based on OLG 2024-25 data. In 2026-27 the council has told us it expects 5,296 ratepayers. OLG, [Time Series Data 2023-24](#); Glen Innes Severn Council, [SV Application Part A](#), WS4 – Yr1 YIELD, cell D87.

<sup>e</sup> Some stakeholders expressed concerns that changes to the council's depreciation methodology should not be treated as cost efficiencies. We consider this measure to reasonably be characterised as cost savings.

We note that while the council does not currently have an annual savings target, it appears to have a planned and structured approach to examining service areas to identify efficiencies and cost reductions. The council's service review schedule plans to review 17 council functions over the next 5 years to 2030.<sup>92</sup> These functions include its transport infrastructure, plant and fleet, local emergency services and community services.<sup>93</sup>

We consider that the council has made reasonable efforts to develop productivity and cost containment initiatives to improve its financial sustainability before applying for the SV.

### 8.3 Indicators of the council's efficiency

We examined indicators of the efficiency of the council's operations and asset management processes, including how its efficiency has changed over time and how its performance compares with that of similar councils. This data is presented in Table 8.1 and Table 8.2 below.

We found that between 2020-21 and 2024-25, the council's:

- number of full time equivalent (FTE) staff, on average, increased by 0.2% each year
- average annual cost per FTE increased by an average of 4.9% nominal per annum
- employee costs as a percentage of operating expenditure increased by 6.7% each year.

We also found that compared to the average of comparable councils based on locality, the council has:

- less staff per population than the average – it has one FTE for every 61.1 residents
- lower operating expenditure per capita.

The council told us that it provides services, including its Life Choices Support Services, which provide aged care and National Disability Insurance Scheme (NDIS) support, as well as youth services, children and family services, and the council's quarry.<sup>94</sup> We note that the provision of these services may contribute to higher FTE staffing levels and expenditure compared with some comparable councils, which may not provide similar services.

Employee costs are a significant component of the council's expenditure and represented its largest operating expense in the 2024-25 financial year.<sup>f</sup> While the council's efficiency indicators show a higher cost per FTE employee compared with councils based on locality, Glen Innes Severn Council's total operating expenses are comparatively lower.

These performance indicators only provide a high-level overview of the council's efficiency at a point in time. Additional information would be required to accurately assess the council's efficiency and its scope for future productivity gains and cost savings.

<sup>f</sup> Council incurred \$12.5 million in employee benefits and on-costs expenses in the 2024-25 financial year. This represents 54.9% of the council's total operating expenses excluding depreciation, amortisation and impairment of non-financial assets (\$22.7 million). Glen Innes Severn Council, [Annual Financial Statements for the year ended 30 June 2025](#), p 53.

Table 8.1 Trends in selected efficiency indicators for the Glen Innes Severn Council

Performance indicator	2020-21	2021-22	2022-23	2023-24	2024-25	Average annual change (%)
FTE staff (number)	146	146	146	146	147	0.2
Ratio of population to FTE	60.8	61.1	61.3	61.5	61.1	0.1
Average cost per FTE (\$)	73,938	77,301	80,692	79,993	89,449	4.9
Employee costs as % of operating expenditure (General Fund only) (%)	31.6	37.5	33.3	36.6	41.0	6.7

Source: OLG, [Time Series Data 2024-25](#); IPART calculations.

Table 8.2 Select comparator indicators

	Glen Innes Severn Council	Locality average	NSW average
<b>General profile</b>			
Area (km <sup>2</sup> )	5,480	6,510	5,528
Population	8,978	8,120	66,688
General Fund operating expenditure (\$m)	30.4	33.2	120.5
General Fund operating revenue per capita (\$)	4,326.8	6,090.4	2,217.7
Rates revenue as % of General Fund income (%)	35.2	21.9	43.6
Own-source revenue ratio (%)	45.5	41.3	68.2
<b>Productivity (labour input) indicators</b>			
FTE staff	147.0	141.8	413.3
Ratio of population to FTE	61.1	57.3	161.4
Average cost per FTE (\$)	89,449	89,384	115,339
Employee costs as % of operating expenditure (General Fund only) (%)	41.0	34.9	37.4
General Fund operating expenditure per capita (\$)	3,391	4,090	1,807

Note: Locality is defined in Box 6.1.

Source: OLG, [Time Series Data 2024-25](#); IPART calculations.

## 8.4 OLG Criterion 5 – Productivity improvements and cost containment strategies was demonstrated

In conclusion, our assessment is that the council met OLG Criterion 5.

The council advised that past productivity improvement and cost-containment initiatives have delivered ongoing savings of around \$2 million per year, with a further \$0.7 million in annual savings identified from planned future initiatives.<sup>95</sup> These initiatives include service reviews, the council's Elevate360 productivity improvement program, and implementation of a new financial business system. These aim to help streamline processes and enable more efficient council oversight of its financial management systems. The council has also outlined other planned initiatives for productivity and cost containment, although we note some expected benefits are not yet quantified or incorporated into the LTFP.

We are satisfied these savings and planned initiatives are proportionate to the size of the council and its resources. We consider the council has made reasonable effort to increase productivity and cost containment to mitigate General Fund operating deficits prior to applying for the proposed SV.

## Chapter 9 >>

Any other matter IPART  
considers relevant

OLG Criterion 6

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09

OLG Criterion 6 provides that IPART may take into account any other matter that it considers relevant.

Note: See Appendix A for the full criterion.

We consider that a relevant matter is whether the council has been granted an SV in recent years, and if so, whether the council has complied with any conditions attached to that SV.

## 9.1 We consider the council's compliance with conditions imposed on past SVs

Since IPART was delegated the function of granting SVs in 2010, IPART has granted the council 2 SVs:

- permanent SV of 29.19% over 3 years approved in 2014-15
- permanent Additional SV of 2.00% over 1 year approved in 2022-23.

## 9.2 The council has not complied with conditions imposed on past SVs

The council has advised that it has not complied with the reporting conditions of both past SVs approved by IPART.<sup>a</sup> A condition of the additional SV approved in 2022-23 was that the council in its 2022-23 annual report must outline:

- its actual revenues, expenses, and operating results against projections provided in its ASV application
- any significant differences between its actual and projected revenues, expenses and operating results
- the additional income raised by the ASV.<sup>96</sup>

We have reviewed the council's 2022-23 annual report and have confirmed that the council has not complied with this condition. The report does not outline its projected revenues, expenses and operating results from its ASV application with its actuals and does not mention the additional income raised by the ASV. The council has advised that the reporting conditions were not met due to staff turnover in its finance function that occurred during the reporting period.

<sup>a</sup> The council has provided IPART with an updated 'Declaration of Compliance with Conditions in Past Instruments' which states the council has not complied with both previously approved SVs. This was provided in addition to its application, which indicated it had not complied with the ASV approved in 2022-23.

A condition of the SV approved in 2014-15 was that the council in its annual reports from 2014-15 to 2023-24 must report on:

- the actual revenues, expenses and operating balance against the projected revenues, expenses and operating balance, as outlined in the LTFP provided in the council's application
- any significant variations from its proposed expenditure as forecast and any corrective action taken or to be taken to address any such variation
- expenditure consistent with the council's application, and the reasons for any significant differences from the proposed expenditure
- the outcomes achieved as a result of the actual program of expenditure.<sup>97</sup>

We have reviewed the council's annual reports from 2020-21 to 2023-24 and have assessed that the council has not complied with these conditions. We note the council did not report on actual revenues, expenses and operating balances against the projected figures as outlined in its LTFP forecast provided in its original application. We also note that outcomes achieved from the expenditure were not reported.

The council has acknowledged the non-compliances and has advised IPART that it has addressed this oversight by:

- assigning responsibility for SRV compliance reporting to the Chief Financial Officer with verification from the Manager of Governance
- updating internal reporting and annual reporting checklists to ensure future compliance
- committing to include all SRV reporting requirements in future annual reports and LTFP updates.<sup>98</sup>

The council has also told us it intends to include compliance with SV reporting conditions in its Operational Plan to ensure ongoing organisational accountability.<sup>99</sup>

Overall, we found that the council has not complied with conditions imposed on past SVs but we note the council's plan to correct this oversight.

