



Special Variation Application Form Part B

Uralla Shire Council

Application Form

2026-27

[Local Government >](#)



Acknowledgment of Country

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

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

Contact details

Enquiries regarding this document should be directed to a staff member:
Regina Choi (02) 9019 1942
Sheridan Rapmund (02) 9290 8430

The Independent Pricing and Regulatory Tribunal

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

Contents

Council Information	1
1 About this application form	2
2 Description and Context	3
Question 1: What type and size of SV is the council is applying for?	3
Question 2: Is the council applying for a Crown Land Adjustment (CLA) in 2026-27?	4
Question 3: What is the key purpose of the requested SV?	5
Question 4: Is the council proposing to increase minimum rates in conjunction with the special variation?	8
Question 5: Does the council have an expiring SV?	9
Question 6: Does the council have an existing (ongoing) section 508A special variation which applies in 2026-27?	10
Question 7: Has IPART ever approved a special variation (including additional special variations in 2022-23)?	11
Question 8: Does the council have deferred general income increases available to it?	13
3 OLG SV Criterion 1 – Financial need	14
3.1 Additional information required for councils with an existing SV applying for an additional percentage increase	38
3.2 Any other factors that demonstrate the council's financial need (optional)	38
4 OLG SV Criterion 2 – Community awareness and engagement	39
4.1 How did the council engage with the community about the proposed special variation?	39
4.2 Proposed average rates outlined in the council's community consultation materials	48
4.3 Additional information (optional)	49
5 OLG SV Criterion 3 – Impact on ratepayers	50
5.1 How did the council clearly show the impact of any rate rises on the community?	50
5.2 How has the council considered affordability and the community's capacity and willingness to pay?	53
5.3 How has the council addressed (or intend to address) concerns about affordability?	54
5.4 Are there any other factors that may influence the impact of the council's proposed rate rise on ratepayers (optional)?	55
6 OLG SV Criterion 4 – Exhibition and adoption of IP&R documents	56
7 OLG SV Criterion 5 – Productivity improvements and cost-containment	57
7.1 What is the council's strategic approach to improving productivity in its operations and asset management?	57
7.2 What outcomes has the council achieved from productivity improvements and cost containment strategies in past years?	58
7.3 What productivity improvements and cost containment strategies are planned for future years?	61
7.4 How has the council's levels of productivity and efficiency changed over time, and compared to similar councils?	63

8	Council certification and contact information	67
8.1	Certification of application and declaration	67
8.2	Council contact information	68
9	List of required attachments	69
10	Checklists	71

Council Information

Please fill out the table below.

Council name	Uralla Shire Council
Date submitted to IPART	2 February 2026

1 About this application form

This application form is to be completed by councils applying for a special variation (SV) to general income for 2026-27 under section 508(2) or 508A of the *Local Government Act 1993* (LG Act). The application form is in two parts:

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

The SV Application Form Part B collects:

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

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

When completing this Application Form, councils should refer to:

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

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

2 Description and Context

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

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

In Table 1, please use the checkboxes to indicate the type of SV the council is applying for. In Table 2, please provide, rounded to **1 decimal place**, unless otherwise specified in Table 3:

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

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

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

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

In Table 3, please explain if the council would like its instrument issued to a different number of decimal places and if it has used an assumed rate peg that is not 2.5%.

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

- Table 1 Type of special variation

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

- Table 2 The council's proposed special variation

	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
Is this year in the SV period?	Yes	Yes	no	no	no	no	no
Percentage increase	28.5	23	N/a	N/a	N/a	N/a	N/a
Rate peg	3.7	3	N/a	N/a	N/a	N/a	N/a
Cumulative percentage increase over the SV period for s 508A	28.5	58.06	N/a	N/a	N/a	N/a	N/a
Indicate which years are permanent or temporary	Permanent	Permanent	N/a	N/a	N/a	N/a	N/a

- Table 3 Further questions

Question	The council's response
Does the council wish its potential SV instrument to be issued with a different number of decimal places?	<p>USC's resolution is for a proposed permanent two-year 58.06% cumulative SV with the SV to be determined as follows:</p> <ul style="list-style-type: none"> • 2026/27 – 28.5% increase in ordinary rate income • 2027/28 – 23% increase in ordinary rate income <p>USC is therefore seeking the potential SV instrument to be issued to two decimal places.</p>
If the council used an assumed rate peg that is not 2.5%, please briefly justify why it did so.	<p>USC used an estimated rate peg of 3.0% in the second year. This higher than 2.5% was used on the basis that:</p> <ul style="list-style-type: none"> • Recent rate pegs have been higher than 2.5% p.a., • Interest rates are not anticipated to be reduced below 2.5% p.a. in the near future, and • The rate peg uses lag indicators from a period with higher inflation, and • USC is in a growth region, and the rate peg is expected to include a population growth factor (0.7% for the 2025/26 financial year). <p>Had the proposal been for a longer period, USC would have considered reducing the rate peg expectation over the following years to the 2.5% p.a.</p>

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

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

Is the council also applying for a CLA?	No
If so, by what percentage?	Not Applicable
What is the dollar (\$) value for the CLA?	Not Applicable
Who was the prior owner of the Crown Land?	Not Applicable
Briefly outline the reason for the land becoming rateable.	Not Applicable

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

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

The key purpose of the requested Special Variation (SV) is to maintain assets and services at current service levels.

Councils in NSW are under constant pressure to deliver the same services for less and/or more services with the same level of resourcing. Long term this is an unsustainable model.

Uralla Shire Council (USC) has very limited opportunity to materially increase own source revenue and, as a result, an increase in rate revenue combined with further operational efficiencies, is the only viable solution for a financially sustainable Council to maintain current service levels.

The purpose of the SV is to:

1. improve USC's financial sustainability by addressing a significant operating deficit in the general fund,
2. enable USC to maintain its general fund assets in line with USC's asset management plans, particularly roads, community and open space assets,
3. Continue to provide community based services at current service levels,
4. Reduce the heavy reliance upon grant funding for asset renewals, and
5. Address USC's unrestricted cash position that is currently forecast to go into a negative balance in year two of USC's long term financial plan.

No council wants to place an additional financial burden on its residents and ratepayers and USC is no different, however, USC also has a responsibility to manage its assets and financial position appropriately. USC has been experiencing increasing costs which have been significantly higher than the increase in rates revenue which are capped by the rate peg. This has impacted USC's ability to provide services at current targeted service levels in a financially responsible manner.

In considering making an application for a Special Variation (SV), USC has reviewed its recent operating results along with the forecasted operating losses into the future as outlined in USC's adopted Long-Term Financial Plan (LTFP).

With this in mind and noting the current financial position and poor financial outlook, USC has no option but to increase its revenue or significantly reduce costs through service level reductions to close the financial gap of continuing forecasted operational deficits.

During the development of USC's Community Strategic Plan, a few of the key items that were identified by the community were a continuation of:

- Access to and equity of services,
- Well serviced communities, and
- An efficient and effective independent local government.

All of the above requires USC to operate in a financially sustainable manner, to enable to continued provision of assets and services at current service levels.

In combination, if there was no SV while maintaining and/or enhancing current service levels, this will result in a financially unsustainable council. Even with the additional income associated with the proposed SV, should the costs continue to increase at recent levels, it will make it difficult to achieve and maintain the current targeted service levels used to develop the proposal.

USC's solution is to address the operating deficits through a combination of options including efficiency gains from operational improvements, regular review of service levels and methods to increase revenue. With USC seeking to maintain service levels (as the community have told us they want through the Community Strategic Plan (CSP) engagement) and reviewing its assets, this application seeks to address the third component of USC's solution, which is to increase revenue via an increase in rates.

The below table outlines how the SV funds above the rate peg will be allocated.

Functional Area	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Transport	834,186	1,929,606	1,969,408	1,684,046	1,841,371	1,569,070	1,331,617	1,271,001	1,760,158	1,823,413
Community	192,371	272,024	309,059	482,823	437,698	727,167	820,416	955,943	681,808	690,854
Parks & Reserves	159,949	250,037	271,265	459,355	412,811	489,860	703,716	700,198	587,627	591,065
Total	1,186,506	2,451,666	2,549,733	2,626,225	2,691,880	2,786,096	2,855,749	2,927,142	3,029,592	3,105,332

The allocation of the funds as outlined in the table above serves three key purposes.

The first purpose is to address the current operating deficit in the short to medium term. The second purpose is to address USC's unrestricted cash position. The third purpose is to address USC's operating performance ratio in the general fund excluding domestic waste and move into a position where USC meets, or at least gets closer to meeting, the Office of Local Government (OLG) benchmarks.

Addressing the unrestricted cash position is critical to ensure that USC:

- does not trade in an insolvent manner,
- has reserves to meet unforeseen future expenses,
- can be better prepared for future shortfalls created in the current rate peg environment,
- can be prepared for future cost-shifting,
- can meet obligations such as employee leave entitlements,
- achieves the principles of sound financial management per section 8B of the Local Government Act 1993, and
- is able to take advantage of future grant opportunities where matched funding is required that will ultimately lead to a better financial outcome for the residents of the Uralla Shire.

It is very important to note that this unrestricted cash position relates to the general fund, and as was outlined in the community consultation sessions, while USC has a significant amount of cash in the bank, most of this cash is for restricted purposes including but not limited to water infrastructure and services, sewer infrastructure and services, domestic waste, residential accommodation deposits, and restrictions placed on external grants.

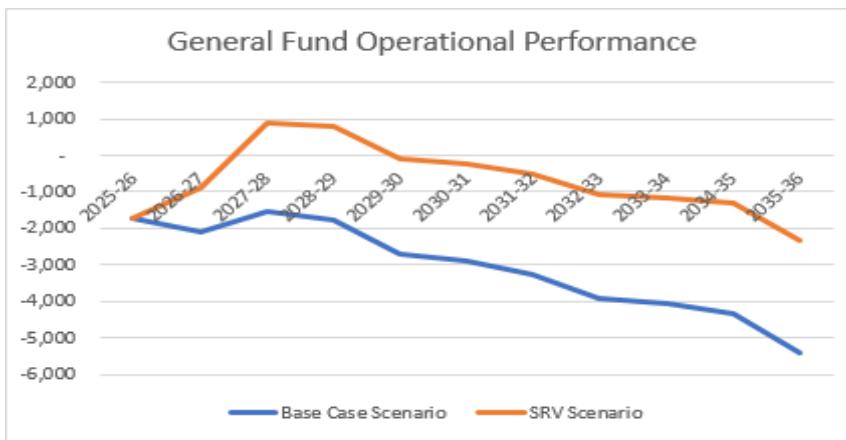
As mentioned above, the third is to address USC's operating performance ratio (OPR) in the general fund excluding domestic waste and move into a position where USC meets the OLG benchmarks.

The current forecast without the SV shows USC's OPR, which has a target of $\geq 0\%$, moving from -10% in 2025/26 to -27% by 2035/36.

General Fund												
Performance indicators	Benchmark	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Operating performance ratio	$\geq 0.00\%$	-10%	-13%	-9%	-10%	-15%	-16%	-18%	-21%	-21%	-22%	-27%
Own source revenue	$\geq 60.00\%$	54%	57%	57%	57%	58%	59%	59%	59%	60%	60%	60%

With the proposed SV, this improves from -10% in 2025/26 to around 0% by 2029/30 before moving back towards -10% by 2035/36. USC will seek to find further efficiency gains and non-rate revenue to target a breakeven value in the long term, noting that further revenue may be generated once the New England Renewable Energy Zone (NEREZ) comes on line and income from voluntary planning agreements becomes available.

General Fund												
Performance indicators	Benchmark	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Operating performance ratio	$\geq 0.00\%$	-10%	-5%	5%	4%	0%	-1%	-2%	-5%	-5%	-6%	-10%
Own source revenue	$\geq 60.00\%$	54%	60%	62%	63%	64%	64%	64%	65%	65%	65%	65%



By targeting a breakeven operating result in the medium term, USC will meet the target benchmark of $\geq 0\%$ without requesting an extensive amount of funds required to meet the benchmark. Any significant request above the benchmark would be placing an unnecessary burden on the community when targeting to maintain current service levels. The proposed SV also allows USC time to investigate other, non-residential rate opportunities to address the current forecasted return to a negative OPR from 2030/31.

Should additional SV's potentially be required in the future, creating a small contingency over the next few years to deal with unforeseen issues, will also delay and/or reduce the scale of any future potential SV's along with reducing and/or removing the associated costs associated with an SV process, however, it is anticipated that revenue from the NEREZ may negate the need to for a further SV in the foreseeable future.

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

Complete Table 4 if the council proposes to increase minimum ordinary rates and/or Table 5 if the council proposes to increase special rates in conjunction with the SV for 2026-27. Otherwise, leave it blank. IPART will also use data provided in Application Form [Part A](#) to understand the details of the proposed SV and minimum amounts of rates.

In some situations, a minimum rates increase will be subject to IPART approval. In these cases, councils will need to also complete *Minimum Rate Increase Application Form Part B 2026-27* (Word document) available on our [website](#). Please see Table 2.4 of the [Guidance Booklet - Special variations: How to prepare and apply](#) for further information on when an additional MR increase application may be required. Councils do not need to submit another Application form Part A (Excel document).

- **Table 4 Minimum rates increase for ordinary rates**

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

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

Not Applicable

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

- Table 5 Minimum rates increase for special rates

Does the council propose to increase the minimum amount of a special rate above the statutory limit?	No
What will the minimum amount of the special rate(s) be after the proposed increase?	Not Applicable
Has the council submitted an application for a minimum rate increase?	Not Applicable

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

Question 5: Does the council have an expiring SV?

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

- on 30 June 2026, or
- at the end of any year in the period the requested SV would apply.

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

Does the council have an SV which is due to expire on 30 June 2026?	No
Does the council have one or more SV/s due to expire during the proposed SV period?	No
If Yes to either question:	Not Applicable
a. When does the SV expire?	
b. What is the percentage to be removed from the council's general income?	Not Applicable
c. What is the dollar amount to be removed from the council's general income?	Not Applicable
Has OLG confirmed the calculation of the amount to be removed?	Not Applicable

Attachments required:

- Instrument(s) approving any SV which expires at 30 June 2026 or during the period covered by the proposed SV.
- OLG advice confirming calculation of the dollar amount to be removed from general income as a result of the expiring SV.

Question 6: Does the council have an existing (ongoing) section 508A special variation which applies in 2026-27?

Complete this question if the council has an existing section 508A multi-year SV instrument which approves an increase to general income above the rate peg for 2026-27 and future years within the period covered by the council's SV application.

If the council has an ongoing section 508A SV and is seeking additional changes to general income during the term of that existing SV, IPART will need to vary the original instrument if the application is approved, rather than issuing a separate SV instrument to apply for 2026-27 (or later years).

Does the council have a section 508A multi-year SV instrument that applies in 2026-27?	No
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If yes to the above question, in the text box below:

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

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

Not Applicable

Attachments required:

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

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

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

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

Does the council have a section 508(2) or 508A SV which IPART has approved?	Yes
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If yes, in the text box below, for each SV approved by IPART, briefly:

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

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

USC has had one previous SV approved, which was the ASV approved in the 2022/23 financial year based on the below determination:

https://www.ipart.nsw.gov.au/sites/default/files/cm9_documents/LG-Determination-Uralla-Shire-Council-Additional-special-variation-application-2022-23-June-2022.PDF

Table 1 Approved ASV – Uralla Shire Council

	2022-23
Increase above the rate peg –permanent	18%
Rate peg	0.7%
Total increase	2.5%

The additional ASV income was reported in USCs audited 2022/23 financial statements, however, unfortunately, due to staff changes in the CFO and Director Corporate & Community Services position during the same period the report was being prepared, the ASV was not specifically reported on in the 2022/23 Annual Report.

