

# Instrument Under Section 508A of the Local Government Act 1993

## Special Variation for Hornsby Shire Council for 2023-24 to 2026-27

13 June 2023

This instrument is made by the Independent Pricing and Regulatory Tribunal (**IPART**) as delegate for the Minister administering the *Local Government Act 1993 (Act)* (delegation of 6 September 2010).

IPART determines under section 508A of the Act that:

1. The percentage by which Hornsby Shire Council (**Council**) may increase its general income for the period from Year 2023-24 to Year 2026-27 (inclusive) is 31.05%, consisting of annual increases as set out in the table below:

Year	Annual increase in general income	Cumulative increase in general income
Year 2023-24	8.5%	8.50%
Year 2024-25	7.5%	16.64%
Year 2025-26	6.5%	24.22%
Year 2026-27	5.5%	31.05%

[Note: The Council is required to reduce its income in accordance with the conditions of any previous special variation instrument before it increases its general income in accordance with clause 1.]

2. The percentage increase set out in clause 1 is subject to the following conditions:
  - a. The Council use the Additional Income for the purpose of funding the Proposed Program.
  - b. The Council report in its annual report for each Year from Year 2023-24 to Year 2027-28 (inclusive):
    - i the program of expenditure that was actually funded by the Additional Income, and any differences between this program and the Proposed Program;
    - ii any significant differences between the Council's actual revenues, expenses and operating balance and the projected revenues, expenses and operating balance as outlined in its Long-Term Financial Plan, and the reasons for those differences;
    - iii the outcomes achieved as a result of the Additional Income;
    - iv the productivity savings 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; and
    - v whether or not the Council has implemented the productivity improvements identified in its application, and if not, the rationale for not implementing them.

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3. In this instrument:
- a. **Additional Income** means:
    - i the additional general income raised in accordance with clause 1, less
    - ii the additional general income that would otherwise have been available to the Council under section 506 of the Act.
  - b. **Long Term Financial Plan** means the long term financial plan of the Council summarised in Appendix B of the Report.
  - c. **Proposed Program** means the proposed program of expenditure set out in Appendix B of the Report.
  - d. **Report** means IPART's report entitled 'Hornsby Shire Council – Special Variation Application for 2023-24 – Final Report'.
  - e. **Year** means the period from 1 July to the following 30 June.

13/06/2023

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Signed by: Carmel Donnelly

**Carmel Donnelly PSM**  
**Chair**

On behalf of the Independent Pricing and Regulatory Tribunal  
As delegate for the Minister administering the *Local Government Act 1993*