Complying with these conditions is integral to the SV process. Reporting allows the council to be held accountable for its expenditure and the commitments it made to its community when it decided to apply for the SV. It also supports ratepayers in having confidence in their council and the special variation process.

The OLG is the body responsible for enforcing compliance with the conditions attached to SVs. The IPART Chair has written to the OLG identifying the council's failure to comply.

Chapter 10 >>

IPART's decision on the  
SV application

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10

Based on our assessment of the council's application against the OLG SV criteria and consideration of stakeholder feedback, we have approved in full the council's proposed permanent SV to general income from 2026-27 to 2028-29.

The approved increase to general income is set out in Table 10.1 below.

Table 10.1 IPART's decision on the special variation to general income (%)

	2026-27	2027-28	2028-29
Annual percentage increase (%)	21.5	12.0	9.0
Cumulative increase (%)	-	36.1	48.3

Source: IPART calculations.

Our *Instrument Under Section 508A of the Local Government Act 1993 - Special Variation for Glen Innes Severn Council for 2026-27* gives legal effect to this decision and sets out the conditions of approval.

## 10.1 Reasons for our SV decision

We have approved the SV in full after reviewing the council's application and considered all submissions. The council has demonstrated a need for the special variation and has, on balance, met the OLG SV criteria.

The council's application demonstrated the financial need for additional income to address its long-term financial sustainability challenges. Currently, the council's General Fund expenditure exceeds its revenue, and without the SV, this gap would continue to widen over the next ten years. In January 2026, the Audit Office identified that the council has a financial sustainability risk due to low levels of available cash. This is not financially sustainable if the council is to continue delivering services and maintain infrastructure as set out in its adopted plans.

We found that the council's community consultation process provided adequate opportunity for ratepayers to be informed and provide feedback on the SV proposal. The council engaged with its community over 6 weeks using a range of engagement methods. After receiving feedback from the community, the council adjusted its SV proposal by lowering it from 55.49% over 2 years to 48.3% distributed over 3 years. To provide additional support for vulnerable ratepayers, the council has revised its hardship policy in response to the feedback. In addition, it has committed to further review its hardship policy and pensioner concessions if the SV is approved and implemented.

Many of the 134 submissions and 328 survey responses told us the proposed increase is likely to create affordability challenges, particularly with current cost-of-living pressures and the socio-economic profile of the population. Those living in Glen Innes Severn Council's local government area are socio-economically disadvantaged compared to many other councils in NSW. This is shown by its SEIFA ranking of 5, lower median household income, and a higher share of residents receiving government payments compared to comparable councils. The council's current and proposed average residential rates are higher than those of comparable councils. However, on balance, the council has demonstrated that the impact on ratepayers is reasonable given the purpose of the SV is long-term financial sustainability and to deliver the services and the infrastructure required by its community.

We also considered stakeholder concerns about the council's financial management and how efficiently it operates. The council demonstrated it has delivered some productivity improvements and cost containment strategies in the past. We found that the council outlined future efficiency initiatives that are proportionate to its size and capacity, although most of these were not quantified in its application. We considered that the council's LTFP could have more clearly identified its future efficiency strategies over the term of the special variation.

## 10.2 We have put conditions on the special variation

The Tribunal decided to impose the following conditions:

- The council use the additional income for the purpose of funding the proposed program (see Table B.2 in Appendix B)
- The council report in its annual report for each year from 2026-27 to 2033-34 (inclusive):
  - the program of expenditure that was actually funded by the additional income, and any differences between this program and the proposed program in Table B.2
  - any significant differences between the council's actual revenues, expenses and operating balance and the projected revenues, expenses and operating balance as outlined in the Long-Term Financial Plan, and the reasons for those differences
  - the outcomes achieved as a result of the additional income
  - whether or not the council has implemented the productivity improvements as set out in Appendix B, and
    - i if so, the annual savings achieved through these measures, and what these equate to as a proportion of the council's total annual expenditure, and
    - ii if not, the rationale for not implementing them
  - any other productivity and cost containment measures the council has in place, the annual savings achieved through these measures, and what these savings equate to as a proportion of the council's total annual expenditure.

## 10.3 Impact on ratepayers

IPART sets the maximum allowable increase in the council's general income, but the council determines how it allocates any increase across different categories of ratepayer. Based on what the council has told us in its application, the expected impacts on ratepayers under the approved SV are shown in Table 10.2 below.

This shows that on average, to 2028-29, if the council chooses to increase rates so as to recover the maximum permitted general income under the approved SV:

- the residential rate would increase by \$497 or 48.3%
- the business rate would increase by \$1,037 or 48.3%
- the farmland rate would increase by \$1,768 or 48.3%
- the mining rate would increase by \$180 or 48.3%.

Table 10.2 Indicative annual increases in average rates under the approved SV (2025-26 to 2028-29)

	2025-26 (current)	2026-27	2027-28	2028-29	Cumulative increase
Residential average rates (\$)	1,028	1,249	1,399	1,525	-
\$ increase	-	221	150	126	497
% increase	-	21.5	12.0	9.0	48.3
Business average rates (\$)	2,145	2,606	2,919	3,181	-
\$ increase	-	461	313	262	1,037
% increase	-	21.5	12.0	9.0	48.3
Farmland average rates (\$)	3,658	4,445	4,977	5,427	-
\$ increase	-	786	533	449	1,768
% increase	-	21.5	12.0	9.0	48.3
Mining average rates (\$)	373	453	508	553	-
\$ increase	-	80	55	45	180
% increase	-	21.4	12.1	8.9	48.3

Note: These figures have been rounded in calculation and therefore summations on a whole may not appear to be correct.

Source: Glen Innes Severn Council, [SV Application Part A](#) and IPART calculations.

We acknowledge that our decision to approve the full SV proposal of 48.3% would result in a large impact on ratepayers. However, we have balanced this against the likely outcomes for ratepayers if the council were unable to secure additional revenue. Without an increase in revenue, the council would face increasing difficulty in continuing to operate and maintaining its current level of services.

We also recognise that some ratepayers are more vulnerable to rate increases under the approved special variation. As a result, it is particularly important that the council clearly and effectively communicates the availability of its hardship policy and ensures that appropriate support mechanisms are accessible to ratepayers.

## 10.4 Impact on the council

Our decision means that the council may increase its general income by \$4.2 million over the next 3-years. These increases can remain in the rates base permanently.

The table below shows the percentage increases we have approved and estimates of the annual increases in the council's permissible general income (PGI).

Table 10.3 Permissible general income of council from 2026-27 to 2028-29 from the approved SV

	2026-27	2027-28	2028-29
Increase approved (%)	21.5	12.0	9.0
Cumulative increase approved (%)	-	36.1	48.3
Increase in PGI (\$'000)	1,851.0	1,255.2	1,054.4
Cumulative increase in PGI (\$'000)	-	3,106.2	4,160.6
PGI (\$'000)	10,460.1	11,715.3	12,769.7

Note: The annual revenue may vary slightly if the council in future receives other adjustments such as Crown Land adjustments. These are typically very minor adjustments.

Source: IPART calculations.

This extra income will enable the council to:

- restore long-term financial sustainability by reducing the significant and ongoing operating deficit in the General Fund
- maintain the delivery of current services at existing levels as expected by the community
- fund critical infrastructure renewal and maintenance programs at above current levels and ensure that the council has the capacity to deliver its Asset Management Plans
- address and continue to maintain a positive unrestricted cash position into the future without the need for additional loans to support the council's working capital requirements
- support the implementation of opportunities for future growth in line with the council's Towards 2034 Community Engagement outcomes.

With the SV, the council's projected:

- OPR is expected to improve and reach 0% in 2035-36, reaching the threshold of the OLG benchmark of greater than 0% as shown in Figure 4.1 in Chapter 4
- Net cash to income ratio is expected to decline after 2028-29 under the baseline scenario, then stabilise, averaging 33.0% over the next 5 years as shown in Chapter 4.

## Chapter 11 >>

### Minimum rates increase assessment and decision

IPART's assessment against the OLG  
minimum rates increase criteria

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# 11

We have approved the council's minimum rates increase application.

A council can impose a minimum rate for each of its rating categories. There is a statutory maximum for these rates, set annually. This is \$655 for 2026-27.<sup>a</sup>

If a council wishes to impose minimum rates that are higher than the statutory maximum for the first time, or, if they want to increase minimum rates by more than the rate peg or applicable SV, it needs to apply to IPART for approval.