USC corrected this oversight on page 21 of the 2024/25 Annual report, which was adopted by USC at its ordinary meeting held 25 November 2025, with the following section added to ensure full transparency. The correction is shown below.

2022-2023 Additional Special Variation

In late 2021, the Independent Pricing and Regulatory Tribunal ("IPART") announced that the rate peg for Uralla Shire Council for the 2022–23 financial year was set at 0.7%, significantly below the 2.5% increase assumed in the Council's adopted LTFP.

Following receipt of the determination, Council raised its concerns with the Office of Local Government ("OLG") regarding the impact of the reduced rate peg on its financial sustainability. After reviewing Council's submission, the Office of Local Government issued a circular advising that councils could apply for a one-off Additional Special Variation ("ASV") for the financial year 2022-23. Following the approval for the ASV, Council resolved at its Ordinary Meeting, held on 26 April 2022, to apply for the variation on the following basis:

That Council apply for a permanent special variation for 2022-23 under section 508(2) of the *Local Government Act 1993 (NSW)* of 2.5% representing \$74,012 additional income (otherwise \$28,761 under the IPART approved 0.7% increase) on the basis that Council considers it has a demonstrable financial need:

1. Such that, in the absence of a special variation, council would have less funds available to meet its obligations as identified in its 2021-22 LTFP; and
2. For the special variation to be retained in its rate base on a going basis as identified in its 2021-22 LTFP; and
3. Have considered the impact on ratepayers and the community in 2022-23 and future years, and considers that it is reasonable.

This disclosure was inadvertently omitted from the 2022–23 Annual Report and is now included in the 2024-25 Annual Report to ensure full transparency and compliance with the reporting requirements of the *Local Government (General) Regulation 2021* and IPART's Guidelines for Rate Variation Disclosures.

USC utilised the funds in accordance with the ASV requirements and USC will ensure processes are in place to meet reporting requirements in the future should the SV application be approved.

Attachments required:

- A declaration by the General Manager as to the council's compliance with the conditions specified in the SV instrument(s).

Attachment 1- Declaration as to Uralla Shire Councils compliance with conditions specified in the SV instruments

- Supporting documents providing evidence of the council's actions to comply with the conditions in the instrument(s). For example, extracts from annual reports or any other publications in which compliance with the conditions of the SV instrument has been reported to ratepayers.
- If applicable, supporting documents providing evidence of the corrective actions undertaken in the event of a failure to comply with the conditions in the SV instrument(s).

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

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

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

In the text boxes also explain:

a. The quantum, rationale and timing of any deferred increases in general income. \$29,000 as noted in USC's permissible income notes in USC's Annual Financial Statements (page 3 of 7 of the Special Schedules).
b. When council plans to catch up on the deferred general income through the catch-up provisions and whether this been included in the LTFP. Year One – 2026/27
c. How does this deferred income impact on the council's need for the SV and its cumulative impact on ratepayers' capacity to pay? The council may also wish to further expand on this question in Table 6 in the OLG Criterion 1 section below. In the context of the SV values, the amount is immaterial and does not impact on USC's need for the SV and its cumulative impact on ratepayers' capacity to pay.

3 OLG SV Criterion 1 – Financial need

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

In Table 6 below, please explain how the council met each component of Criterion 1. Please also provide a reference to evidence in the IP&R documents.

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

- Table 6 OLG Criterion 1 components

Criteria	Evidence of meeting this criterion from the council's IP&R documents	Reference to IP&R documents								
<p>The need for, and purpose of, a different revenue path for the council's General Fund (as requested through the SV) is clearly articulated and identified in the council's IP&R documents</p>	<p>The need for financial sustainability and an SRV is clearly outlined in USC's Integrated Planning & Reporting (IP&R) documents.</p> <p>USC's Community Strategic Plan 2025-2034 outlines:</p> <p>1. The Plan on a Page and outcomes of the community engagement including:</p> <p><i>i) the importance of an <i>independent shire and well-governed community</i>.</i></p> <p>Independent</p> <p>which of the strategies under this pillar are most important to you? (Agree)</p> <table border="1"> <thead> <tr> <th>Strategy</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>1. Informed and collaborative community leaders</td> <td>66.67%</td> </tr> <tr> <td>2. A strategic, accountable, and representative Council</td> <td>86.67%</td> </tr> <tr> <td>3. An efficient and effective independent local government</td> <td>73.33%</td> </tr> </tbody> </table> <p>ii) The importance of Infrastructure upkeep - Calls for better road maintenance, especially in rural areas</p>	Strategy	Percentage	1. Informed and collaborative community leaders	66.67%	2. A strategic, accountable, and representative Council	86.67%	3. An efficient and effective independent local government	73.33%	<p>Attachment 2: Adopted CSP – 2025/34. CSP links to SV</p>
Strategy	Percentage									
1. Informed and collaborative community leaders	66.67%									
2. A strategic, accountable, and representative Council	86.67%									
3. An efficient and effective independent local government	73.33%									

Criteria	Evidence of meeting this criterion from the council's IP&R documents			Reference to IP&R documents				
	<p>2. The Opportunities and Challenges include: Financial sustainability of Council - Rising costs, rate capping, and limited revenue sources challenge Council's ability to maintain infrastructure and services to the standard desired by the community. Cost shifting by State and Federal Government - Increasing responsibilities without matching funding place pressure on Council's resources and long-term service delivery.</p> <p>3. The measures of success section outlines the following: How USC will measure success includes:</p> <table border="1" data-bbox="372 635 1459 921"> <tr> <td data-bbox="372 635 595 921">2.3 Communities that are well serviced with essential infrastructure</td><td data-bbox="595 635 864 921">2.3.1 Maintain current level of infrastructure.</td><td data-bbox="864 635 1459 921"> <p>70% - Transport assets maintained to condition standards (1-3)</p> <p>83% - Building infrastructure assets maintained to condition standards (1-3)</p> <p>66% - Water infrastructure assets maintained to condition standards (1-3)</p> <p>51% - Sewer infrastructure assets maintained to condition standards (1-3)</p> </td></tr> </table> <table border="1" data-bbox="372 944 1459 1222"> <tr> <td data-bbox="372 944 595 1222">4.3 An efficient and effective independent local government.</td><td data-bbox="595 944 864 1222">A financially sustainable Council.</td><td data-bbox="864 944 1459 1222"> <p>(8.92)% - Operating performance ratio</p> <p>55.42% - Own source operating revenue ratio</p> <p>2.22x - Unrestricted current ratio</p> <p>11.26x - Debt service cover ratio</p> <p>9.00% - Rates and annual charges outstanding percentage</p> <p>11.88 mths - Cash expense cover ratio</p> </td></tr> </table>	2.3 Communities that are well serviced with essential infrastructure	2.3.1 Maintain current level of infrastructure.	<p>70% - Transport assets maintained to condition standards (1-3)</p> <p>83% - Building infrastructure assets maintained to condition standards (1-3)</p> <p>66% - Water infrastructure assets maintained to condition standards (1-3)</p> <p>51% - Sewer infrastructure assets maintained to condition standards (1-3)</p>	4.3 An efficient and effective independent local government.	A financially sustainable Council.	<p>(8.92)% - Operating performance ratio</p> <p>55.42% - Own source operating revenue ratio</p> <p>2.22x - Unrestricted current ratio</p> <p>11.26x - Debt service cover ratio</p> <p>9.00% - Rates and annual charges outstanding percentage</p> <p>11.88 mths - Cash expense cover ratio</p>	
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Criteria	Evidence of meeting this criterion from the council's IP&R documents					Reference to IP&R documents																										
	<p>USC's Delivery Program 2026-2029 outlines the following links to service levels driving the need for the SV:</p> <table border="1" data-bbox="372 425 1477 562"> <tr> <td data-bbox="372 425 557 562" rowspan="3">2.3. Well serviced communities</td> <td data-bbox="557 425 714 562">2.3.1</td> <td data-bbox="714 425 1096 562">Define, adopt and implement levels of service for all relevant asset classes</td> <td data-bbox="1096 425 1275 562">Works & Civil</td> <td data-bbox="1275 425 1477 562">Manager Civil Infrastructure</td> </tr> <tr> <td data-bbox="557 562 714 562">2.3.2</td> <td data-bbox="714 562 1096 562">Expand and upgrade relevant council asset classes (subject to grant funding)</td> <td data-bbox="1096 562 1275 562">Works & Civil</td> <td data-bbox="1275 562 1477 562">Manager Civil Infrastructure</td> </tr> <tr> <td data-bbox="557 562 714 562">2.3.3</td> <td data-bbox="714 562 1096 562">Provide safe and secure water and sewer services for our Shire.</td> <td data-bbox="1096 562 1275 562">Water Cycle</td> <td data-bbox="1275 562 1477 562">Manager water and wastewater</td> </tr> </table> <p>4.2 A strategic, accountable and representative Council</p> <table border="1" data-bbox="372 616 1477 949"> <tr> <td data-bbox="372 616 557 727" rowspan="4">4.2.1</td> <td data-bbox="557 616 714 727">Operate in a financially sustainable manner including presenting a report to the Governing Body to consider making application for a special rate variation..</td> <td data-bbox="714 616 1096 727">Financial Management</td> <td data-bbox="1096 616 1477 727">Chief Financial Officer</td> </tr> <tr> <td data-bbox="557 727 714 822">4.2.2</td> <td data-bbox="714 727 1096 822">Provide an operational, risk managed, governance framework to support the achievement of Council's strategic objectives and legislative compliance.</td> <td data-bbox="1096 727 1275 822">Governance</td> <td data-bbox="1275 727 1477 822">Manager Governance</td> </tr> <tr> <td data-bbox="557 822 714 901">4.2.3</td> <td data-bbox="714 822 1096 901">Define the risk appetite of the governing body to inform strategic and operational decision making.</td> <td data-bbox="1096 822 1275 901">Governance</td> <td data-bbox="1275 822 1477 901">Manager Governance</td> </tr> <tr> <td data-bbox="557 901 714 949">4.2.4</td> <td data-bbox="714 901 1096 949">Provide a safe environment in all aspects of Council operations.</td> <td data-bbox="1096 901 1275 949">Human Resources</td> <td data-bbox="1275 901 1477 949">Manager People & Wellbeing</td> </tr> </table>	2.3. Well serviced communities	2.3.1	Define, adopt and implement levels of service for all relevant asset classes	Works & Civil	Manager Civil Infrastructure	2.3.2	Expand and upgrade relevant council asset classes (subject to grant funding)	Works & Civil	Manager Civil Infrastructure	2.3.3	Provide safe and secure water and sewer services for our Shire.	Water Cycle	Manager water and wastewater	4.2.1	Operate in a financially sustainable manner including presenting a report to the Governing Body to consider making application for a special rate variation..	Financial Management	Chief Financial Officer	4.2.2	Provide an operational, risk managed, governance framework to support the achievement of Council's strategic objectives and legislative compliance.	Governance	Manager Governance	4.2.3	Define the risk appetite of the governing body to inform strategic and operational decision making.	Governance	Manager Governance	4.2.4	Provide a safe environment in all aspects of Council operations.	Human Resources	Manager People & Wellbeing	Attachment 3 - Adopted-Delivery-Program-2026-2029 - links to SV	
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	<p>USC's Operational Plan 2025-2026 outlines the following:</p> <p><u>General Managers Report:</u></p> <p>Financial sustainability continues to be a central challenge. Like many rural councils, we face rising costs, constrained revenue, and ageing infrastructure. Through careful budgeting, strong stewardship, and strategic investment, we aim to deliver essential services while securing long-term viability.</p> <p>We will also continue to pursue external funding opportunities through State and Commonwealth grants to deliver priority projects and services that might otherwise be out of reach.</p>	Attachment 4 - Adopted Operational-Plan-2025-2026-parts-1-2 - links to SV																														

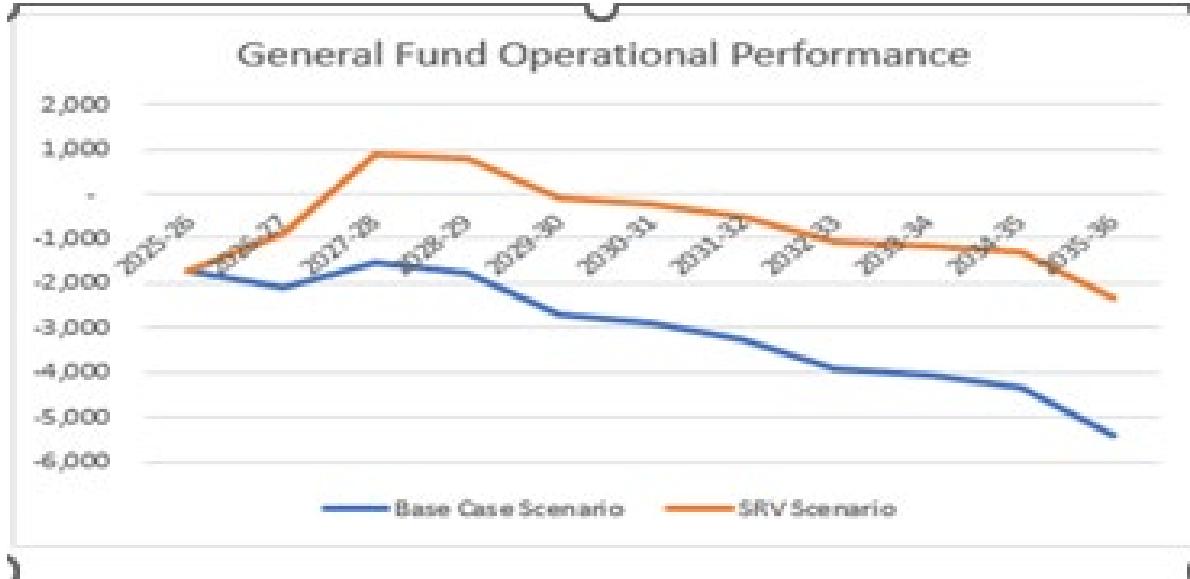
Criteria	Evidence of meeting this criterion from the council's IP&R documents	Reference to IP&R documents
	<p>At its ordinary meeting from August 2025, USC endorsed the following resolution for updates specifically related to the SV application. These updates were applied, and the documents were placed on public exhibition.</p> <p>14.8 2026-2029 DELIVERY PROGRAM AND 2025/2026 OPERATIONAL PLAN UPDATE</p> <p>RESOLUTION 116.08/25</p> <p>Moved: Cr Leanne Doran Seconded: Cr Adam Blakester</p> <p>That Council:</p> <ol style="list-style-type: none"> 1. Amends the 2026-2029 Delivery Program Activity 4.2.1 to state “Operate in a financially sustainable manner including presenting a report to the Governing Body to consider making application for a special rate variation”. 2. Amends the 2025/2026 Operational Plan by adding additional actions to state: <ol style="list-style-type: none"> 4.2.1.4 Model and adopt rate structures for 2026/2027 and onwards to introduce a new Business sub-category for renewable energy development. 4.2.1.15 Undertake efficiency reviews for current services provided by Council. 4.2.1.16 Implement the Special Rate Variation Communication Plan to educate and engage with the community on the proposed Special Rate Variation. 4.2.1.17 Make an application to the Independent Pricing and Regulatory Tribunal for a Special Rate Variation based on values endorsed by Council. 3. Amends the 2025/2026 Operational Plan by including the Uralla Shire Council Special Rate Variation Fact Sheet as a dedicated narrative in the plan. <p>For: Crs Robert Bell, Sarah Burrows, Leanne Doran, Tom O'Connor, Lone Petrov, Adam Blakester, David Mailler, Jen Philp and Kath Arnold</p> <p>Against: Nil</p> <p style="text-align: right;">CARRIED 9/0</p>	

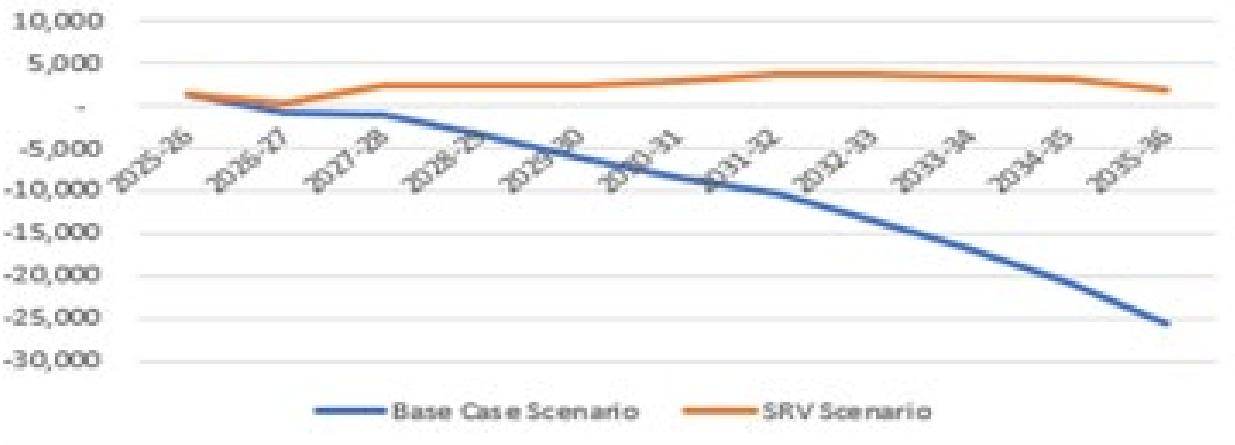
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	<p>The updates to the updated Operational Plan, along with the previously listed 4.3.4.5 are listed as follows:</p> <p>4.3.4.5 Convene a project team to develop a community communication plan regarding a potential Special rates Variation Endorsement of a communication plan by Council Deliver</p> <p>4.2.14 Model and adopt rate of structures for 2026/2027 and onwards to introduce a new Business sub-category for renewable energy development. Revenue Statement adopted by Council by May 2026 Deliver</p> <p>4.2.15 Undertake efficiency reviews for current services provided by Council implementation of two or more efficiency improvement opportunities Deliver</p> <p>4.2.16 Implement the Special Rate Variation Communication Plan to educate and engage with the community on the proposed Special Rate Variation. Delivery of the SRV communication plan. Deliver</p> <p>4.2.17 Make an application to the Independent Pricing and Regulatory Tribunal for a Special Rate Variation based on values endorsed by Council. Submission of an SRV application prior to IPART 2026 deadline. Deliver</p> <p>USC also added a dedicated annexure to the Operational Plan related to the SV that can be seen at operational-plan-2025-2026-annexure-a-proposed-srv-information-pack.pdf</p> <p>USCs LTFP also clearly shows:</p> <ul style="list-style-type: none"> • USCs current operating performance ratio well below the OLG benchmark and getting worse without intervention • USCs own source revenue below the OLG benchmark and getting to the benchmark by year 10 of the proposed SV <p>General Fund</p> <table border="1"> <thead> <tr> <th>Performance Indicators</th> <th>Benchmark</th> <th>2025-26</th> <th>2026-27</th> <th>2027-28</th> <th>2028-29</th> <th>2029-30</th> <th>2030-31</th> <th>2031-32</th> <th>2032-33</th> <th>2033-34</th> <th>2034-35</th> <th>2035-36</th> </tr> </thead> <tbody> <tr> <td>Operating performance ratio</td> <td>>=0.00%</td> <td>-10%</td> <td>-13%</td> <td>-9%</td> <td>-10%</td> <td>-15%</td> <td>-16%</td> <td>-18%</td> <td>-21%</td> <td>-21%</td> <td>-22%</td> <td>-27%</td> </tr> <tr> <td>Own source revenue</td> <td>>=60.00%</td> <td>54%</td> <td>57%</td> <td>57%</td> <td>57%</td> <td>58%</td> <td>59%</td> <td>59%</td> <td>59%</td> <td>60%</td> <td>60%</td> <td>60%</td> </tr> </tbody> </table>	Performance Indicators	Benchmark	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	Operating performance ratio	>=0.00%	-10%	-13%	-9%	-10%	-15%	-16%	-18%	-21%	-21%	-22%	-27%	Own source revenue	>=60.00%	54%	57%	57%	57%	58%	59%	59%	59%	60%	60%	60%			
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<p>In establishing need for the SV, the relevant IP&R documents should canvass alternatives to the rate rise.</p>	<p>The concept of applying for a SRV has been raised several times by Council in the past, however, in seeking to minimise the impact of increasing rates on ratepayers, USC had chosen not to proceed with an SRV application. USC has sought to reduce the scale of any SV through entering into shared services arrangements, seeking efficiency gains, seeking to increase non-rate revenue, increasing industry-based rate revenue and reviewing service levels. Unfortunately, these options are not currently material enough to address USC's shortfall.</p> <p>Through a combination of the rate peg not keeping up with the increased cost of delivering services, increased cost shifting, and minimal scale to offset these costs through efficiency gains USC is not in a position to maintain current service levels as per community expectations to at least maintain, if not increase service levels.</p> <p>Prior to the 2025/26 LTFP and Operational Plan being prepared, USC had determined that to maintain current service levels requires an increase in revenue. Alternatively, no increase in revenue will see the need for service levels to decrease. This was noted in the SRV annexure to the operational plan that outlined the following:</p> <p>What's the alternative to an SRV?</p> <p>If Council does not proceed with a SRV, significant cuts to services and the capital works program will be necessary. Rate revenue would be limited to the annual rate peg, which does not keep up with the costs of delivering Council's services. This would result in growing operating deficits, which is outlined in Council's adopted Long Term Financial Plan.</p> <p>Over time, the quality of local infrastructure, including roads, footpaths, and community facilities will deteriorate, and service levels will decline. Without a sustainable financial path forward, the Uralla Shire may no longer be able to function independently, and could risk amalgamation.</p>	<p>Attachment 4 - Adopted Operational-Plan-2025-2026-parts-1-2 - links to SV</p> <p>Attachment 5 - Operational-Plan-2025-2026-annexure-a-proposed-srv-information-pack</p>



Criteria	Evidence of meeting this criterion from the council's IP&R documents	Reference to IP&R documents				
	<p>While the community does not want an increase in rates, the community was also very strong in its views that it does not want to see a reduction in service levels and generally wanted to see improved services, particularly an improvement in USC's Road network.</p> <p>To address this challenge, USC has explored the available options and determined that a need for a for a Special Rate Variation exists.</p> <p>As a result, at USC's Ordinary Meeting on 27 May 2025, Council adopted an updated LTFP and endorsed an action to commence a specific community engagement program regarding the proposed Special rate Variation for the financial years 2026/27 and 2027/28 and the 2024/25 adopted operational plan included the below action:</p> <table border="1" data-bbox="390 695 1702 795"> <tr> <td data-bbox="390 695 489 795">4.3.4.5</td> <td data-bbox="489 695 1006 795">Convene a project team to develop a community communication plan regarding a potential Special rates Variation</td> <td data-bbox="1006 695 1522 795">Endorsement of a communication plan by Council</td> <td data-bbox="1522 695 1702 795">Deliver</td> </tr> </table> <p>This was followed by a Council decision at its August meeting to add specific actions to make application for a SRV.</p> <p>USC's LTFP also outlines the outcomes from the Base and SV scenario options.</p>	4.3.4.5	Convene a project team to develop a community communication plan regarding a potential Special rates Variation	Endorsement of a communication plan by Council	Deliver	
4.3.4.5	Convene a project team to develop a community communication plan regarding a potential Special rates Variation	Endorsement of a communication plan by Council	Deliver			