We assess a council's application for a minimum rates increase (MR increase) against 3 criteria set out in the [Office of Local Government's Minimum Rates Guidelines](#) (MR Guidelines). See Appendix A for more details.

## 11.1 Council's minimum rates increase application

Glen Innes Severn Council currently imposes a minimum rate for its residential, business and mining categories and has applied to increase its minimum rate for its residential and business rating categories above the statutory limit for the first time.<sup>100</sup> The proposed increases for the impacted rating subcategories are set out below.

Table 11.1 The council's proposed increases to minimum rates

	2025-26 (current)	2026-27	2027-28	2028-29	Cumulative increase
Minimum rate – Residential	637	774	867	945	-
% increase	-	21.5%	12.0%	9.0%	48.4%
\$ increase	-	137	93	78	308
Minimum rate - Business	637	774	867	945	-
% increase	-	21.5%	12.0%	9.0%	48.4%
\$ increase	-	137	93	78	308

Note: Percentage increases are rounded to one decimal place.

Source: Glen Innes Severn Council, [SV Application Part A](#), Worksheet 7.

## 11.2 Stakeholder comments on minimum rate increases

IPART's survey sought stakeholder comments on the proposed MR and SV. While it is not possible to identify the proportion of survey respondents commenting exclusively on the MR, on the overall issue of affordability, around 98% of respondents disagreed or strongly disagreed that the proposed rate increase is affordable. This compares to 1% of respondents who agreed or strongly agreed that it is affordable.<sup>b</sup>

While IPART did not receive many submissions referring to the proposed minimum rates increase, we note that many submissions expressed concern about the affordability of rate increases.

<sup>a</sup> The statutory maximum for the minimum rate is specified in section 126 of the [Local Government \(General\) Regulation 2021](#).

<sup>b</sup> IPART special variation survey and IPART analysis, Figure C.3. See also Appendix C. Of the 318 survey respondents providing a response to this question, 311 (around 98%) disagreed or strongly disagreed, compared to 2 (around 1%) who strongly agreed or agreed and 5 (around 2%) who neither agreed or disagreed that the rate increase is affordable.

Some submissions expressed the view that an increase in the minimum rate would disproportionately impact rural properties on lower-valued land which receive a more limited range of council services compared to properties in higher-valued urban areas, which receive different types of council services and infrastructure, such as council funding of water, sewerage, kerb and guttering.

Overall, while most stakeholders providing feedback raised concerns about the impact and affordability of rate increases, it was not possible to determine how many responses specifically related to the MR.

The themes from the broader SV consultation are available in Chapter 3.

### 11.3 OLG Criterion 1: The council has demonstrated a rationale for increasing minimum rates

OLG Criterion 1 requires IPART to assess the council's rationale for increasing minimum rates above the statutory amount.

Note: See Appendix A for the full criterion.

We consider the council met this criterion.

In its MR application, the council explained the rationale for increasing the minimum rates is to improve equity in the distribution of rates and strengthen financial sustainability.<sup>101</sup> The council's community consultation materials did not separately outline the rationale for the MR increase, focusing on the financial sustainability rationale for both the SV increase and the MR increase. We also found the council did not separately communicate the rationale for the MR increase in its key IP&R documents, such as its LTFP.

#### 11.3.1 Our assessment against criterion 1 for minimum rates increase

The council told us that the proposed minimum rates increase is intended to strengthen its financial sustainability and improve equity in the distribution of rates paid by ensuring all ratepayers contribute a fairer share within its rating structure.<sup>102</sup>

The council explained that the proposed minimum rates increase would impact the residential and business rating categories only, including their relevant subcategories.<sup>c</sup> Under the proposed minimum rates increase, the council estimates that the minimum rates would increase from \$637 in 2025–26 to \$945 in 2028–29 for both residential and business ratepayers.

<sup>c</sup> The council has confirmed via a response to a request for information that the MR application will only be for its residential and business rating categories.

We note that the percentage increase in the minimum rates aligns with the council's special variation application.<sup>103</sup> These increases are outlined in its consultation materials, including the letter to ratepayers and the council's special variation webpage. The council's Long-Term Financial Plan also sets out the proposed minimum rates in dollar terms for each rating category.

## 11.4 OLG Criterion 2: The impact on ratepayers

OLG Criterion 2 requires IPART to assess the impact on ratepayers, including the level of the proposed minimum rates and the number and proportion of ratepayers that will be on the minimum rates, by rating category or sub-category.

Note: See Appendix A for the full criterion.

This OLG criterion requires consideration of two elements:

- the level of minimum rates for ratepayers whose rates will be increased
- the number and proportion of ratepayers that will be on the minimum rate, by rating or sub-category.

We found that the council met this criterion.

### 11.4.1 Our assessment against criterion 2 for minimum rates increase

The council has clearly identified the current level of the minimum rates and the proposed increase in its application documents. These are set out in Table 11.1 above.

The council has also provided the number and proportion of ratepayers that are on the minimum rate. The council has not modelled any changes to the number of ratepayers on the minimum rate. These are set out below.

Table 11.2 Number and proportion of ratepayers on the minimum rate, 2026-27

Rating category	Number on the minimum	Percentage on the minimum
Residential	922	23.8%
Business	81	20.9%
Mining	1 <sup>d</sup>	100.0%

Source: Glen Innes Severn Council, [Application Part A](#), Worksheet 3.

<sup>d</sup> While the council has one mining ratepayer, it has not applied for a MR increase for this rating category as part of its application to IPART.

The council told us that the proposed minimum rates increase would apply equally across its residential and business categories.<sup>104</sup> The council also told us that the proposed minimum rates increase would bring its minimum rates closer to those of comparable councils, addressing regional disparities.<sup>105</sup> We note that of the comparable councils based on locality we have used in our SV analysis, only Walcha Council has a minimum rate (\$639 in 2024-25 for residential and business).<sup>106</sup>

Stakeholders that made submissions raised concerns about the financial impact and affordability of the proposed increase, particularly for more vulnerable ratepayers on lower fixed incomes, such as pensioners.

While not explicitly referencing the proposed MR increase, we note that the council commissioned a Capacity to Pay report, which considered the financial vulnerability of different community groups in the LGA and their ability to absorb increases in rates.

Overall, the report advised that residential and business ratepayers had some capacity to pay while noting the need for suitable hardship policy and concessions to help mitigate any major adverse impacts to vulnerable residential ratepayers.<sup>107</sup>

In particular, the report expressed the view that:

- there are notable differences in socio-economic advantage and disadvantage between the different areas in the LGA
- the LGA has significant disadvantage and much lower levels of advantage (as evidenced by the council's low SEIFA and IRSAD rank), compared to regional NSW averages and many surrounding LGAs
- the LGA's business ratepayers have some capacity to pay, based on increased growth in the LGA's Gross Regional Product (GRP) by 16.4% since 2018 and an increasing number of FTE jobs.<sup>108</sup>

Our analysis of socio-economic indicators for the Glen Innes Severn Council LGA, based on ABS Census data and OLG data (discussed in Chapter 6), found that:

- Median income is lower in the Glen Innes Severn Council LGA than the average for comparable LGAs based on both locality and SEIFA rank.
- The typical household in the Glen Innes Severn Council LGA spends around 2.1% of its household income on residential rates. This is slightly more than average in comparable LGAs based on locality (1.9%) and much more than comparable SEIFA rank councils (0.7%).
- 10.9% of the council's rates were outstanding, which exceeds the OLG benchmark of 10% and is higher than the average for other comparable councils by locality (7.5%). However, this is lower than the average for comparable SEIFA ranked councils (11.1%).
- 12.6% of households in the LGA may meet the definition of housing cost stress, which is higher than the average in comparable council areas based on locality (10.5%), and SEIFA (8.6%).

In response to stakeholder concerns about the ability of vulnerable ratepayers to absorb the increase, we note that the council has:

- reduced the rate of its proposed MR and SV increase (from the initial lowest proposed rate of 55.49% to 48.4%)<sup>e</sup>
- increased the period over which the cumulative increase would be spread to 3 years (instead of the initially proposed 2 years), to better enable any vulnerable ratepayers to absorb the increase
- revised its hardship policy and committed to further revise this if an SV is approved
- committed to voluntarily increase the pensioner concession by \$50 if an SV is approved.<sup>109</sup>

We consider that these measures may help ratepayers absorb the impact of the proposed MR increase.