Criteria	Evidence of meeting this criterion from the council's IP&R documents	Reference to IP&R documents																																				
<p>In demonstrating this need, councils must indicate the financial impact in their LTFP by applying the baseline and special variation scenarios.</p>	<p>USC's focus is on addressing the current operating deficits that will allow USC to manage assets at current target service levels. This proposal is designed to address the current forecast operating deficit.</p> <p>The LTFP combined with the LTFP Appendix A – 'Explanatory note on proposed Special Rate Variation', shows that without intervention, USC's general fund, excluding domestic waste services, will have an average operating result of negative \$3.21m per year over the 10-year term of the LTFP. The LTFP, operating as part of USC's Resourcing Strategy, has two scenarios included in it.</p> <ol style="list-style-type: none"> 1. Base case scenario (rate peg increase only), and 2. SRV scenario <p>The below image shows the forecast of the base and SRV scenarios and more detail on each scenario is provided.</p>  <table border="1"> <caption>Estimated data for General Fund Operational Performance</caption> <thead> <tr> <th>Year</th> <th>Base Case Scenario (Millions)</th> <th>SRV Scenario (Millions)</th> </tr> </thead> <tbody> <tr><td>2022</td><td>-1,500</td><td>-1,500</td></tr> <tr><td>2023</td><td>-2,000</td><td>-1,000</td></tr> <tr><td>2024</td><td>-2,500</td><td>1,000</td></tr> <tr><td>2025</td><td>-3,000</td><td>900</td></tr> <tr><td>2026</td><td>-3,500</td><td>700</td></tr> <tr><td>2027</td><td>-4,000</td><td>500</td></tr> <tr><td>2028</td><td>-4,500</td><td>300</td></tr> <tr><td>2029</td><td>-5,000</td><td>100</td></tr> <tr><td>2030</td><td>-5,500</td><td>0</td></tr> <tr><td>2031</td><td>-5,500</td><td>-200</td></tr> <tr><td>2032</td><td>-5,500</td><td>-500</td></tr> </tbody> </table>	Year	Base Case Scenario (Millions)	SRV Scenario (Millions)	2022	-1,500	-1,500	2023	-2,000	-1,000	2024	-2,500	1,000	2025	-3,000	900	2026	-3,500	700	2027	-4,000	500	2028	-4,500	300	2029	-5,000	100	2030	-5,500	0	2031	-5,500	-200	2032	-5,500	-500	<p>Attachment 9 - LTFP Report to Council</p> <p>Attachment 6 - USC - December 2025 Council Meeting - Adopted LTFP and SRV Appendix</p>
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	<p data-bbox="660 406 1545 489">General Fund Year Ending Unrestricted Cash Position</p>  <p>The graph displays the projected unrestricted cash position for two scenarios: the Base Case Scenario (blue line) and the SRV Scenario (orange line). The Y-axis represents the cash position in thousands of dollars, ranging from -30,000 to 10,000. The X-axis shows the years from 2020 to 2025. The SRV Scenario starts at approximately -4,000 in 2020 and remains relatively stable, ending at about -3,000 in 2025. The Base Case Scenario starts at approximately -4,000 in 2020 and shows a steady decline, reaching approximately -28,000 by 2025.</p> <table border="1"><caption>Estimated data points for General Fund Year Ending Unrestricted Cash Position</caption><thead><tr><th>Year</th><th>Base Case Scenario (Thousands)</th><th>SRV Scenario (Thousands)</th></tr></thead><tbody><tr><td>2020</td><td>-4,000</td><td>-4,000</td></tr><tr><td>2021</td><td>-4,500</td><td>-4,000</td></tr><tr><td>2022</td><td>-5,000</td><td>-3,500</td></tr><tr><td>2023</td><td>-6,000</td><td>-3,000</td></tr><tr><td>2024</td><td>-8,000</td><td>-2,500</td></tr><tr><td>2025</td><td>-28,000</td><td>-3,000</td></tr></tbody></table>	Year	Base Case Scenario (Thousands)	SRV Scenario (Thousands)	2020	-4,000	-4,000	2021	-4,500	-4,000	2022	-5,000	-3,500	2023	-6,000	-3,000	2024	-8,000	-2,500	2025	-28,000	-3,000	
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	<p><u>BASE CASE SCENARIO – GENERAL FUND</u></p> <p>The key financial results of this scenario for the general fund, based on the associated assumptions, are:</p> <p>There will be an average operating result of negative \$3.21m per year over the 10-year term of the LTFP based, and Negative unrestricted cash from the 2026/27 financial year</p> <div style="background-color: #ff8c00; color: white; padding: 5px; text-align: center;"> <p>Uralla Shire Council Long Term Financial Plan 2026-27 to 2035-36 (Base Scenario) Profit & Loss Account - General Fund (Exc. Waste Service)</p> </div> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th rowspan="2">Particulars</th> <th>Base Year</th> <th>Year 1</th> <th>Year 2</th> <th>Year 3</th> <th>Year 4</th> <th>Year 5</th> <th>Year 6</th> <th>Year 7</th> <th>Year 8</th> <th>Year 9</th> <th>Year 10</th> </tr> <tr> <th>2025-26</th> <th>2026-27</th> <th>2027-28</th> <th>2028-29</th> <th>2029-30</th> <th>2030-31</th> <th>2031-32</th> <th>2032-33</th> <th>2033-34</th> <th>2034-35</th> <th>2035-36</th> </tr> </thead> <tbody> <tr> <td>Income from continuing operations</td> <td></td> </tr> <tr> <td>Rates and annual charges</td> <td>4,768</td> <td>4,944</td> <td>5,093</td> <td>5,296</td> <td>5,455</td> <td>5,592</td> <td>5,788</td> <td>5,932</td> <td>6,081</td> <td>6,294</td> <td>6,451</td> </tr> <tr> <td>User charges and fees</td> <td>3,477</td> <td>3,425</td> <td>3,527</td> <td>3,633</td> <td>3,742</td> <td>3,854</td> <td>3,970</td> <td>4,089</td> 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<td>630</td> <td>649</td> <td>668</td> <td>688</td> <td>709</td> <td>730</td> <td>752</td> <td>774</td> <td>798</td> <td>822</td> </tr> <tr> <td>Net loss/(gain) from the disposal of assets</td> <td>(314)</td> <td>-</td> </tr> <tr> <td>Total expenses from continuing operations</td> <td>13,660</td> <td>13,873</td> <td>13,591</td> <td>14,035</td> <td>15,039</td> <td>15,416</td> <td>16,006</td> <td>16,812</td> <td>17,120</td> <td>17,628</td> <td>18,786</td> </tr> <tr> <td>Operating result prior to consideration of capital grants and depreciation</td> <td>3,073</td> <td>2,730</td> <td>3,466</td> <td>3,444</td> <td>2,714</td> <td>2,730</td> <td>2,581</td> <td>2,173</td> <td>2,273</td> <td>2,243</td> <td>1,432</td> </tr> <tr> <td>Depreciation on Non-current assets</td> <td>4,819</td> <td>4,821</td> <td>5,014</td> <td>5,214</td> <td>5,423</td> <td>5,640</td> <td>5,865</td> <td>6,100</td> <td>6,344</td> <td>6,598</td> <td>6,861</td> </tr> <tr> <td>Operating profit/(loss) after depreciation</td> 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revenue	553	674	694	715	737	759	782	805	829	854	880	Grants and contributions provided for operating purposes	7,625	7,204	7,319	7,429	7,409	7,524	7,627	7,732	7,838	7,947	8,057	Interest and investment income	310	356	424	405	409	417	421	426	432	438	362	Total revenue from operational activities	16,733	16,603	17,057	17,479	17,753	18,146	18,587	18,985	19,393	19,871	20,218	Expenses from continuing operations												Employee benefits and on-costs	9,925	8,681	8,476	8,806	9,636	9,865	10,292	10,753	11,076	11,396	11,739	Materials and services	3,133	4,154	4,068	4,162	4,315	4,439	4,577	4,896	4,855	5,015	5,801	Borrowing costs	79	47	40	33	27	22	17	13	8	3	-	Councillor and Mayoral fees and associated expenses	166	173	168	173	179	184	189	195	201	207	213	Audit fees	172	188	190	193	195	197	200	203	205	208	211	Other expenses	499	630	649	668	688	709	730	752	774	798	822	Net loss/(gain) from the disposal of assets	(314)	-	-	-	-	-	-	-	-	-	-	Total expenses from continuing 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for the year	(3,254)	(1,504)	(2,812)	(2,605)	(1,801)	(1,966)	(1,493)	(2,404)	(2,067)	(3,474)	(4,497)
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income</td><td style="text-align: right;">310</td><td style="text-align: right;">356</td><td style="text-align: right;">424</td><td style="text-align: right;">405</td><td style="text-align: right;">409</td><td style="text-align: right;">417</td><td style="text-align: right;">421</td><td style="text-align: right;">426</td><td style="text-align: right;">432</td><td style="text-align: right;">438</td><td style="text-align: right;">362</td></tr> <tr> <td>Impact of change in accounts receivables</td><td style="text-align: right;">911</td><td style="text-align: right;">(132)</td><td style="text-align: right;">72</td><td style="text-align: right;">(72)</td><td style="text-align: right;">(59)</td><td style="text-align: right;">(66)</td><td style="text-align: right;">(71)</td><td style="text-align: right;">(68)</td><td style="text-align: right;">(818)</td><td style="text-align: right;">(96)</td><td style="text-align: right;">(92)</td></tr> <tr> <td>Payments:</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr> <td>Employee benefits and on-costs</td><td style="text-align: right;">9,925</td><td style="text-align: right;">8,681</td><td style="text-align: right;">8,476</td><td style="text-align: right;">8,806</td><td style="text-align: right;">9,636</td><td style="text-align: right;">9,865</td><td style="text-align: right;">10,292</td><td style="text-align: right;">10,753</td><td style="text-align: right;">11,076</td><td style="text-align: right;">11,396</td><td style="text-align: right;">11,739</td></tr> <tr> <td>Materials and services</td><td style="text-align: right;">3,133</td><td style="text-align: right;">4,154</td><td style="text-align: right;">4,068</td><td style="text-align: right;">4,162</td><td style="text-align: right;">4,315</td><td style="text-align: right;">4,439</td><td style="text-align: right;">4,577</td><td style="text-align: right;">4,896</td><td style="text-align: right;">4,855</td><td style="text-align: right;">5,015</td><td style="text-align: right;">5,801</td></tr> <tr> <td>Borrowing costs</td><td style="text-align: right;">79</td><td style="text-align: right;">47</td><td style="text-align: right;">40</td><td style="text-align: right;">33</td><td style="text-align: right;">27</td><td style="text-align: right;">22</td><td style="text-align: right;">17</td><td style="text-align: right;">13</td><td style="text-align: right;">8</td><td style="text-align: right;">3</td><td style="text-align: right;">-</td></tr> <tr> <td>Councillor and Mayoral fees and associated expenses</td><td style="text-align: right;">166</td><td style="text-align: right;">173</td><td style="text-align: right;">168</td><td style="text-align: right;">173</td><td style="text-align: right;">179</td><td style="text-align: right;">184</td><td style="text-align: right;">189</td><td style="text-align: right;">195</td><td style="text-align: right;">201</td><td style="text-align: right;">207</td><td style="text-align: right;">213</td></tr> <tr> <td>Audit fees</td><td style="text-align: right;">172</td><td style="text-align: right;">188</td><td style="text-align: right;">190</td><td style="text-align: right;">193</td><td style="text-align: right;">195</td><td style="text-align: right;">197</td><td style="text-align: right;">200</td><td style="text-align: right;">203</td><td style="text-align: right;">205</td><td style="text-align: right;">208</td><td style="text-align: right;">211</td></tr> <tr> <td>Other expenses</td><td style="text-align: right;">499</td><td style="text-align: right;">630</td><td style="text-align: right;">649</td><td style="text-align: right;">668</td><td style="text-align: right;">688</td><td style="text-align: right;">709</td><td style="text-align: right;">730</td><td style="text-align: right;">752</td><td style="text-align: right;">774</td><td style="text-align: right;">798</td><td style="text-align: right;">822</td></tr> <tr> <td>Net loss/(gain) from the disposal of assets</td><td style="text-align: right;">(314)</td><td style="text-align: right;">-</td><td style="text-align: right;">-</td></tr> <tr> <td>Impact of change in accounts payables</td><td style="text-align: right;">957</td><td style="text-align: right;">397</td><td style="text-align: right;">(294)</td><td style="text-align: right;">10</td><td style="text-align: right;">514</td><td style="text-align: right;">(373)</td><td style="text-align: right;">(62)</td><td style="text-align: right;">129</td><td style="text-align: right;">(31)</td><td style="text-align: right;">(243)</td><td style="text-align: right;">(186)</td></tr> <tr> <td>Net Cash provided (or used in) Operating Activities</td><td style="text-align: right;">4,057</td><td style="text-align: right;">4,494</td><td style="text-align: right;">6,206</td><td style="text-align: right;">5,771</td><td style="text-align: right;">4,586</td><td style="text-align: right;">5,519</td><td style="text-align: right;">5,092</td><td style="text-align: right;">4,532</td><td style="text-align: right;">4,081</td><td style="text-align: right;">5,025</td><td style="text-align: right;">4,199</td></tr> <tr> <td>Cash Flows from Investing Activities</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr> <td>Fund Used/(Added) from/to Restriction</td><td style="text-align: right;">1,957</td><td style="text-align: right;">48</td><td style="text-align: right;">2,182</td><td style="text-align: right;">424</td><td style="text-align: right;">(193)</td><td style="text-align: right;">(411)</td><td style="text-align: right;">(429)</td><td style="text-align: right;">(448)</td><td style="text-align: right;">(468)</td><td style="text-align: right;">(490)</td><td style="text-align: right;">(512)</td></tr> <tr> <td>Investment in Infrastructure, Property, Plant & Equipment</td><td style="text-align: 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style="text-align: right;">1,451</td><td style="text-align: right;">(670)</td><td style="text-align: right;">(1,067)</td><td style="text-align: right;">(3,465)</td><td style="text-align: right;">(6,134)</td><td style="text-align: right;">(8,305)</td><td style="text-align: right;">(10,338)</td><td style="text-align: right;">(13,490)</td><td style="text-align: right;">(16,915)</td><td style="text-align: right;">(20,833)</td></tr> <tr> <td>Cash & Cash Equivalents - End of Year (Unrestricted Cash)</td><td style="text-align: right;">1,451</td><td style="text-align: right;">(670)</td><td style="text-align: right;">(1,067)</td><td style="text-align: right;">(3,465)</td><td style="text-align: right;">(6,134)</td><td style="text-align: right;">(8,305)</td><td style="text-align: right;">(10,338)</td><td style="text-align: right;">(13,490)</td><td style="text-align: right;">(16,915)</td><td style="text-align: right;">(20,833)</td><td style="text-align: right;">(25,748)</td></tr> </tbody> </table>	Particulars of Cash Movement	Base Year 2025-26	Year 1 2026-27	Year 2 2027-28	Year 3 2028-29	Year 4 2029-30	Year 5 2030-31	Year 6 2031-32	Year 7 2032-33	Year 8 2033-34	Year 9 2034-35	Year 10 2035-36	Amounts in '000												Cash Flows from Operating Activities												Receipts:												Rates and annual charges	4,768	4,944	5,093	5,296	5,455	5,592	5,788	5,932	6,081	6,294	6,451	User charges and fees	3,477	3,425	3,527	3,633	3,742	3,854	3,970	4,089	4,212	4,338	4,468	Other revenue	553	674	694	715	737	759	782	805	829	854	880	Grants and contributions provided for operating purposes	7,625	7,204	7,319	7,429	7,409	7,524	7,627	7,732	7,838	7,947	8,057	Grants and contributions provided for capital purposes	1,030	2,293	2,374	2,409	2,445	2,482	2,519	2,557	2,596	2,634	2,674	Interest and investment income	310	356	424	405	409	417	421	426	432	438	362	Impact of change in accounts receivables	911	(132)	72	(72)	(59)	(66)	(71)	(68)	(818)	(96)	(92)	Payments:												Employee benefits and on-costs	9,925	8,681	8,476	8,806	9,636	9,865	10,292	10,753	11,076	11,396	11,739	Materials and services	3,133	4,154	4,068	4,162	4,315	4,439	4,577	4,896	4,855	5,015	5,801	Borrowing costs	79	47	40	33	27	22	17	13	8	3	-	Councillor and Mayoral fees and associated expenses	166	173	168	173	179	184	189	195	201	207	213	Audit fees	172	188	190	193	195	197	200	203	205	208	211	Other expenses	499	630	649	668	688	709	730	752	774	798	822	Net loss/(gain) from the disposal of assets	(314)	-	-	-	-	-	-	-	-	-	-	Impact of change in accounts payables	957	397	(294)	10	514	(373)	(62)	129	(31)	(243)	(186)	Net Cash provided (or used in) Operating Activities	4,057	4,494	6,206	5,771	4,586	5,519	5,092	4,532	4,081	5,025	4,199	Cash Flows from Investing Activities												Fund Used/(Added) from/to Restriction	1,957	48	2,182	424	(193)	(411)	(429)	(448)	(468)	(490)	(512)	Investment in Infrastructure, Property, Plant & Equipment	(7,357)	(6,527)	(8,652)	(8,458)	(6,960)	(7,178)	(6,593)	(7,133)	(6,936)	(8,352)	(8,602)	Net Cash provided (or used in) Investing Activities	(5,400)	(6,479)	(6,470)	(8,035)	(7,153)	(7,588)	(7,023)	(7,582)	(7,404)	(8,841)	(9,114)	Cash Flows from Financing Activities												Receipts from loans or borrowings	-	-	-	-	-	-	-	-	-	-	-	Payment of loans or borrowings	(148)	(135)	(134)	(134)	(102)	(102)	(102)	(102)	(102)	(102)	-	Net Cash provided (or used in) Financing Activities	(148)	(135)	(134)	(134)	(102)	(102)	(102)	(102)	(102)	(102)	-	Net Increase/(Decrease) in Cash & Cash Equivalents during the year	(1,491)	(2,121)	(398)	(2,398)	(2,669)	(2,171)	(2,033)	(3,152)	(3,425)	(3,918)	(4,915)	Opening Balance of Cash and Cash Equivalent (Unrestricted Cash)	2,942	1,451	(670)	(1,067)	(3,465)	(6,134)	(8,305)	(10,338)	(13,490)	(16,915)	(20,833)	Cash & Cash Equivalents - End of Year (Unrestricted Cash)	1,451	(670)	(1,067)	(3,465)	(6,134)	(8,305)	(10,338)	(13,490)	(16,915)	(20,833)	(25,748)	
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Payment of loans or borrowings	(148)	(135)	(134)	(134)	(102)	(102)	(102)	(102)	(102)	(102)	-																																																																																																																																																																																																																																																																																																																																																																																							
Net Cash provided (or used in) Financing Activities	(148)	(135)	(134)	(134)	(102)	(102)	(102)	(102)	(102)	(102)	-																																																																																																																																																																																																																																																																																																																																																																																							
Net Increase/(Decrease) in Cash & Cash Equivalents during the year	(1,491)	(2,121)	(398)	(2,398)	(2,669)	(2,171)	(2,033)	(3,152)	(3,425)	(3,918)	(4,915)																																																																																																																																																																																																																																																																																																																																																																																							
Opening Balance of Cash and Cash Equivalent (Unrestricted Cash)	2,942	1,451	(670)	(1,067)	(3,465)	(6,134)	(8,305)	(10,338)	(13,490)	(16,915)	(20,833)																																																																																																																																																																																																																																																																																																																																																																																							
Cash & Cash Equivalents - End of Year (Unrestricted Cash)	1,451	(670)	(1,067)	(3,465)	(6,134)	(8,305)	(10,338)	(13,490)	(16,915)	(20,833)	(25,748)																																																																																																																																																																																																																																																																																																																																																																																							

Criteria	Evidence of meeting this criterion from the council's IP&R documents	Reference to IP&R documents																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
	<p style="text-align: center;">Uralla Shire Council Long Term Financial Plan 2026-27 to 2035-36 LTFP Assumptions - Base Scenario</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Revenue CPI Assumptions</th> <th>2025-26</th> <th>2026-27</th> <th>2027-28</th> <th>2028-29</th> <th>2029-30</th> <th>2030-31</th> <th>2031-32</th> <th>2032-33</th> <th>2033-34</th> <th>2034-35</th> <th>2035-36</th> </tr> </thead> <tbody> <tr><td>General Rates</td><td>4.90%</td><td>3.70%</td><td>3.00%</td><td>4.00%</td><td>3.00%</td><td>2.50%</td><td>3.50%</td><td>2.50%</td><td>2.50%</td><td>3.50%</td><td>2.50%</td></tr> <tr><td>Water Supply Annual Charge</td><td>4.00%</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td></tr> <tr><td>Sewer Annual Charge</td><td>4.00%</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td></tr> <tr><td>Environmental Levy</td><td>8.00%</td><td>7.00%</td><td>6.00%</td><td>3.00%</td><td>3.00%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td></tr> <tr><td>Stormwater Annual Charge</td><td>4.00%</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td></tr> <tr><td>Domestic Waste Annual Charge</td><td>14.00%</td><td>10.00%</td><td>10.00%</td><td>3.00%</td><td>3.00%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td></tr> <tr><td>Commercial Waste Annual Charge</td><td>14.00%</td><td>10.00%</td><td>10.00%</td><td>3.00%</td><td>3.00%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td></tr> <tr><td>Certificates</td><td>4.00%</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td></tr> <tr><td>User fees and charges</td><td>4.00%</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td></tr> <tr><td>McNaugh Gardens user fees and charges</td><td>4.00%</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td></tr> <tr><td>TCS user fees and charges</td><td>4.00%</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td></tr> <tr><td>TCT user fees and charges</td><td>4.00%</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td></tr> <tr><td>Water & Sewer usage revenue</td><td>4.00%</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td></tr> <tr><td>Waste service revenue</td><td>60.00%</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td></tr> <tr><td>Other Sundry Income</td><td>4.00%</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td></tr> <tr><td>Donations Received</td><td>1.00%</td><td>1.00%</td><td>1.00%</td><td>1.00%</td><td>1.00%</td><td>1.00%</td><td>1.00%</td><td>1.00%</td><td>1.00%</td><td>1.00%</td><td>1.00%</td></tr> <tr><td>Reimbursements</td><td>4.00%</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td></tr> <tr><td>Others</td><td>4.00%</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td></tr> <tr><td>Section 94 and 7.12 Contributions</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td></tr> </tbody> </table> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Expense CPI Assumptions</th> <th>2025-26</th> <th>2026-27</th> <th>2027-28</th> <th>2028-29</th> <th>2029-30</th> <th>2030-31</th> <th>2031-32</th> <th>2032-33</th> <th>2033-34</th> <th>2034-35</th> <th>2035-36</th> </tr> </thead> <tbody> <tr><td>Salaries & wages</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td></tr> <tr><td>Course, training and seminar</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td></tr> <tr><td>Superannuation</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td></tr> <tr><td>Workers compensation</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td></tr> <tr><td>Other employee costs</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td></tr> <tr><td>Contractors and other external services</td><td>4.00%</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td></tr> <tr><td>Materials and services</td><td>4.00%</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td></tr> <tr><td>Plant Hire</td><td>4.00%</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td></tr> <tr><td>Raw materials and consumables</td><td>4.00%</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td></tr> <tr><td>Telephone and internet</td><td>4.00%</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td></tr> <tr><td>Travel expenses</td><td>4.00%</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td></tr> <tr><td>Bank 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change</td><td>2.50%</td><td>2.00%</td><td>2.00%</td><td>2.00%</td><td>2.00%</td><td>2.00%</td><td>2.00%</td><td>2.00%</td><td>2.00%</td><td>2.00%</td><td>2.00%</td></tr> <tr><td>Depreciation</td><td>4.00%</td><td>4.00%</td><td>4.00%</td><td>4.00%</td><td>4.00%</td><td>4.00%</td><td>4.00%</td><td>4.00%</td><td>4.00%</td><td>4.00%</td><td>4.00%</td></tr> </tbody> </table>	Revenue CPI Assumptions	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	General Rates	4.90%	3.70%	3.00%	4.00%	3.00%	2.50%	3.50%	2.50%	2.50%	3.50%	2.50%	Water Supply Annual Charge	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	Sewer Annual Charge	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	Environmental Levy	8.00%	7.00%	6.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	Stormwater Annual Charge	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	Domestic Waste Annual Charge	14.00%	10.00%	10.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	Commercial Waste Annual Charge	14.00%	10.00%	10.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	Certificates	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	User fees and charges	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	McNaugh Gardens user fees and charges	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	TCS user fees and charges	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	TCT user fees and charges	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	Water & Sewer usage revenue	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	Waste service revenue	60.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	Other Sundry Income	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	Donations Received	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	Reimbursements	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	Others	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	Section 94 and 7.12 Contributions	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	Expense CPI Assumptions	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	Salaries & wages	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	Course, training and seminar	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	Superannuation	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	Workers compensation	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	Other employee costs	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	Contractors and other external services	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	Materials and services	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	Plant Hire	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	Raw materials and consumables	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	Telephone and internet	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	Travel expenses	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	Bank charges	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	Contractor and consultancy costs	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	Printing Postage & Stationery	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	Membership and Subscriptions	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	Utilities	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	Motor vehicle expenses	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	Other expenses	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	Computer software charges	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	Insurance	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	Contribution to Regional Bodies	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	Donations Paid	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	Other Payments	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	Elected Members Allowances	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	Elected Members Vehicle Allowance	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	Phone, internet and communication	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	Course, travel and associated costs	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	Donations and sponsorship	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	Other expenses	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	Statutory audit fees	4.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	ARIC and internal audit fees	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	Revaluation change	2.50%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	Depreciation	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	
Revenue CPI Assumptions	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
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Criteria	Evidence of meeting this criterion from the council's IP&R documents	Reference to IP&R documents
	<p>Generally, USC has greater control of income generation in water and sewer funds, therefore, these funds are expected to make modest surpluses to fund maintenance, renewal and upgrade of critical infrastructure associated with these services.</p> <p>Legally, USC is not allowed to use these surpluses for purposes other than funds raised for. When excluding the Water fund, Sewer fund, McMaugh's garden aged care facility, and domestic waste operations, the true general fund result averages a \$3.21m deficit per annum over the entirety of LTFP.</p> <p>The reason USC should target breakeven or surplus operating results before capital is to fund asset renewal at least equal to the level of depreciation. The existence of an ongoing average \$3.1m deficit means that general fund assets (including roads, footpaths, buildings and other critical public infrastructure) are not being renewed by this amount and, as a result, gradually a backlog of works will be created. Over time, this will impact the integrity of assets and create a large liability that will require drastic measures. Some of these measures are outlined in the No SRV scenario.</p> <p><u>Restricted Cash Reserves</u></p> <p>While USC may have restricted cash reserves, including internally restricted cash reserves, these are held for:</p> <ul style="list-style-type: none"> • Legislative requirement to hold funds in restricted reserves for a specified use e.g., unspent grants, water, sewer, domestic waste management • Asset renewal requirements, • Employee leave entitlements, and • Funds held pertaining to specific Council resolutions and purposes <p>USC also has an aged care service unit, McMaugh's Gardens, where funds are held as internally restricted but pertain to Category 1 business operations. These funds are used for the renewal and management of the facility and are not available for use in the General Fund.</p> <p>USC is holding funds pertaining to external grants as internally restricted being the prepayment of financial assistance grants and Fixing Local Roads – Pothole Repair. These funds are held in reserve to mitigate cashflow risk and, due to local government financial reporting requirements, they are not shown as externally restricted as other unspent grants are.</p> <p>Taking the above into account, most of USC's internally restricted cash reserves are not available for any other use than which they are held for.</p>	

Criteria	Evidence of meeting this criterion from the council's IP&R documents	Reference to IP&R documents
	<p>SRV SCENARIO – GENERAL FUND</p> <p>This scenario is developed using the base case, with additional rates income from the SV over and above the rate peg published each year by IPART, with a view of addressing the financial and infrastructure sustainability criteria. Specifically, this scenario addresses</p> <ul style="list-style-type: none"> • Significant general fund true operating deficits over the entirety of base case LTFP, • The ability to maintain current service levels and asset renewal processes, and • Address USC's forecast negative unrestricted cash position. <p>The key financial results of this scenario for the general fund, based on the associated assumptions, are:</p> <ol style="list-style-type: none"> 1. The average operating result moves from negative \$3.21m per year over the 10-year term of the LTFP based to an average positive of \$159k over years 2-10 of the LTFP. The final year has a deficit of \$1,391k however the proposed SV allows USC time to review options and advocate for structural change in how local government is funded before requesting any additional and potentially unnecessary rate funding, and 2. The negative unrestricted cash is addressed from the 2026/27 financial year 	<p>Attachment 9 - LTFP Report to Council</p> <p>Attachment 6 - USC - December 2025 Council Meeting - Adopted LTFP and SRV Appendix</p>