## 11.5 OLG Criterion 3: Community awareness

OLG Criterion 3 requires IPART to assess the consultation the council has undertaken to obtain the community's views on the proposal.

Note: See Appendix A for the full criterion.

We found that the council on balance met this criterion.

The council undertook community consultation as part of its broader SV application. On balance, we consider that the council has made the community aware of the proposed increase in the minimum rates and considered community feedback.

However, we noted some shortcomings in the council's consultation materials and consider that the council could have provided clearer information in its consultation materials about the minimum rates increase. In particular, the materials could have more clearly explained the rationale for the minimum rates increase, including how it differs from the proposed SV.

## 11.6 Our assessment against criterion 3 for minimum rates increase

The council included information about the minimum rates increase as part of its consultation materials on its SV proposal, including:

- a mailed ratepayer letter (4,912 mailed)
- a resident newsletter (4,500 delivered)
- community information packs available online and distributed in person at in-person information sessions and the council's front counter.<sup>110</sup>

<sup>e</sup> The cumulative increases for the council's SV and MR differ by 0.02%. Based on IPART calculations, the SV cumulative increase is 48.33% compared with 48.35% for MR. This minor difference arises from rounding, as minimum rate dollar amounts are rounded to the nearest dollar when calculating cumulative increases.

These consultation materials and the LTFP included a rates impact table to present the impact of the MR increase, which showed the annual increase of the proposed MR for minimum ratepayers in dollar terms, including the proposed rate by Year 3 (2028-29).

The council sought community feedback on its proposed MR increase as part of its consultation on its proposed SV. This includes through online and emailed feedback submissions.

In response to community feedback around affordability concerns, we note that the council:

- reduced the proposed SV and MR increase to 48.4% over 3 years
- revised its hardship policy and committed to further revise this if an SV is approved
- committed to increase its pensioner concession by \$50 if an SV is approved.<sup>111</sup>

We note due to the council reducing the proposed MR increase, there are differences when comparing the council's application to most of its consultation materials. We consider the community was not adversely affected from this because the council applied for a lower increase than what it consulted on.

We noted that the council's IP&R documents and consultation materials have some shortcomings.

- Some of the council's community consultation materials focused on the SV proposal and did not refer to the MR proposal. This included the council's Micromex survey, radio advertisements and some of the council's media releases.<sup>112</sup>
- While the council's LTFP and consultation materials provided the annual amount payable under its proposed MR in dollar terms, it did not specify the amount of the increase in dollar terms, compared to the current rate.
- The LTFP and related consultation did not clearly outline the rationale for the minimum rates increase, compared to its SV proposal.

On balance, however, we consider that the council's consultation process enabled sufficient awareness on the extent of the MR increase and provided appropriate opportunity for community feedback, noting that the MR increase aligned with the proposed SV increase.

Consultation with the community on the proposed minimum rates increase was undertaken as part of the broader consultation process for the SV. Please see Chapter 5 for more details on the council's consultation initiatives.

## 11.7 We have approved the minimum rates increase application

In conclusion, we found the council's minimum rates increase application met the requirements of the OLG's MR Guidelines. The council communicated that improving the equity of its rating structure while strengthening financial sustainability was the rationale for increasing the minimum rates. We note the council considered the impact of its proposed MR increase, by reducing the increase from 55.49% over 2 years to 48.4% distributed over 3 years. Additionally, the council is proposing additional support for vulnerable ratepayers by committing to review its hardship policy and pensioner concessions.

Table 11.3 Approved minimum rate

	<b>2025-26 (current)</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	<b>Cumulative increase (%)</b>
Minimum rate – Residential	637	774	867	945	-
% increase	-	21.5%	12.0%	9.0%	48.4%
\$ increase	-	137	93	78	308
Minimum rate – Business	637	773	867	945	-
% increase	-	21.5%	12.0%	9.0%	48.4%
\$ increase	-	137	93	78	308

Note: Percentage increases are rounded to one decimal place.

Our *Instrument Under Section 548(3)(a) of the Local Government Act 1993 – Minimum Rates for Glen Innes Severn Council for 2026-27* gives legal effect to this decision.

# Appendices

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Appendix A >>

OLG Assessment Criteria



## A.1 Special Variations assessment materials

The Office of Local Government (OLG) sets the criteria for assessing special variation applications in its special variation guidelines. The guidelines help councils prepare an application to increase general income by means of a special variation.

A special variation allows a council to increase its general income above the rate peg. Special variations can be for a single year or over multiple years and can be temporary or permanent.

IPART applies the criteria in the guidelines to assess councils' applications. In brief, the criteria for a special variation include:

1. the need for, and purpose of a different revenue path for the council's General Fund must be clearly set out and explained in the council's IP&R documents
2. there must be evidence that the community is aware of the need for and extent of a proposed rate rise
3. the impact on affected ratepayers must be reasonable
4. the relevant IP&R documents must be exhibited (where required) approved and adopted by the council
5. the IP&R documents or the council's application must explain and quantify the productivity improvements and cost containment strategies of the council
6. any other matter that IPART considers relevant.

We also provide comprehensive guidance on our approach to assessing special variation applications. This includes information for councils on our expectations of how to engage with their community on any proposed rate increases (see our [guidance booklet](#)).

### Criterion 1: Financial need

**The need for, and purpose of, a different revenue path for the council's General Fund (as requested through the special variation) is clearly articulated and identified in the council's IP&R documents**, in particular its Delivery Program, Long-Term Financial Plan and Asset Management Plan where appropriate.

In establishing need for the special variation, the relevant IP&R documents should canvass alternatives to the rate rise. In demonstrating this need councils must indicate the financial impact in their Long-Term Financial Plan applying the following two scenarios:<sup>a</sup>

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

<sup>a</sup> OLG, IP&R Manual for Local Government "Planning a Sustainable Future", March 2013, p 71

The IP&R documents and the council's application should provide evidence to establish the community need/desire for service levels/project and limited council resourcing alternatives. Evidence could also include analysis of council's financial sustainability conducted by Government agencies.

In assessing this criterion, IPART will also consider whether and to what extent a council has decided not to apply 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 special variation.

## Criterion 2: Community awareness

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

## Criterion 3: Impact on ratepayers is reasonable

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

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

In assessing the impact, IPART may also consider:

- Socio-Economic Indexes for Areas (SEIFA) data for the council area; and
- Whether and to what extent a council has decided not to apply the full percentage increases available to it in one or more previous years under section 511 of the *Local Government Act*.

<sup>b</sup> See section 4 of IPART's [2026-27 guidance booklet](#).

## Criterion 4: IP&R documents are exhibited

**The relevant IP&R documents<sup>c</sup> must be exhibited (where required), approved and adopted by the council** before the council applies to IPART for a special variation to its general income. We expect that councils will hold an extraordinary meeting if required to adopt the relevant IP&R documents before the deadline for special variation applications.

## Criterion 5: Productivity improvements and cost containment strategies

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

Councils should present their productivity improvements and cost containment strategies in the context of ongoing efficiency measures and indicate if the estimated financial impact of the ongoing efficiency measures have been incorporated in the council's Long-Term Financial Plan.

## Criterion 6: Any other matter that IPART considers relevant

**Any other matter** that IPART considers relevant.

The criteria for all types of special variation are the same. However, the magnitude or extent of evidence required for assessment of the criteria is a matter for IPART.

## A.2 Minimum Rates assessment criteria

The Office of Local Government (OLG) sets the criteria for assessing minimum rate applications in its minimum rates [guidelines](#). The guidelines help councils prepare an application to increase general income by means of a special variation.

Section 548 of the *Local Government Act 1993* (the Act) allows a council to specify a minimum amount of a rate to be levied on each parcel of land. If a council makes an ordinary rate for different categories or sub-categories of land, it may specify a different minimum amount for each category or sub-category.

If a council resolves to adopt a minimum amount of a rate, the minimum amount must not exceed the relevant permissible limits provided for in section 548(3) of the Act and clause 126 of the Local Government (General) Regulation 2005 (Regulation), unless the Independent Pricing and Regulatory Tribunal (IPART) or the Minister has approved a higher amount by issuing an instrument under section 548(3), or the council is entitled to increase its minimum ordinary rate under section 548(4) and (5) of the Act.