Criteria	Evidence of meeting this criterion from the council's IP&R documents	Reference to IP&R documents																																																																																																																																																																																																																																																																																																																																															
	<p style="text-align: center;">Uralla Shire Council Long Term Financial Plan 2026-27 to 2035-36 (SRV Scenario) Profit & Loss Account - General Fund (Exc. Waste Service)</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2" style="text-align: left; width: 15%;">Particulars</th> <th style="text-align: center;">Base Year 2025-26</th> <th style="text-align: center;">Year 1 2026-27</th> <th style="text-align: center;">Year 2 2027-28</th> <th style="text-align: center;">Year 3 2028-29</th> <th style="text-align: center;">Year 4 2029-30</th> <th style="text-align: center;">Year 5 2030-31</th> <th style="text-align: center;">Year 6 2031-32</th> <th style="text-align: center;">Year 7 2032-33</th> <th style="text-align: center;">Year 8 2033-34</th> <th style="text-align: center;">Year 9 2034-35</th> <th style="text-align: center;">Year 10 2035-36</th> </tr> <tr> <th style="text-align: right;">Amounts in '000</th> <th style="text-align: right;"></th> </tr> </thead> <tbody> <tr> <td>Income from continuing operations</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr> <td> Rates and annual charges</td><td style="text-align: right;">4,768</td><td style="text-align: right;">6,131</td><td style="text-align: right;">7,544</td><td style="text-align: right;">7,846</td><td style="text-align: right;">8,082</td><td style="text-align: right;">8,284</td><td style="text-align: right;">8,574</td><td style="text-align: right;">8,788</td><td style="text-align: right;">9,008</td><td style="text-align: right;">9,323</td><td style="text-align: right;">9,556</td></tr> <tr> <td> User charges and fees</td><td style="text-align: right;">3,477</td><td style="text-align: right;">3,425</td><td style="text-align: right;">3,527</td><td style="text-align: right;">3,633</td><td style="text-align: right;">3,742</td><td style="text-align: right;">3,854</td><td style="text-align: right;">3,970</td><td style="text-align: right;">4,089</td><td style="text-align: right;">4,212</td><td style="text-align: right;">4,338</td><td style="text-align: right;">4,468</td></tr> <tr> <td> Other revenue</td><td style="text-align: right;">553</td><td style="text-align: right;">674</td><td style="text-align: right;">694</td><td style="text-align: right;">715</td><td style="text-align: right;">737</td><td style="text-align: right;">759</td><td style="text-align: right;">782</td><td style="text-align: right;">805</td><td style="text-align: right;">829</td><td style="text-align: right;">854</td><td style="text-align: right;">880</td></tr> <tr> <td> Grants and contributions provided for operating purposes</td><td style="text-align: right;">7,625</td><td style="text-align: right;">7,204</td><td style="text-align: right;">7,319</td><td style="text-align: right;">7,429</td><td style="text-align: right;">7,409</td><td style="text-align: right;">7,524</td><td style="text-align: right;">7,627</td><td style="text-align: right;">7,732</td><td style="text-align: right;">7,838</td><td style="text-align: right;">7,947</td><td style="text-align: right;">8,057</td></tr> <tr> <td> Interest and investment income</td><td style="text-align: right;">310</td><td style="text-align: right;">356</td><td style="text-align: right;">424</td><td style="text-align: right;">405</td><td style="text-align: right;">409</td><td style="text-align: right;">417</td><td style="text-align: right;">421</td><td style="text-align: right;">426</td><td style="text-align: right;">432</td><td style="text-align: right;">438</td><td style="text-align: right;">362</td></tr> <tr> <td>Total revenue from operational activities</td><td style="text-align: right;">16,733</td><td style="text-align: right;">17,789</td><td style="text-align: right;">19,509</td><td style="text-align: right;">20,029</td><td style="text-align: right;">20,379</td><td style="text-align: right;">20,838</td><td style="text-align: right;">21,373</td><td style="text-align: right;">21,840</td><td style="text-align: right;">22,320</td><td style="text-align: right;">22,900</td><td style="text-align: right;">23,323</td></tr> <tr> <td>Expenses from continuing operations</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr> <td> Employee benefits and on-costs</td><td style="text-align: right;">9,925</td><td style="text-align: right;">8,681</td><td style="text-align: right;">8,476</td><td style="text-align: right;">8,806</td><td style="text-align: right;">9,636</td><td style="text-align: right;">9,865</td><td style="text-align: right;">10,292</td><td style="text-align: right;">10,753</td><td style="text-align: right;">11,076</td><td style="text-align: right;">11,396</td><td style="text-align: right;">11,739</td></tr> <tr> <td> Materials and services</td><td style="text-align: right;">3,133</td><td style="text-align: right;">4,154</td><td style="text-align: right;">4,068</td><td style="text-align: right;">4,162</td><td style="text-align: right;">4,315</td><td style="text-align: right;">4,439</td><td style="text-align: right;">4,577</td><td style="text-align: right;">4,696</td><td style="text-align: right;">4,855</td><td style="text-align: right;">5,015</td><td style="text-align: right;">5,801</td></tr> <tr> <td> Borrowing costs</td><td style="text-align: right;">79</td><td style="text-align: right;">47</td><td style="text-align: right;">40</td><td style="text-align: right;">33</td><td style="text-align: right;">27</td><td style="text-align: right;">22</td><td style="text-align: right;">17</td><td style="text-align: right;">13</td><td style="text-align: right;">8</td><td style="text-align: right;">3</td><td style="text-align: right;">-</td></tr> <tr> <td> Councillor and Mayoral fees and associated expenses</td><td style="text-align: right;">166</td><td style="text-align: right;">173</td><td style="text-align: right;">168</td><td style="text-align: right;">173</td><td style="text-align: right;">179</td><td style="text-align: right;">184</td><td style="text-align: right;">189</td><td style="text-align: right;">195</td><td style="text-align: right;">201</td><td style="text-align: right;">207</td><td style="text-align: right;">213</td></tr> <tr> <td> Audit fees</td><td style="text-align: right;">172</td><td style="text-align: right;">188</td><td style="text-align: right;">190</td><td style="text-align: right;">193</td><td style="text-align: right;">195</td><td style="text-align: right;">197</td><td style="text-align: right;">200</td><td style="text-align: right;">203</td><td style="text-align: right;">205</td><td style="text-align: right;">208</td><td style="text-align: right;">211</td></tr> <tr> <td> Other expenses</td><td style="text-align: right;">499</td><td style="text-align: right;">630</td><td style="text-align: right;">649</td><td style="text-align: right;">668</td><td style="text-align: right;">688</td><td style="text-align: right;">709</td><td style="text-align: right;">730</td><td style="text-align: right;">752</td><td style="text-align: right;">774</td><td style="text-align: right;">798</td><td style="text-align: right;">822</td></tr> <tr> <td> Net loss/(gain) from the disposal of assets</td><td style="text-align: right;">(314)</td><td style="text-align: right;">-</td><td style="text-align: right;">-</td></tr> <tr> <td>Total expenses from continuing operations</td><td style="text-align: right;">13,660</td><td style="text-align: right;">13,873</td><td style="text-align: right;">13,591</td><td style="text-align: right;">14,035</td><td style="text-align: right;">15,039</td><td style="text-align: right;">15,416</td><td style="text-align: right;">16,006</td><td style="text-align: right;">16,812</td><td style="text-align: right;">17,120</td><td style="text-align: right;">17,628</td><td style="text-align: right;">18,786</td></tr> <tr> <td>Operating result prior to consideration of capital grants and depreciation</td><td style="text-align: right;">3,073</td><td style="text-align: right;">3,916</td><td style="text-align: right;">5,918</td><td style="text-align: right;">5,994</td><td style="text-align: right;">5,340</td><td style="text-align: right;">5,422</td><td style="text-align: right;">5,367</td><td style="text-align: right;">5,028</td><td style="text-align: right;">5,200</td><td style="text-align: right;">5,273</td><td style="text-align: right;">4,537</td></tr> <tr> <td> Depreciation on Non-current assets</td><td style="text-align: right;">4,819</td><td style="text-align: right;">4,821</td><td style="text-align: right;">5,014</td><td style="text-align: right;">5,214</td><td style="text-align: right;">5,423</td><td style="text-align: right;">5,640</td><td style="text-align: right;">5,865</td><td style="text-align: right;">6,100</td><td style="text-align: right;">6,344</td><td style="text-align: right;">6,598</td><td style="text-align: right;">6,861</td></tr> <tr> <td>Operating profit/(loss) after depreciation</td><td style="text-align: right;">(1,747)</td><td style="text-align: right;">(904)</td><td style="text-align: right;">904</td><td style="text-align: right;">780</td><td style="text-align: right;">(83)</td><td style="text-align: right;">(218)</td><td style="text-align: right;">(498)</td><td style="text-align: right;">(1,072)</td><td style="text-align: right;">(1,144)</td><td style="text-align: right;">(1,325)</td><td style="text-align: right;">(2,324)</td></tr> <tr> <td> Grants and contributions provided for capital purposes</td><td style="text-align: right;">1,030</td><td style="text-align: right;">2,293</td><td style="text-align: right;">2,374</td><td style="text-align: right;">2,409</td><td style="text-align: right;">2,445</td><td style="text-align: right;">2,482</td><td style="text-align: right;">2,519</td><td style="text-align: right;">2,557</td><td style="text-align: right;">2,596</td><td style="text-align: right;">2,634</td><td style="text-align: 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charges	4,768	6,131	7,544	7,846	8,082	8,284	8,574	8,788	9,008	9,323	9,556	User charges and fees	3,477	3,425	3,527	3,633	3,742	3,854	3,970	4,089	4,212	4,338	4,468	Other revenue	553	674	694	715	737	759	782	805	829	854	880	Grants and contributions provided for operating purposes	7,625	7,204	7,319	7,429	7,409	7,524	7,627	7,732	7,838	7,947	8,057	Interest and investment income	310	356	424	405	409	417	421	426	432	438	362	Total revenue from operational activities	16,733	17,789	19,509	20,029	20,379	20,838	21,373	21,840	22,320	22,900	23,323	Expenses from continuing operations												Employee benefits and on-costs	9,925	8,681	8,476	8,806	9,636	9,865	10,292	10,753	11,076	11,396	11,739	Materials and services	3,133	4,154	4,068	4,162	4,315	4,439	4,577	4,696	4,855	5,015	5,801	Borrowing costs	79	47	40	33	27	22	17	13	8	3	-	Councillor and Mayoral fees and associated expenses	166	173	168	173	179	184	189	195	201	207	213	Audit fees	172	188	190	193	195	197	200	203	205	208	211	Other expenses	499	630	649	668	688	709	730	752	774	798	822	Net loss/(gain) from the disposal of assets	(314)	-	-	-	-	-	-	-	-	-	-	Total expenses from continuing operations	13,660	13,873	13,591	14,035	15,039	15,416	16,006	16,812	17,120	17,628	18,786	Operating result prior to consideration of capital grants and depreciation	3,073	3,916	5,918	5,994	5,340	5,422	5,367	5,028	5,200	5,273	4,537	Depreciation on Non-current assets	4,819	4,821	5,014	5,214	5,423	5,640	5,865	6,100	6,344	6,598	6,861	Operating profit/(loss) after depreciation	(1,747)	(904)	904	780	(83)	(218)	(498)	(1,072)	(1,144)	(1,325)	(2,324)	Grants and contributions provided for capital purposes	1,030	2,293	2,374	2,409	2,445	2,482	2,519	2,557	2,596	2,634	2,674	Results with capital grants	(716)	1,389	3,278	3,189	2,362	2,264	2,021	1,486	1,452	1,310	350	Capital Investments												Employee benefits and on-costs	933	990	1,805	1,731	815	951	760	525	530	579	597	Materials and 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Activities											Receipts:											Rates and annual charges	4,768	6,131	7,544	7,846	8,082	8,284	8,574	8,788	9,008	9,323	9,556	User charges and fees	3,477	3,425	3,527	3,633	3,742	3,854	3,970	4,089	4,212	4,338	4,468	Other revenue	553	674	694	715	737	759	782	805	829	854	880	Grants and contributions provided for operating purposes	7,625	7,204	7,319	7,429	7,409	7,524	7,627	7,732	7,838	7,947	8,057	Grants and contributions provided for capital purposes	1,030	2,293	2,374	2,409	2,445	2,482	2,519	2,557	2,596	2,634	2,674	Interest and investment income	310	356	424	405	409	417	421	426	432	438	362	Impact of change in accounts receivables	911	(227)	(29)	(82)	(67)	(74)	(81)	(76)	(889)	(110)	(104)	Payments:											Employee benefits and on-costs	9,925	8,681	8,476	8,806	9,636	9,865	10,292	10,753	11,076	11,396	11,739	Materials and services	3,133	4,154	4,068	4,162	4,315	4,439	4,577	4,896	4,855	5,015	5,801	Borrowing costs	79	47	40	33	27	22	17	13	8	3	-	Councillor and Mayoral fees and associated expenses	166	173	168	173	179	184	189	195	201	207	213	Audit fees	172	188	190	193	195	197	200	203	205	208	211	Other expenses	499	630	649	668	688	709	730	752	774	798	822	Net loss/(gain) from the disposal of assets	(314)	-	-	-	-	-	-	-	-	-	-	Impact of change in accounts payables	957	397	(294)	10	514	(373)	(62)	129	(31)	(243)	(186)	Net Cash provided (or used in) Operating Activities	4,057	5,586	8,556	8,311	7,205	8,204	7,868	7,380	6,937	8,041	7,293	Cash Flows from Investing Activities												Fund Used/(Added) from/to Restriction	1,957	48	2,182	424	(193)	(411)	(429)	(230)	32	10	(12)	Investment in Infrastructure, Property, Plant & Equipment	(7,357)	(6,527)	(8,652)	(8,458)	(6,960)	(7,178)	(6,593)	(7,133)	(6,936)	(8,352)	(8,602)	Net Cash provided (or used in) Investing Activities	(5,400)	(6,479)	(6,470)	(8,035)	(7,153)	(7,588)	(7,023)	(7,364)	(6,904)	(8,341)	(8,614)	Cash Flows from Financing Activities												Receipts from loans or borrowings	-	-	-	-	-	-	-	-	-	-	-	Payment of loans or borrowings	(148)	(135)	(134)	(134)	(102)	(102)	(102)	(102)	(102)	(102)	-	Net Cash provided (or used in) Financing Activities	(148)	(135)	(134)	(134)	(102)	(102)	(102)	(102)	(102)	(102)	-	Net Increase/(Decrease) in Cash & Cash Equivalents during the year	(1,491)	(1,029)	1,953	142	(51)	513	743	(86)	(89)	(403)	(1,321)	Opening Balance of Cash and Cash Equivalent (Unrestricted Fund)	2,942	1,451	422	2,375	2,517	2,467	2,979	3,723	3,636	3,567	3,164	Cash & Cash Equivalents - End of Year (Unrestricted Fund)	1,451	422	2,375	2,517	2,467	2,979	3,723	3,636	3,567	3,164	1,843	
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	<p style="text-align: center;">Uralla Shire Council Long Term Financial Plan 2026-27 to 2035-36 LTFP Assumptions - SRV Scenario</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Revenue CPI Assumptions</th> <th>2025-26</th> <th>2026-27</th> <th>2027-28</th> <th>2028-29</th> <th>2029-30</th> <th>2030-31</th> <th>2031-32</th> <th>2032-33</th> <th>2033-34</th> <th>2034-35</th> <th>2035-36</th> </tr> </thead> <tbody> <tr><td>General Rates</td><td>4.90%</td><td>28.50%</td><td>23.00%</td><td>4.00%</td><td>3.00%</td><td>2.50%</td><td>3.50%</td><td>2.50%</td><td>2.50%</td><td>3.50%</td><td>2.50%</td></tr> <tr><td>Water Supply Annual Charge</td><td>4.00%</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td></tr> <tr><td>Sewer Annual Charge</td><td>4.00%</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td></tr> <tr><td>Environmental Levy</td><td>8.00%</td><td>7.00%</td><td>6.00%</td><td>3.00%</td><td>3.00%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td></tr> <tr><td>Stormwater Annual Charge</td><td>4.00%</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td></tr> <tr><td>Domestic Waste Annual Charge</td><td>14.00%</td><td>10.00%</td><td>10.00%</td><td>3.00%</td><td>3.00%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td></tr> <tr><td>Commercial Waste Annual Charge</td><td>14.00%</td><td>10.00%</td><td>10.00%</td><td>3.00%</td><td>3.00%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td></tr> <tr><td>Certificates</td><td>4.00%</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td></tr> <tr><td>User fees and charges</td><td>4.00%</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td></tr> <tr><td>McMaugh Gardens user fees and charges</td><td>4.00%</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td></tr> <tr><td>TCS user fees and charges</td><td>4.00%</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td></tr> <tr><td>TCT user fees and charges</td><td>4.00%</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td></tr> <tr><td>Water & Sewer usage revenue</td><td>4.00%</td><td>3.50%</td><td>3.00%</td><td>5.00%</td><td>5.00%</td><td>5.00%</td><td>5.00%</td><td>5.00%</td><td>5.00%</td><td>5.00%</td><td>5.00%</td></tr> <tr><td>Waste service revenue</td><td>60.00%</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td></tr> <tr><td>Other Sundry Income</td><td>4.00%</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td></tr> <tr><td>Donations Received</td><td>1.00%</td><td>1.00%</td><td>1.00%</td><td>1.00%</td><td>1.00%</td><td>1.00%</td><td>1.00%</td><td>1.00%</td><td>1.00%</td><td>1.00%</td><td>1.00%</td></tr> <tr><td>Reimbursements</td><td>4.00%</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td></tr> <tr><td>Others</td><td>4.00%</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td></tr> <tr><td>Section 94 and 7.12 Contributions</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td></tr> <tr><th>Expense CPI Assumptions</th><th>2025-26</th><th>2026-27</th><th>2027-28</th><th>2028-29</th><th>2029-30</th><th>2030-31</th><th>2031-32</th><th>2032-33</th><th>2033-34</th><th>2034-35</th><th>2035-36</th></tr> <tr><td>Salaries & wages</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td></tr> <tr><td>Course, training and seminar</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td></tr> <tr><td>Superannuation</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td></tr> <tr><td>Workers compensation</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td></tr> <tr><td>Other employee costs</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td></tr> <tr><td>Contractors and other external services</td><td>4.00%</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td></tr> <tr><td>Materials and services</td><td>4.00%</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td></tr> <tr><td>Plant Hire</td><td>4.00%</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td></tr> <tr><td>Raw materials and consumables</td><td>4.00%</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td></tr> <tr><td>Telephone and internet</td><td>4.00%</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td></tr> <tr><td>Travel expenses</td><td>4.00%</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td></tr> <tr><td>Bank charges</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td></tr> <tr><td>Contractor and consultancy costs</td><td>4.00%</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td></tr> <tr><td>Printing Postage & Stationery</td><td>4.00%</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td></tr> <tr><td>Membership and Subscriptions</td><td>4.00%</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td></tr> <tr><td>Utilities</td><td>4.00%</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td></tr> <tr><td>Motor vehicle expenses</td><td>4.00%</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td><td>2.50%</td></tr> <tr><td>Other 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Payments</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td></tr> <tr><td>Elected Members Allowances</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td></tr> <tr><td>Elected Members Vehicle Allowance</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td></tr> <tr><td>Phone, internet and communication</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td></tr> <tr><td>Course, travel and associated costs</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td></tr> <tr><td>Donations and sponsorship</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td></tr> <tr><td>Other expenses</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td></tr> <tr><td>Statutory audit fees</td><td>4.50%</td><td>3.50%</td><td>3.50%</td><td>3.50%</td><td>3.50%</td><td>3.50%</td><td>3.50%</td><td>3.50%</td><td>3.50%</td><td>3.50%</td><td>3.50%</td></tr> <tr><td>ARIC and internal audit fees</td><td>3.50%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td><td>3.00%</td></tr> <tr><td>Revaluation change</td><td>2.50%</td><td>2.00%</td><td>2.00%</td><td>2.00%</td><td>2.00%</td><td>2.00%</td><td>2.00%</td><td>2.00%</td><td>2.00%</td><td>2.00%</td><td>2.00%</td></tr> <tr><td>Depreciation</td><td>4.00%</td><td>4.00%</td><td>4.00%</td><td>4.00%</td><td>4.00%</td><td>4.00%</td><td>4.00%</td><td>4.00%</td><td>4.00%</td><td>4.00%</td><td>4.00%</td></tr> </tbody> </table> <p>Change proposed in rates and charges are highlighted in the table.</p>	Revenue CPI Assumptions	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	General Rates	4.90%	28.50%	23.00%	4.00%	3.00%	2.50%	3.50%	2.50%	2.50%	3.50%	2.50%	Water Supply Annual Charge	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	Sewer Annual Charge	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	Environmental Levy	8.00%	7.00%	6.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	Stormwater Annual Charge	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	Domestic Waste Annual Charge	14.00%	10.00%	10.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	Commercial Waste Annual Charge	14.00%	10.00%	10.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	Certificates	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	User fees and charges	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	McMaugh Gardens user fees and charges	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	TCS user fees and charges	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	TCT user fees and charges	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	Water & Sewer usage revenue	4.00%	3.50%	3.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	Waste service revenue	60.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	Other Sundry Income	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	Donations Received	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	Reimbursements	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	Others	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	Section 94 and 7.12 Contributions	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	Expense CPI Assumptions	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	Salaries & wages	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	Course, training and seminar	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	Superannuation	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	Workers compensation	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	Other employee costs	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	Contractors and other external services	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	Materials and services	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	Plant Hire	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	Raw materials and consumables	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	Telephone and internet	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	Travel expenses	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	Bank charges	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	Contractor and consultancy costs	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	Printing Postage & Stationery	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	Membership and Subscriptions	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	Utilities	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	Motor vehicle expenses	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	Other expenses	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	Computer software charges	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	Insurance	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	Contribution to Regional Bodies	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	Donations Paid	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	Other Payments	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	Elected Members Allowances	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	Elected Members Vehicle Allowance	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	Phone, internet and communication	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	Course, travel and associated costs	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	Donations and sponsorship	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	Other expenses	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	Statutory audit fees	4.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	ARIC and internal audit fees	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	Revaluation change	2.50%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	Depreciation	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	
Revenue CPI Assumptions	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
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Section 94 and 7.12 Contributions	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
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	<p style="text-align: center;">Uralla Shire Council Long Term Financial Plan 2026-27 to 2035-36 (SRV Scenario) Key Performance Indicators</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="13">Consolidated</th></tr> <tr> <th>Performance indicators</th> <th>Benchmark</th> <th>2025-26</th> <th>2026-27</th> <th>2027-28</th> <th>2028-29</th> <th>2029-30</th> <th>2030-31</th> <th>2031-32</th> <th>2032-33</th> <th>2033-34</th> <th>2034-35</th> <th>2035-36</th> </tr> </thead> <tbody> <tr> <td>Operating performance ratio</td> <td>>=0.00%</td> <td>-7%</td> <td>-1%</td> <td>5%</td> <td>4%</td> <td>1%</td> <td>1%</td> <td>0%</td> <td>-2%</td> <td>-2%</td> <td>-2%</td> <td>-5%</td> </tr> <tr> <td>Own source revenue</td> <td>>=60.00%</td> <td>59%</td> <td>61%</td> <td>62%</td> <td>63%</td> <td>63%</td> <td>63%</td> <td>63%</td> <td>64%</td> <td>64%</td> <td>64%</td> <td>64%</td> </tr> <tr> <th colspan="13">General Fund</th></tr> <tr> <th>Performance indicators</th> <th>Benchmark</th> <th>2025-26</th> <th>2026-27</th> <th>2027-28</th> <th>2028-29</th> <th>2029-30</th> <th>2030-31</th> <th>2031-32</th> <th>2032-33</th> <th>2033-34</th> <th>2034-35</th> <th>2035-36</th> </tr> <tr> <td>Operating performance ratio</td> <td>>=0.00%</td> <td>-10%</td> <td>-5%</td> <td>5%</td> <td>4%</td> <td>0%</td> <td>-1%</td> <td>-2%</td> <td>-5%</td> <td>-5%</td> <td>-6%</td> <td>-10%</td> </tr> <tr> <td>Own source revenue</td> <td>>=60.00%</td> <td>54%</td> <td>60%</td> <td>62%</td> <td>63%</td> <td>64%</td> <td>64%</td> <td>64%</td> <td>65%</td> <td>65%</td> <td>65%</td> <td>65%</td> </tr> </tbody> </table> <p>This means USC is adequately covering operating expenses within operating income, thus providing adequate funding for capital renewal works, and generating a marginal capacity to fund future cost increases over and above the rate pegs.</p>	Consolidated													Performance indicators	Benchmark	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	Operating performance ratio	>=0.00%	-7%	-1%	5%	4%	1%	1%	0%	-2%	-2%	-2%	-5%	Own source revenue	>=60.00%	59%	61%	62%	63%	63%	63%	63%	64%	64%	64%	64%	General Fund													Performance indicators	Benchmark	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	Operating performance ratio	>=0.00%	-10%	-5%	5%	4%	0%	-1%	-2%	-5%	-5%	-6%	-10%	Own source revenue	>=60.00%	54%	60%	62%	63%	64%	64%	64%	65%	65%	65%	65%	
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Evidence of community need/desire for service levels/projects and limited council resourcing alternatives.	<p>The basis of this application was the need to be financially sustainable and maintain our assets to a level the community is satisfied with.</p> <p>USC undertook community consultation when preparing the 2026-2034 CSP followed by dedicated consultation for the SRV process.</p> <p>The results of the CSP engagement showed that:</p> <ul style="list-style-type: none"> • 82.2% of respondents wanted communities that are well serviced with essential infrastructure, and • 73.33% of respondents wanted an efficient and effective independent local government <p>A snapshot of the outcomes from the CSP engagement can be seen in the below images:</p>	Attachment 7 - Adopted-Community-Strategic-Plan-2025-2034 Pages 13 & 14 of 28																																																																																																								

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Community Feedback



Community Minded

Community Comments:

- **Youth inclusion:** Strong calls for more training, activities, and leadership opportunities.
- **Caring for all ages:** Concerns for isolated seniors, particularly older women; calls for aged care awareness and inclusive public spaces.
- **Community connection:** Widespread support for more community events (e.g. Christmas party, Parkrun).
- **Public safety:** Antisocial behaviour is a concern, especially for vulnerable residents.
- **Equity & inclusion:** Requests for more representation (e.g. young people, Traditional Custodians).



Prosperous

Community Comments:

- **Business support:** Calls to reduce red tape, offer startup help, and support compliance efforts.
- **Jobs & training:** Need for local employment opportunities, especially for young people and families.
- **Housing:** Demand for diverse and affordable housing options (tiny homes, high-density, small acreages).
- **Tourism & events:** Promote Uralla's identity through events, local attractions, and seasonal strengths.
- **Transport:** Public transport links to Armidale/Tamworth and better road infrastructure seen as economic enablers.



Good Custodians

Community Comments:

- **Water security & quality:** Repeated concerns about poor water quality, failing infrastructure, and need for long-term planning.
- **Protecting the environment:** Support for wildlife corridors, native habitat conservation, and management of pests (foxes, feral cats).
- **Recycling & waste:** Desire for better recycling systems, e-waste services, and sustainability education.
- **Heritage & town character:** Strong support for protecting Uralla's historic buildings and unique identity.
- **Infrastructure upkeep:** Calls for better road maintenance, especially in rural areas.



Independent

Community Comments:

- **Desire for local control:** Pushback on state-led decisions (e.g. REZ) and support for Council advocacy on behalf of the Shire.
- **Clear Council role:** Need for clarity around Council's influence in broader strategies.
- **Focus on core responsibilities:** Some feedback urged prioritising water, roads, and planning over expanded community roles.
- **Better communication:** Strong community appetite for timely updates and transparent engagement.
- **Measurable goals:** Requests to define clear targets under each strategic pillar.

Criteria	Evidence of meeting this criterion from the council's IP&R documents	Reference to IP&R documents
	<p>USC acknowledged it essentially has four methods to address the asset renewal and service level gaps:</p> <p>Reduce service levels and the associated costs. This will be considered if required, however, safety factors and community expectations re service levels need to be considered,</p> <ol style="list-style-type: none"> 1. Dispose of assets, 2. Increase revenue (via user fees and charges, increased grants and/or increased rates), or 3. A combination of the above. 4. USC provides essential services, such as sporting fields that enhance the quality of life in our shire, and it is not realistic to expect these communities to pay a full cost recovery for these assets and services and removing these services would severely impact the liveability of our shire. <p>As a result of this feedback, it is clear the community want to see our assets maintained and whilst USC will continue to seek non rate revenue, at this time, an SV is required to address our asset renewal gap and unrestricted cash position.</p> <p>In addition to the SV rate increases, potential service level reductions and improvements in operational efficiency, USC has also invested significant time and effort in working to advocate for increased state and federal funding to reduce/remove the need for large catch-up SV's. This includes advocating for a return of financial assistance grants to 1% of taxation revenue being allocated to local government for operational works. It is proposed this advocacy will continue, however, it is not considered likely to occur anytime in the short to medium term.</p> <p>The outline of USC's SRV community engagement activities is included in USC's SRV report to Council from 16 December 2025.</p>	

Criteria	Evidence of meeting this criterion from the council's IP&R documents	Reference to IP&R documents
Evidence could also include the analysis of the council's financial sustainability conducted by Government agencies	There have been no other reports or analysis of the council's financial sustainability conducted by Government agencies.	N/a
If applicable, has the council not applied the full percentage increases available to it in one or more previous years under section 511 of the Local Government Act? If a council has a large amount of revenue yet to be caught up over the next several years, it should explain in its application how that impacts on its need for the SV.	Not applicable. USC has in recent years, fully applied the available percentage increases.	N/a

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

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

Not applicable

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

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

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

Other factors driving the financial demand on USC include:

- Rapidly increasing civil works costs beyond CPI,
- Cost shifting from state and federal governments, for example, emergency services levy, crown lands and native title regulations and associated costs without additional supporting funding,
- Increased governance compliance costs, for example, increased ARIC, WHS, External Audit fees,
- Award driven wages and salary increases,
- Increased technology costs (including cyber security),
- Increasing energy costs, and
- Extra operating costs of additional assets provided through one-off capital grants.

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

4 OLG SV Criterion 2 – Community awareness and engagement

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

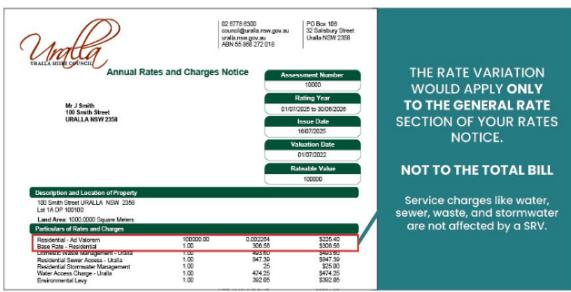
4.1 How did the council engage with the community about the proposed special variation?

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

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

Criteria	Evidence of meeting this criterion	Reference to application supporting documents
Evidence that the community is aware of the need for and extent of a rate rise.	<p>USC undertook a significant and multi staged engagement process on the proposed SV designed to ensure the ratepayers and the community were aware of and fully understood the scale of the proposed increase, what it means for them and to ensure all parties had an opportunity to provide feedback to Council on the proposed SV.</p> <p>The first stage of the engagement was an early insights survey supported by social media posts with an informative video.</p> <p>The second and in-depth stage of the engagement used the following methods to engage with the community during this stage:</p> <ol style="list-style-type: none"> 1. USC website and dedicated Have your Say page for the SV, 2. Printed materials <ul style="list-style-type: none"> i) Printed information packs with SRV explainer, FAQs, hard-copy survey, and reply-paid envelope, ii) Direct mail-out with rates notices included SRV details, contact info, and QR code, and iii) Posters and A5 displays with QR codes. 3. In-person engagement <ul style="list-style-type: none"> i) 7 in-person engagements between 7/10/25 and 22/10/25, ii) Drop-in sessions with the Councillors, iii) Market stall at Thunderbolt festival, iv) 2 formal information sessions, and v) Opportunities for Q&A and 1:1 conversations. 4. News outlets and associated media, and <ul style="list-style-type: none"> i) Coverage across print, radio, and TV, ii) Local newspapers published articles, iii) ABC and community radio interviews and bulletins, and 	<p>Attachment 8 - SRV Community Engagement Report</p> <p>Attachment 10 – Engagement materials and community submissions</p>

	<p>iv) Stories shared online for extended reach and engagement</p> <p>5. Social media.</p> <p>The early insights survey commenced in September 2025, and the second stage continued through the end of October 2025 with a formal community engagement report presented to Council at its ordinary meeting in December 2025.</p> <p>To ensure USC reached all ratepayers, a dedicated letter was sent to all ratepayers outlining the proposed SV. This letter was sent, either via email or by physical letter, to all ratepayers (over 3,000 letters).</p> <p>USC also used social media, media release and an updated USC website to provide the most opportunity for the community to be aware and provide feedback on the potential SV with a reach of:</p> <table border="1"> <thead> <tr> <th>Type of Engagement</th><th>Reach</th></tr> </thead> <tbody> <tr> <td>Online survey</td><td>236 participants</td></tr> <tr> <td>Print & Physical distribution</td><td>~10 Information packs ~3,000 mail-out letters to ratepayers</td></tr> <tr> <td>Digital (website & social media)</td><td> <ul style="list-style-type: none"> 1,127 webpage visits 20.7% of web visitors completed a survey 4,738 video views, and 17,269 views (multiple posts). </td></tr> <tr> <td>In Person</td><td>~120 attendees across 7 locations across formal sessions and festival stalls</td></tr> <tr> <td>Media</td><td>83 regional contacts, TV, Radio and newspapers 3 evening news stories</td></tr> </tbody> </table> <p>Full copies of the engagement materials are attached as attachment 10.</p> <p>The data indicates a well-informed community, with support contingent on affordability and clear confidence that USC provided multiple ways to be heard.</p> <p>While support is not a majority, the combination of partial support and improved understanding suggests that continued transparency, targeted hardship messaging, and service equity communications (particularly for rural and fringe areas) will be used in future communications to strengthen trust regardless of the final decision.</p>	Type of Engagement	Reach	Online survey	236 participants	Print & Physical distribution	~10 Information packs ~3,000 mail-out letters to ratepayers	Digital (website & social media)	<ul style="list-style-type: none"> 1,127 webpage visits 20.7% of web visitors completed a survey 4,738 video views, and 17,269 views (multiple posts). 	In Person	~120 attendees across 7 locations across formal sessions and festival stalls	Media	83 regional contacts, TV, Radio and newspapers 3 evening news stories	
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<p>The council need to communicate the full cumulative increase of the proposed SV in percentage terms, and the total increase in dollar terms for the average ratepayer, by rating category.</p>	<p>The full cumulative increase was communicated to ratepayers via USC's have your say page on the website and in the presentation slides for the face to face sessions.</p> <p>The Have Your Say page outlined the following:</p> <p>How will an SRV affect me?</p> <p>If you are a property owner within Urala Shire, you may notice an increase in your council rates beyond the usual annual adjustment. The exact amount will depend on your property's land value and classification (residential, business, farmland, etc.), which is determined by the NSW Valuer General. You can find your land value on your rates notice or by visiting www.valuergeneral.nsw.gov.au. If the SRV is approved by Council, the proposal would involve an increase to general rates of 28.5% in the first year (2026-27) and a further 23% in the second year (2027-28). This would result in a total increase of approximately 58.06% across the two-year implementation period. Your actual rate figure will depend on the specific details of your property. For a more accurate estimate based on your circumstances, you can contact Council once the rate cap is confirmed in September 2025.</p> <p>The SRV would only apply to the General Rate component of your rates notice. It would not impact service charges like water, sewer, waste, or stormwater drainage.</p> <p>See below example rates notice:</p>  <p>The table below provides an example of the estimated average rate increases by category across all ratepayers under the proposed SRV for 2026/27 and 2027/28.</p> <p>To understand how the proposed SRV may affect your rates, we encourage you to refer to your most recent rates notice. This will provide the most accurate indication of the impact based on your individual property valuation. The figures presented below are average estimates only and may differ from your actual rates.</p> <table border="1" data-bbox="354 1057 1176 1185"> <thead> <tr> <th>Rate Category</th><th>Current Year (25/26)</th><th>With Proposed SRV (26/27)</th><th>With Proposed SRV (27/28)</th></tr> </thead> <tbody> <tr> <td>Residential</td><td>\$613</td><td>\$788</td><td>\$969</td></tr> <tr> <td>Rural Residential</td><td>\$940</td><td>\$1,208</td><td>\$1,485</td></tr> <tr> <td>Farmland</td><td>\$4,811</td><td>\$6,183</td><td>\$7,604</td></tr> <tr> <td>Business</td><td>\$675</td><td>\$867</td><td>\$1,067</td></tr> </tbody> </table> <p>NOTE: These assumptions are averages based on the current property valuations and rating structure across Urala Shire. Actual rates will vary depending on individual property valuations.</p> <p>The presentation slides outlined the % and how to calculate how it will impact you:</p> <h2>The Impact</h2> <p>Proposed increase of</p> <ul style="list-style-type: none"> ✓ 28.5% in 2026–27 ✓ 23% in 2027–28 ✓ Cumulative increase over two years will be 58.06% 	Rate Category	Current Year (25/26)	With Proposed SRV (26/27)	With Proposed SRV (27/28)	Residential	\$613	\$788	\$969	Rural Residential	\$940	\$1,208	\$1,485	Farmland	\$4,811	\$6,183	\$7,604	Business	\$675	\$867	\$1,067	<p>Attachment 8 - SRV Community Engagement Report</p> <p>Attachment 10 – Engagement materials and community submissions</p> <p>USC Have your Say Page Error! Hyperlink reference not valid.</p>
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Business	\$675	\$867	\$1,067																			

The Impact - example calculation

2025/2026 Rates Notice

Description and Location of Property			
100 Smith Street, URALLA NSW 2358			
Lot 1A DP 100100			
Land Area: 1000.0000 Square Meters			
Particulars of Rates and Charges			
Residential - Ad Valorem	100000.00	0.002254	\$225.40
Business Rate	1.00	306.56	\$306.56
Domestic Waste Management - Uralla	1.00	492.90	\$492.90
Residential Sewer Access - Uralla	1.00	847.38	\$847.38
Residential Stormwater Management	1.00	25	\$25.00
Water Access Charge - Uralla	1.00	474.25	\$474.25
Environmental Levy	1.00	592.05	\$592.05

Land Rate value from 2025/2026 = \$225.40 + \$306.56 = **\$530.96**

Rates for 2026/2027 = \$530.96 x 1.285 = **\$682.28**
 Rates for 2027/2028 = \$682.28 x 1.23 = **\$839.23**

Total cumulative proposed rate increase from 2025/2026 = **\$308.27**

Total cumulative proposed rate increase = 58.06%

The letter to ratepayers outlined the percentage increase per year, the impact by rating category, and which parts of the rate notice the increase applies to:

How will an SRV affect me?