IPART will assess applications for minimum rates above the statutory limit against the following set of criteria (in addition to any other matters which IPART considers relevant):

<sup>c</sup> The relevant documents are the Community Strategic Plan, Delivery Program, and Long-Term Financial Plan and where applicable, Asset Management Plan. Of these, the Community Strategic Plan and Delivery Program require (if amended), public exhibition for 28 days. It would also be expected that the Long-Term Financial Plan (General Fund) be posted on the council's web site.

1. the rationale for increasing minimum rates above the statutory amount,
2. the impact on ratepayers, including the level of the proposed minimum rates and the number and proportion of ratepayers that will be on the minimum rates, by rating category or sub-category, and
3. the consultation the council has undertaken to obtain the community's views on the proposal.

It is the council's responsibility to provide sufficient evidence in its application to justify the minimum rates increase. Where applicable, councils should make reference to the relevant parts of their Integrated Planning and Reporting (IP&R) documentation to demonstrate how the criteria have been met.

Appendix B 

Projected revenue, expenses  
and operating balance

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B

As a condition of IPART's approval, the council is to report until 2033-34 against its proposed SV expenditure and projected revenue, expenses and operating balance as set out in its LTFP (see Table B.1 and Table B.2). It also needs to report on its progress against future productivity improvements and cost containment strategies that it set out in its application and as summarised below.

Revenues and operating results in the annual accounts are reported both inclusive and exclusive of capital grants and contributions. To isolate ongoing trends in operating revenues and expenses, our analysis of the council's operating account in the body of this report excludes capital grants and contributions.

## Productivity improvements and cost containment strategies

Our analysis of the council's future productivity and cost containment can be found in Chapter 8 of this report.

As set out in the council's response in section 7.3(a) of its SV application Part B, its upcoming initiatives included:

- Productivity and cost containment improvements to date, which the council has advised achieved around \$2 million in annual efficiency gains and cost savings. These include:
  - \$761,000 from re-allocation of overhead expenses from the General Fund to the council's water, sewer and domestic waste funds
  - \$550,000 from changes to depreciation following a revision of its depreciation methodology
  - \$100,000 in savings identified from the council's business improvement program (Elevate360)
  - \$650,000 from service and program reviews.<sup>113</sup>
- Some strategies for further improving its productivity and efficiency in the coming years, including:
  - planned sale of underutilised property assets
  - undertaking council service reviews to explore opportunities for further efficiencies
  - implementation of its Civica business system which allow for efficiency opportunities
  - review of its depreciation methodology and assumptions
  - implementation of its Elevate360 organisation improvement program to identify efficiencies and streamline processes.<sup>114</sup>

Table B.1 Long-Term Financial Plan – Summary of projected operating statement for Glen Innes Severn Council under its proposed SV application (\$'000)

	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Total revenue	42,215	44,369	46,245	41,527	42,549	43,573	44,673	45,817	47,018	48,143
Total expenses	37,450	38,487	39,499	40,150	40,946	42,008	42,985	44,020	45,075	46,111
Operating result from continuing operations	4,765	5,882	6,746	1,377	1,603	1,565	1,688	1,797	1,943	2,032
Net operating result before capital grants and contributions	-3,070	-1,953	-1,089	-243	-17	-55	68	177	323	412
Cumulative net operating result before capital grants and contributions	-3,070	-5,023	-6,112	-6,355	-6,372	-6,427	-6,359	-6,182	-5,859	-5,447

Note: Numbers may not add due to rounding.

Source: Glen Innes Severn Council, [Application Part A](#), Worksheet 10 and IPART calculations.

Table B.2 Proposed program – summary of projected expenditure plan for Glen Innes Severn Council under its proposed SV application (\$'000)

	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
<b>Fund existing services levels</b>	1,291	1,315	1,450	600	1,200	1,350	1,464	1,350	1,350	1,250
<b>Fund new/enhanced service levels</b>										
Economic Development	50	52	53	55	56	58	60	61	63	65
Our Towns	200	206	212	219	225	232	239	246	253	261
<b>Renewals</b>										
Roads (including footpath, kerb and gutter)	0	0	0	2,069	5,569	3,334	1,569	2,069	1,269	0
Land, buildings and other infrastructure	0	0	0	500	500	500	500	0	0	0

Note: Numbers may not add due to rounding.

Source: Glen Innes Severn Council, [Application Part A](#), Worksheet 8 and IPART calculations.

Appendix C >>

Results of IPART's public  
consultation feedback form



As part of our stakeholder engagement, we published a survey-style feedback form that asked respondents 15 questions relating to:

- support or opposition to the council's SV application
- views on the affordability of the proposed SV
- awareness of the proposed SV
- views on the council's past and proposed cost management strategies.

We accepted responses for 3 weeks from 17 February 2026 to 9 March 2026.

We received 328 responses on Glen Innes Severn Council's SV application.

A summary of the results is also available in Chapter 3. This appendix provides the results for questions about affordability, awareness of the SV, and the council's past and proposed cost management strategies. It also provides the breakdown of the categories of ratepayers that responded.

We note that while this was a survey-style feedback form, it was not a statistically representative survey. Respondents were able to self-select to provide feedback and the results may not be representative of the whole community's views.

Table C.1 Responses to reasons that oppose the proposed rate increase

Reasons for opposing the proposed rate increase	Number of responses	Percentage of responses
Cost of living pressures are too high to afford a rate increase	268	83%
The council has not been effectively managing its budget	284	88%
The council is not effectively managing its infrastructure	254	79%
I disagree with the purpose of the proposed rate increase	185	57%
I disagree with the size of the proposed rate increase	275	85%
I disagree with the proposed rates structure	159	49%
I have other concerns that are not listed here	36	11%
I have no concerns with the proposed rate increase	3	1%

Note: The total number of responses for each question was 322. The reasons were provided by IPART. The respondents were able to select multiple answers and were not required to respond to this question.

Source: IPART.

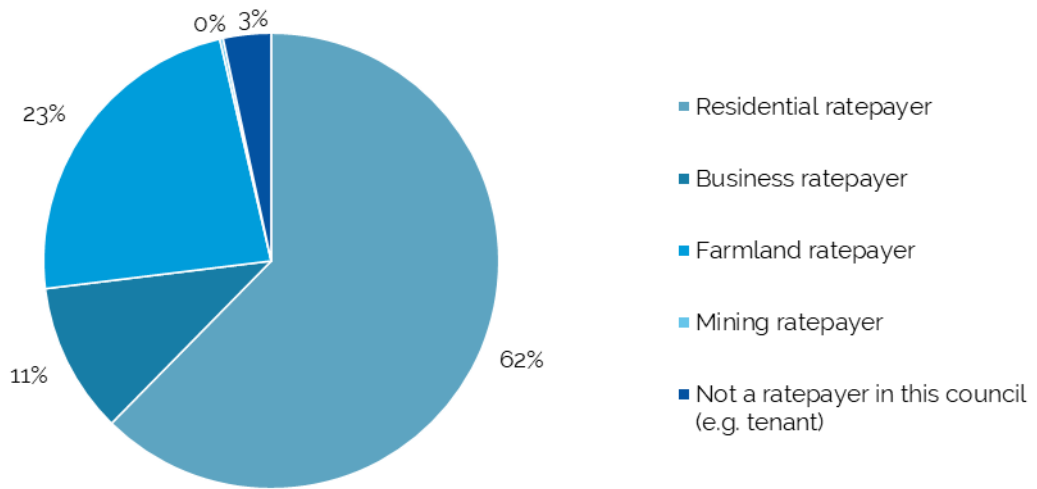
Table C.2 Responses to reasons that support the proposed rate increase

Reasons for supporting the proposed rate increase	Number of responses	Percentage of responses
Current infrastructure needs to be fixed or upgraded with increased funding	71	22%
Current services are inadequate and need more funding	41	13%
I recognize that the council has financial sustainability issues which the funding will help address	75	23%
I agree with the purpose of the special variation	6	2%

Reasons for supporting the proposed rate increase	Number of responses	Percentage of responses
I agree with the proposed rates structure	2	1%
I have other reasons for supporting the proposal not listed here	34	11%
I have no reasons to support the proposed rate increase	182	57%

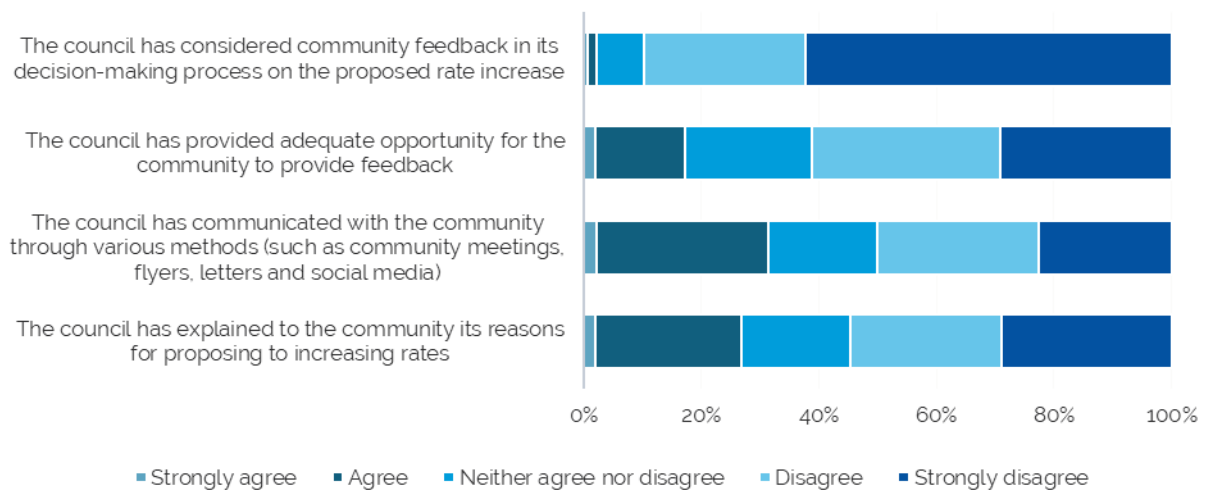
Note: The total number of responses for each question was 321. The reasons were provided by IPART. The respondents were able to select multiple answers and were not required to respond to this question.  
Source: IPART.

Figure C.1 Respondent ratepayer types



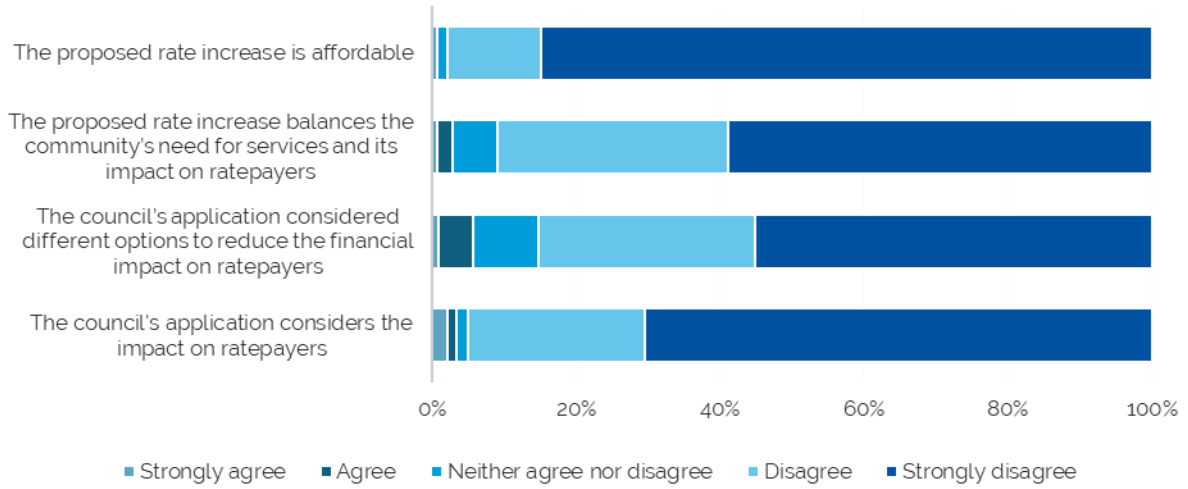
Note: The total number of responses for each question was 326. The numbers in the chart show the number of respondents that selected that response.  
Source: IPART.

Figure C.2 Responses to questions about awareness and understanding of the proposal



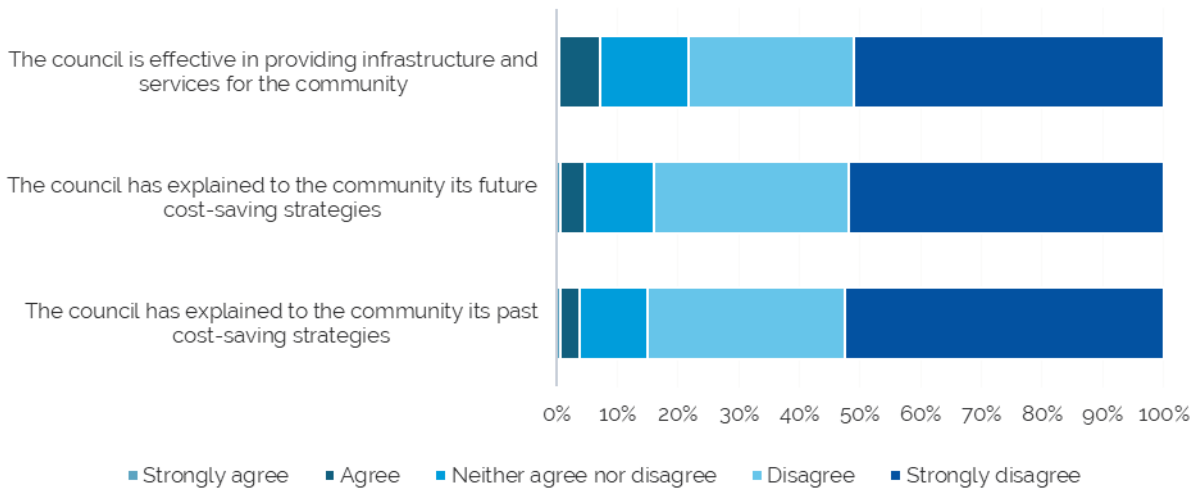
Note: The average total number of responses for each question was 321. The numbers in the chart show the number of respondents that selected that response.  
Source: IPART.

Figure C.3 Responses to questions about affordability



Note: The total number of responses for each question was around 321. The numbers in the chart show the number of respondents that selected that response.  
Source: IPART.

Figure C.4 Responses to questions about the council's cost-saving strategies



Note: The total number of responses for each question was around 319. The numbers in the chart show the number of respondents that selected that response.  
Source: IPART.

Appendix D 

Glossary



D

Term	Meaning
ABS	Australian Bureau of Statistics
ASV	<a href="#">Additional Special Variation</a> . This was a one-off round of special variations of up to 2.5% available to councils in 2022-23 in response to a rate peg that was lower than councils expected in a high inflation environment. Applications were assessed against a special set of criteria developed by the OLG.
Baseline scenario	Shows the impact on the council's operating and infrastructure assets' performance without the proposed SV revenue and expenditure.
Baseline with SV expenditure scenario	Includes the council's full expenses from its proposed SV, without the additional revenue from the proposed SV. This scenario is a guide to the council's financial sustainability if it still went ahead with its full expenditure program included in its application, but could only increase general income by the rate peg percentage.
FTE	Full Time Equivalent
General income	Income from ordinary rates, special rates and annual charges, other than income from other sources such as special rates and charges for water supply services, sewerage services, waste management services, annual charges for stormwater management services, and annual charges for coastal protection services.
IPART	The Independent Pricing and Regulatory Tribunal of NSW
IP&R	Integrated Planning & Reporting
LGA	Local Government Area
Local Government Act	<i>Local Government Act 1993</i> (NSW)
LTFP	Long-Term Financial Plan
MR	Minimum rates are the minimum amount of an ordinary rate that a council may levy. This must not exceed the statutory maximum set out in section 548(3)(a) of the Local Government Act, unless IPART (under delegation from the Minister) has approved a higher amount.
OLG	The Office of Local Government
OLG MR Guidelines	<a href="#">Guidelines for the preparation of an application to increase minimum rates above the statutory limit.</a>
OLG SV Guidelines	<a href="#">Guidelines for the preparation of an application for a special variation to general income.</a>
OPR	The Operating Performance Ratio (OPR) measures whether a council's income will fund its costs, where expenses and revenue are exclusive of capital grants and contributions, and net of gains/losses on the sale of assets.
PGI	Permissible General Income is the notional general income of a council for the previous year as varied by the percentage (if any) applicable to the council. A council must make rates and charges for a year so as to produce general income of an amount that is lower than the PGI.
Proposed SV scenario	Includes the council's proposed SV revenue and expenditure.
Rate peg	The term 'rate peg' refers to the annual order published by IPART (under delegation from the Minister) in the gazette under s 506 of the <i>Local Government Act 1993</i> .
SEIFA	Socio-Economic Indexes for Areas (SEIFA) is a product developed by the ABS that ranks areas in Australia according to relative socio-economic advantage and disadvantage. The indexes are based on information from the five-yearly Census. It consists of four indexes, the Index of Relative Socio-economic Disadvantage (IRSD), the Index of Relative Socio-economic Advantage and Disadvantage (IRSAD), the Index of Economic Resources (IER), and the Index of Education and Occupation (IEO).
SV or SRV	Special Variation is the percentage by which a council's general income for a specified year may be varied as determined by IPART under delegation from the Minister.

- <sup>1</sup> Glen Innes Severn Council, [SV Application Part B](#), February 2026, pp 3-4.
- <sup>2</sup> Glen Innes Severn Council, [MR Application Part B](#), February 2026, pp 5-6; Glen Innes Severn Council, Responses to Request for Information, dated 10 March 2026.
- <sup>3</sup> Glen Innes Severn Council, [SV Application Part B](#), February 2026, p 5.
- <sup>4</sup> Glen Innes Severn Council, [Community Engagement Materials](#), February 2026, p 3; Glen Innes Severn Council, [Community Feedback – Council Minute 19 June 2025](#), p 14.
- <sup>5</sup> [Local Government Act 1993 \(NSW\), Section 511](#).
- <sup>6</sup> Glen Innes Severn Council, [SV Application Part B](#), February 2026, p 5.
- <sup>7</sup> Submission on Glen Innes Severn Council's Special Variation application, p 71.
- <sup>8</sup> Glen Innes Severn Council, [Community Engagement Materials](#), February 2026, pp 8, 11, 22; Glen Innes Severn Council, [Community Feedback – Council Minute 19 June 2025](#), p 21.
- <sup>9</sup> Glen Innes Severn Council, [Community Feedback – Council Minute 19 June 2025](#), pp 46-47.
- <sup>10</sup> [Local Government Act 1993 \(NSW\), section 556\(1\)](#).
- <sup>11</sup> [Local Government Act 1993 \(NSW\), section 514](#).
- <sup>12</sup> Glen Innes Severn Council, [LTFP](#), June 2025, p 7; Glen Innes Severn Council, [Delivery Program](#), June 2025, p 17.
- <sup>13</sup> Glen Innes Severn Council, [LTFP](#), June 2025, pp 7-8; Glen Innes Severn Council, [Delivery Program](#), June 2025, p 17.
- <sup>14</sup> Glen Innes Severn Council, [LTFP](#), June 2025, p 8.
- <sup>15</sup> Glen Innes Severn Council, [Delivery Program](#), June 2025, p 16; Glen Innes Severn Council, [LTFP](#), June 2025, p 8.
- <sup>16</sup> Glen Innes Severn Council, [Community Strategic Plan](#), June 2025, p 39; Glen Innes Severn Council, [Operational Plan](#), June 2025, p 37.
- <sup>17</sup> Glen Innes Severn Council, [LTFP](#), June 2025, p 8; Glen Innes Severn Council, [SV Application Part B](#), February 2026, p 30.
- <sup>18</sup> Glen Innes Severn Council, [LTFP](#), June 2025, p 6; Glen Innes Severn Council, [SV Application Part B](#), February 2026, p 30; Glen Innes Severn Council, [Delivery Program](#), June 2025, p 16.
- <sup>19</sup> Glen Innes Severn Council, [LTFP](#), June 2025, p 30.
- <sup>20</sup> Glen Innes Severn Council, [SV Application Part B](#), February 2026, pp 31-32, 37.
- <sup>21</sup> Glen Innes Severn Council, Responses to Request for Information, dated 13 February 2026; Glen Innes Severn Council, Responses to Request for Information, dated 20 March 2026.
- <sup>22</sup> Office of Local Government, [Performance Benchmarks](#), May 2020.
- <sup>23</sup> Glen Innes Severn Council, [Annual Financial Statements for the year ended 30 June 2024](#), p 79; Glen Innes Severn Council, [Annual Financial Statements for the year ended 30 June 2023](#), p 78.
- <sup>24</sup> Glen Innes Severn Council, [Annual Financial Statements for the year ended 30 June 2024](#), p 57; Glen Innes Severn Council, [Annual Financial Statements for the year ended 30 June 2023](#), p 55.
- <sup>25</sup> Glen Innes Severn Council, [SV Application Part B](#), February 2026, pp 31, 41.
- <sup>26</sup> Glen Innes Severn Council, [Annual Financial Statements for the year ended 30 June 2025](#), p 34.
- <sup>27</sup> Glen Innes Severn Council, [Annual Financial Statements for the year ended 30 June 2025](#), p 34.
- <sup>28</sup> Glen Innes Severn Council, [Annual Financial Statements for the year ended 30 June 2025](#), p 34.
- <sup>29</sup> Glen Innes Severn Council, [SV Application Part B](#), February 2026, p 6; Glen Innes Severn Council, [Ordinary Council Meeting Minutes 24 July 2025](#), p 35.
- <sup>30</sup> Glen Innes Severn Council, [Annual Financial Statements for the year ended 30 June 2025](#), p 35.
- <sup>31</sup> Glen Innes Severn Council, [SV Application Part B](#), February 2026, p 5.
- <sup>32</sup> Glen Innes Severn Council, Responses to Request for Information, dated 20 March 2026.
- <sup>33</sup> Glen Innes Severn Council, [LTFP](#), June 2025, p 30.
- <sup>34</sup> Glen Innes Severn Council, [LTFP](#), June 2025, p 8; Glen Innes Severn Council, [SV Application Part B](#), February 2026, p 30.
- <sup>35</sup> Glen Innes Severn Council, [LTFP](#), June 2025, pp 5-6, 17; Glen Innes Severn Council, [SV Application Part B](#), February 2026, p 41.
- <sup>36</sup> Glen Innes Severn Council, [SV Application Part B](#), February 2026, p 6.
- <sup>37</sup> New South Wales Treasury Corporation, [September 2019 loan facilities guidelines for local councils](#), p 3.
- <sup>38</sup> Glen Innes Severn Council, [SV Application Part B](#), February 2026, p 30.
- <sup>39</sup> Glen Innes Severn Council, [SV Application Part B](#), February 2026, pp 30, 45.
- <sup>40</sup> Glen Innes Severn Council, [LTFP](#), p 6; Glen Innes Severn Council, [Delivery Program](#), June 2025, p 19.
- <sup>41</sup> Glen Innes Severn Council, [Delivery Program](#), June 2025, pp 16, 19.
- <sup>42</sup> Glen Innes Severn Council, [Delivery Program](#), June 2025, pp 16, 19.
- <sup>43</sup> Audit Office of New South Wales, [Report on Local Government 2025](#), p 64.
- <sup>44</sup> Glen Innes Severn Council, [Community Engagement Materials](#), February 2026, pp 2-3, 8.
- <sup>45</sup> Glen Innes Severn Council, [Community Engagement Materials](#), February 2026, pp 1, 7, 10, 14, 25, 29, 37.
- <sup>46</sup> Glen Innes Severn Council, [Community Feedback – Council Minute 19 June 2025](#), pp 69-84.
- <sup>47</sup> Glen Innes Severn Council, [Community Engagement Materials](#), February 2026, p 3; Glen Innes Severn Council, [Community Feedback – Council Minute 19 June 2025](#), p 14.
- <sup>48</sup> Glen Innes Severn Council, [Community Feedback – Council Minute 19 June 2025](#), pp 88, 92, 94.
- <sup>49</sup> Glen Innes Severn Council, [Community Feedback – Council Minute 19 June 2025](#), p 84.
- <sup>50</sup> Glen Innes Severn Council, [Community Feedback – Council Minute 19 June 2025](#), p 81; Glen Innes Severn Council, [SV Application Part B](#), February 2026, p 7.
- <sup>51</sup> Glen Innes Severn Council, [LTFP](#), June 2025, pp 31-34.
- <sup>52</sup> Glen Innes Severn Council, [Delivery Program](#), June 2025, p 19.
- <sup>53</sup> Glen Innes Severn Council, [Community Feedback – Council Minute 19 June 2025](#), p 129.
- <sup>54</sup> Glen Innes Severn Council, [Community Feedback – Council Minute 19 June 2025](#), pp 165-166.
- <sup>55</sup> Glen Innes Severn Council, [Community Feedback – Council Minute 19 June 2025](#), pp 165-166.

- <sup>56</sup> Glen Innes Severn Council, [Community Feedback – Council Minute 19 June 2025](#), pp 165-166.
- <sup>57</sup> Glen Innes Severn Council, [SV Application Part B](#), February 2026, pp 7, 58-60; Glen Innes Severn Council, Responses to Request for Information, dated 10 March 2026.
- <sup>58</sup> Glen Innes Severn Council, [SV Application Part A](#), February 2026, WS7 – Impact on Rates.
- <sup>59</sup> Glen Innes Severn Council, [SV Application Part A](#), February 2026, WS12 – Other; Glen Innes Severn Council, Responses to Request for Information, dated 27 March 2026.
- <sup>60</sup> Glen Innes Severn Council, Responses to Request for Information, dated 10 March 2026.
- <sup>61</sup> Glen Innes Severn Council, [Community Feedback – Council Minute 19 June 2025](#), p 165.
- <sup>62</sup> Glen Innes Severn Council, [Financial Hardship Policy](#), September 2025, pp 4-6.
- <sup>63</sup> Glen Innes Severn Council, Responses to Request for Information, dated 10 March 2026.
- <sup>64</sup> Glen Innes Severn Council, Responses to Request for Information, dated 10 March 2026; Glen Innes Severn Council, [Financial Hardship Policy](#), September 2025, pp 7-8.
- <sup>65</sup> Glen Innes Severn Council, [SV Application Part B](#), February 2026, p 61.
- <sup>66</sup> Glen Innes Severn Council, Responses to Request for Information, dated 27 March 2026; Glen Innes Severn Council, [SV Application Part A](#), February 2026, WS12 - Other.
- <sup>67</sup> Glen Innes Severn Council, Responses to Request for Information, dated 10 March 2026.
- <sup>68</sup> Glen Innes Severn Council, [Ordinary Council Meeting Minutes 24 April 2025](#), p 8.
- <sup>69</sup> Glen Innes Severn Council, [Ordinary Council Meeting Minutes 19 June 2025](#), p 12.
- <sup>70</sup> Glen Innes Severn Council, [Ordinary Council Meeting Minutes 24 April 2025](#), p 8.
- <sup>71</sup> Glen Innes Severn Council, [Ordinary Council Meeting Minutes 19 June 2025](#), p 12.
- <sup>72</sup> Glen Innes Severn Council, [Ordinary Council Meeting Minutes 24 April 2025](#), p 12.
- <sup>73</sup> Glen Innes Severn Council, [Ordinary Council Meeting Minutes 19 June 2025](#), p 11.
- <sup>74</sup> Glen Innes Severn Council, [Ordinary Council Meeting Minutes 24 April 2025](#), p 10.
- <sup>75</sup> Glen Innes Severn Council, [Ordinary Council Meeting Minutes 19 June 2025](#), p 17.
- <sup>76</sup> Glen Innes Severn Council, [Ordinary Council Meeting Minutes 24 October 2024](#), p 21
- <sup>77</sup> Glen Innes Severn Council, [SV Application Part B](#), February 2026, p 64.
- <sup>78</sup> Glen Innes Severn Council, [SV Application Part B](#), February 2026, pp 68, 69.
- <sup>79</sup> Glen Innes Severn Council, [SV Application Part B](#), February 2026, pp 71-72.
- <sup>80</sup> Glen Innes Severn Council, [SV Application Part B](#), February 2026, p 67.
- <sup>81</sup> Glen Innes Severn Council, [SV Application Part B](#), February 2026, pp 67-68.
- <sup>82</sup> Glen Innes Severn Council, [SV Application Part B](#), February 2026, pp 70-71.
- <sup>83</sup> Glen Innes Severn Council, [SV Application Part B](#), February 2026, pp 70-71.
- <sup>84</sup> Glen Innes Severn Council, [SV Application Part B](#), February 2026, p 72.
- <sup>85</sup> Glen Innes Severn Council, [LTFP](#), June 2025, p 114.
- <sup>86</sup> Glen Innes Severn Council, [SV Application Part B](#), February 2026, p 72.
- <sup>87</sup> Glen Innes Severn Council, [SV Application Part B](#), February 2026, pp 68-69.
- <sup>88</sup> Glen Innes Severn Council, [SV Application Part B](#), February 2026, pp 70-71.
- <sup>89</sup> Glen Innes Severn Council, [SV Application Part B](#), February 2026, pp 67, 70-73.
- <sup>90</sup> Glen Innes Severn Council, [SV Application Part B](#), February 2026, pp 70-72.
- <sup>91</sup> Glen Innes Severn Council, [SV Application Part B](#), February 2026, p 70.
- <sup>92</sup> Glen Innes Severn Council, [SV Application Part B](#), February 2026, p 72.
- <sup>93</sup> Glen Innes Severn Council, [SV Application Part B](#), February 2026, p 72.
- <sup>94</sup> Glen Innes Severn Council, Responses to Request for Information, dated 27 March 2026.
- <sup>95</sup> Glen Innes Severn Council, [SV Application Part B](#), February 2026, p 72.
- <sup>96</sup> IPART, [LG Determination – Glen Innes Severn Council's Additional Special Variation Application for 2022-23](#), p 1.
- <sup>97</sup> IPART, [LG Determination – Glen Innes Severn Council's Special Variation Application for 2014-15](#), p 2.
- <sup>98</sup> Glen Innes Severn Council, [Declaration of Compliance with Conditions in Past Instruments](#), January 2026, p 1.
- <sup>99</sup> Glen Innes Severn Council, [Declaration of Compliance with Conditions in Past Instruments – revised 27 March 2026](#), p 1.
- <sup>100</sup> Glen Innes Severn Council, Responses to Request for Information, dated 10 March 2026.
- <sup>101</sup> Glen Innes Severn Council, [MR Application Part B](#), February 2026, p 19.
- <sup>102</sup> Glen Innes Severn Council, [MR Application Part B](#), February 2026, p 19.
- <sup>103</sup> Glen Innes Severn Council, [MR Application Part B](#), February 2026, p 19.
- <sup>104</sup> Glen Innes Severn Council, [MR Application Part B](#), February 2026, pp 19, 29.
- <sup>105</sup> Glen Innes Severn Council, [MR Application Part B](#), February 2026, p 24.
- <sup>106</sup> Office of Local Government, [2024-25 Minimum Rates Data](#), April 2026.
- <sup>107</sup> Glen Innes Severn Council, [Community Feedback – Council Minute 19 June 2025](#), pp 165-166.
- <sup>108</sup> Glen Innes Severn Council, [Community Feedback – Council Minute 19 June 2025](#), pp 165-166.
- <sup>109</sup> Glen Innes Severn Council, [MR Application Part B](#), February 2026, pp 17, 31.
- <sup>110</sup> Glen Innes Severn Council, [Community Engagement Materials](#), February 2026, pp 2, 24-56.
- <sup>111</sup> Glen Innes Severn Council, [MR Application Part B](#), February 2026, p 31.
- <sup>112</sup> Glen Innes Severn Council, [Community Engagement Materials](#), February 2026, pp 1-21.
- <sup>113</sup> Glen Innes Severn Council, [SV Application Part B](#), February 2026, pp 68-69.
- <sup>114</sup> Glen Innes Severn Council, [SV Application Part B](#), February 2026, pp 70-71.