If you are a property owner within Uralla Shire, you may notice an increase in your council rates beyond the usual annual adjustment. The exact amount will depend on your property's land value and classification (residential, business, farmland, etc.), which is determined by the NSW Valuer General. You can find your land value on your rates notice or by visiting www.valuergeneral.nsw.gov.au. If the SRV is approved by Council, the proposal would involve an increase to general rates of 28.5% in the first year (2026-27) and a further 23% in the second year (2027-28). Your actual rate figure will depend on the specific details of your property.

Average Impact by Category

Rate Category	Current Year FY 25-26	Including Proposed SRV FY 26-27	Increase In 26-27	Including Proposed SRV FY 27-28	Increase In 27-28	Overall Increase In 26-27 & 27-28
Residential	\$613	\$788	\$175	\$969	\$181	\$356
Rural Residential	\$940	\$1,208	\$268	\$1,485	\$277	\$545
Farmland	\$4,811	\$6,183	\$1,372	\$7,604	\$1,421	\$2,793
Business	\$675	\$867	\$192	\$1,067	\$200	\$392

NOTE: These assumptions are averages based on the average property valuations and rating structure across Uralla Shire, Actual rates will vary depending on individual property valuations.

An SRV would only apply to the General Rate component of your rates.

NOT THE TOTAL BILL

Service charges like water, sewer, waste, and stormwater are not affected by a SRV.

 Annual Rates and Charges Notice

Mr J Smith
100 Smith Street
URALLA NSW 2358

Assessment Number
10000

Rating Year
01/07/2025 to 30/06/2026

Issue Date
16/07/2025

Valuation Date
01/07/2022

Rateable Value
100000

Description and Location of Property
100 Smith Street URALLA NSW 2358
Lot 1A DP 100100
Land Area: 1000.0000 Square Meters

Particulars of Rates and Charges

	100000.00	0.002254	\$225.40
Residential - Ad Valorem	1.00	306.56	\$306.56
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Residential Sewer Access - Uralla	1.00	25	\$25.00
Residential Stormwater Management	1.00	474.25	\$474.25
Water Access Charge - Uralla	1.00	592.05	\$592.05

<p>The Delivery Program and LTFP should clearly set out the extent of the General Fund rate rise under the SV, for the average ratepayer, by rating category.</p>	<p>USCs Delivery Program outlines the need for USC to operate in a financially sustainable manner.</p> <p>As part of USCs LTFP, an appendix was added as an explanatory note for the SV. This note clearly outlined the extent of the General Fund rate rise under the SV, for the average ratepayer, by rating category by both percentage and in dollar terms.</p> <p>The percentage increases were shown as below:</p> <table border="1" data-bbox="362 534 1148 743"> <thead> <tr> <th>Category</th><th>Year 1 2026/27</th><th>Year 2 2027/28</th><th>Compounded increase % Change</th></tr> </thead> <tbody> <tr> <td>Residential</td><td>28.5%</td><td>23.00%</td><td>58.06%</td></tr> <tr> <td>Rural Residential</td><td>28.5%</td><td>23.00%</td><td>58.06%</td></tr> <tr> <td>Business</td><td>28.5%</td><td>23.00%</td><td>58.06%</td></tr> <tr> <td>Farmland</td><td>28.5%</td><td>23.00%</td><td>58.06%</td></tr> </tbody> </table> <p>The dollar impact was shown in two ways. The first is as follows:</p> <table border="1" data-bbox="362 826 1148 1080"> <thead> <tr> <th colspan="7">Average Impact by Category</th></tr> <tr> <th>Rate Category</th><th>Current Year FY 25-26</th><th>Including Proposed SV FY 26-27</th><th>Increase in 26-27</th><th>Including Proposed SV FY 27-28</th><th>Increase in 27-28</th><th>Overall increase in 26-27 & 27-28</th></tr> </thead> <tbody> <tr> <td>Residential</td><td>\$613</td><td>\$788</td><td>\$175</td><td>\$969</td><td>\$181</td><td>\$356</td></tr> <tr> <td>Rural Residential</td><td>\$940</td><td>\$1,208</td><td>\$268</td><td>\$1,485</td><td>\$277</td><td>\$545</td></tr> <tr> <td>Farmland</td><td>\$4,811</td><td>\$6,183</td><td>\$1,372</td><td>\$7,604</td><td>\$1,421</td><td>\$2,793</td></tr> <tr> <td>Business</td><td>\$875</td><td>\$867</td><td>\$192</td><td>\$1,067</td><td>\$200</td><td>\$392</td></tr> </tbody> </table> <p><small>NOTE: These assumptions are averages based on the average property valuations and rating structure across Uralla Shire, Actual rates will vary depending on individual property valuations.</small></p> <p>The second method is showing the values as follows and reflects the increases compared to rate peg only increases:</p>	Category	Year 1 2026/27	Year 2 2027/28	Compounded increase % Change	Residential	28.5%	23.00%	58.06%	Rural Residential	28.5%	23.00%	58.06%	Business	28.5%	23.00%	58.06%	Farmland	28.5%	23.00%	58.06%	Average Impact by Category							Rate Category	Current Year FY 25-26	Including Proposed SV FY 26-27	Increase in 26-27	Including Proposed SV FY 27-28	Increase in 27-28	Overall increase in 26-27 & 27-28	Residential	\$613	\$788	\$175	\$969	\$181	\$356	Rural Residential	\$940	\$1,208	\$268	\$1,485	\$277	\$545	Farmland	\$4,811	\$6,183	\$1,372	\$7,604	\$1,421	\$2,793	Business	\$875	\$867	\$192	\$1,067	\$200	\$392	<p>Attachment 6 - USC - December 2025 Council Meeting - Adopted LTFP and SV Appendix</p>
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Residential					
Rating Category - Residential	2025-26	2026-27	2027-28	Cumulative	Increase
	Base Year	Year 1	Year 2		
Average residential rate under assumed rate peg	\$613	\$636	\$655	\$42	
Annual increase rate peg (%)		3.7%	3.0%	6.81%	
Annual increase rate peg (%) with an SV in two years	\$613	\$788	\$969	\$356	
Annual increase in SV		28.50%	23%	58.06%	
Cumulative impact of SV above base year levels		\$175	\$356		
Difference between SV and rate peg only scenarios		\$152	\$314		

Rural Residential					
Rating Category - Rural Residential	2025-26	2026-27	2027-28	Cumulative	Increase
	Base Year	Year 1	Year 2		
Average Rural residential rate under assumed rate peg	\$940	\$975	\$1,004	\$64	
Annual increase rate peg (%)		3.7%	3.0%	6.81%	
Annual increase rate peg (%) with an SV in two years	\$940	\$1,208	\$1,486	\$546	
Annual increase in SV		28.50%	23%	58.06%	
Cumulative impact of SV above base year levels		\$268	\$511		
Difference between SV and rate peg only scenarios		\$233	\$482		

Business					
Rating Category - Business	2025-26	2026-27	2027-28	Cumulative	Increase
	Base Year	Year 1	Year 2		
Average Business rate under assumed rate peg	\$675	\$700	\$721	\$46	
Annual increase rate peg (%)		3.7%	3.0%	6.81%	
Annual increase rate peg (%) with an SV in two years	\$675	\$867	\$1,067	\$392	
Annual increase in SV		28.50%	23%	58.06%	
Cumulative impact of SV above base year levels		\$192	\$392		
Difference between SV and rate peg only scenarios		\$167	\$346		

Farmland					
Rating Category - Farmland	2025-26	2026-27	2027-28	Cumulative	Increase
	Base Year	Year 1	Year 2		
Average Farmland rate under assumed rate peg	\$4,811	\$4,989	\$5,139	\$328	
Annual increase rate peg (%)		3.7%	3.0%	6.81%	
Annual increase rate peg (%) with an SV in two years	\$4,811	\$6,182	\$7,604	\$2,793	
Annual increase in SV		28.50%	23%	58.06%	
Cumulative impact of SV above base year levels		\$1,371	\$2,793		
Difference between SV and rate peg only scenarios		\$1,193	\$2,465		

<p>Council should include an overview of its ongoing efficiency measures and briefly discuss its progress against these measures, in its explanation of the need for the proposed SV.</p>	<p>USC undertakes regular reviews in reducing costs and improving the efficiency of its operations.</p> <p>USC's strategic approach to achieve a financially sustainable future is as follows:</p> <ul style="list-style-type: none"> • Long-term financial sustainability based on service levels that provide a good quality of life for the residents, ratepayers and visitors of the Uralla Shire, • A continuous improvement approach to achieving operational efficiencies and maximising the use and flexibility of USC's resources, • An engaged community that understands the service levels USC can provide with the available resources, • A detailed approach to asset management, and • A collaborative approach to solutions working with other councils and private sector organisations to maximise the efficiency of USC's operations. <p>More detail can be seen in the attached 'Cost Containment and Productivity Report' however recently USC has created \$1,220,000 in one-off savings and \$224,850 in on-going savings.</p> <p>The report outlines a further set of efficiency gains achieved by USC in recent years, which have been significant, and USC's immediate and longer-term plans for further efficiency and productivity improvements. It should be understood that the SV funds will be required to enable some of these opportunities to be realised.</p> <p>Through the community consultation, the community was very vocal that if USC is seeking to increase rates, they want to see USC ensure it is operating as efficiently possible and only seeking to increase rates by the smallest amount possible. USC is constantly seeking ways to drive improvements through innovation and efficiency gains, as well as working hard to keep operating costs under control.</p> <p>USC's decision at the meeting on 16 December 2025 acknowledged the feedback from the community engagement. USC will continue to seek improvements to operations, however, it is currently expected efficiency gains and future cash savings will be used to assist with addressing the long-term operating result deficit that moves back into a negative operating result based on USCs revised 10-year LTFP.</p>	<p>Attachment 18 - USC - Cost Containment and Productivity Report</p>
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<p>The council's community engagement strategy for the SV must demonstrate an appropriate variety of engagement methods to ensure community awareness and input occur.</p>	<p>Due to the widespread impact of a potential SV and minimum rate increase, it was essential for USC to undertake a broad engagement.</p> <p>An overview of the consultation, as outlined in the engagement report can be seen in the below diagram.</p> <h2>Consultation Overview</h2> <p>Our Goal: To ensure our community is fully informed with clear, accessible information about the proposal, its challenges and opportunities, and to create opportunities for meaningful, two-way conversations that support balanced and well-considered feedback.</p>  <p>1. Digital Engagement USC launched a dedicated SRV webpage to centralise all information and feedback opportunities. The page featured interactive timelines, downloadable fact sheets, and an explainer video using plain English and visual storytelling. Educational content was also distributed via Council's website, social media platforms, and e-newsletters sent to over 1,500 subscribers.</p> <p>2. Surveys and Feedback Mechanisms Two surveys were undertaken: the Early Insights Survey, designed to capture initial awareness and concerns, and the Formal Survey, aimed at gauging community sentiment on the proposal while meeting IPART compliance requirements. Printed versions were made available for residents without internet access. In addition to these targeted tools, Council maintained its usual feedback mechanisms allowing residents to share their views via email, post, and in person at the Customer Service Centre. These channels ensured accessibility and supported a comprehensive engagement approach.</p> <p>3. In-Person and Direct Engagement Council hosted community sessions across the shire, both during the day and in the evening, to accommodate different schedules. Informal drop-ins with Councillors provided a relaxed setting for discussion. Tech Tuesdays at the library offered hands-on support for residents navigating online tools.</p> <p>4. Print and Physical Distribution Posters and A5 displays with QR codes were placed in high-traffic areas across the Shire. A comprehensive mail-out to all ratepayers included all information and avenues for feedback. An info pack was produced with cover letter, printed surveys, FAQs, and reply envelopes for residents preferring paper-based engagement. Materials were also available at general stores and via phone request.</p> <p>5. Media and Word-of-Mouth Outreach Council issued multiple media releases to local publications and regularly shared updates via social media and community group pages. Interviews were conducted on both radio and television, with consistent updates provided to media outlets throughout the consultation period. Word-of-mouth was also a powerful tool, supported by comprehensive briefing sessions for councillors, staff, and community leaders who helped share accurate information across the Shire.</p> <p>During the first round of engagement, USC consulted with residents, ratepayers, businesses, farmers using an early insights survey that was designed to help Council understand:</p> <ul style="list-style-type: none"> • What information the community needed about the SRV, • How the community wanted us to provide that information to you, and • Which USC services matter most to the community. <p>The survey also explained what the SRV is and what it could mean for the future of USC services. The responses guided how we designed the formal engagement process ensuring it's responsive, transparent, and tailored to community priorities. We encouraged all residents to complete the survey and be part of shaping the conversation from the start.</p>	<p>Attachment 8 - SRV Community Engagement Report</p> <p>Attachment 10 – Engagement materials and community submissions</p>
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	<p>During the second and formal round of community engagement, USC did the following.</p> <ul style="list-style-type: none"> • Direct letter mailed to all ratepayers to ensure 100% of ratepayers and/or their representatives were contacted, • Face to face sessions in Uralla and Bundarra, • Cuppa with a Councillor sessions in Uralla, Bundarra, and Invergowrie, • Social media including Council's Facebook page, • USC's website and dedicated Have Your Say Page • Radio • Newspaper • Media releases • USC's Operational Plan • An online survey accessible from USC's website • Internal staff briefings 	
<p>Explain the action, if any, the council took in response to feedback from the community</p>	<p>The interpretation of our findings was as follows:</p> <ul style="list-style-type: none"> • Community is well-informed, • Support depends on affordability, • Confidence in multiple engagement options, • Hardship measures should be a priority, • Large landholders and farmers are seeking a review of rates distribution for equity, and • Partial support and improved understanding over both phases <p>The biggest concerns were focused on affordability, value, hardship and appropriate distribution of the rate revenue recovery by rate category.</p> <p>USCs' response to these items include:</p> <ul style="list-style-type: none"> • USC will ensure it works with the community and its hardship policy • If the SV is approved, USC can consider the roll-out timeline subject to future grant funding that may allow for a longer implementation period, • USC has committed to a review of its rating categories. 	<p>Attachment 8 - SRV Community Engagement Report</p> <p>Attachment 10 – Engagement materials and community submissions</p>

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

Click here to enter text.

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

Are the average rates provided in the council's community consultation materials the same as what has been inputted into Table 7.2, Worksheet 7 (WS 7) of the Part A application form?	No																																																
If no, please explain why.	<p>When the community consultation was undertaken, the information used for the community communications was based on land valuations from 2022.</p> <p>In late November 2025, after the community engagement had commenced, USC received updated land valuations.</p> <p>Part A of USC's applications utilise these updated valuations and as a result you will see rounding differences between the average rates in the consultation materials and the rates in the Part A of the application.</p> <p>The below table shows the differential values between the 2022 valuations used in the SRV communications and the revised values based on the 2025 valuations.</p> <table border="1"> <thead> <tr> <th>Sub-category or Special Rate name</th> <th>Current Average Rate</th> <th>2022 Valuations - SRV communicated Average 26/27</th> <th>2025 Valuations - Average Rate Year 1</th> <th>Differential between 2022 & 2025 Valuation averages Year 1</th> <th>2022 Valuations - SRV communicated Average 27/28</th> <th>Average Rate Year 2</th> <th>Differential between 2022 & 2025 Valuation averages Year 2</th> </tr> </thead> <tbody> <tr> <td></td> <td>2025-26</td> <td>2026-27</td> <td>2026-27</td> <td>2026-27</td> <td>2027-28</td> <td>2027-28</td> <td>2027-28</td> </tr> <tr> <td>Residential</td> <td>613.00</td> <td>788.00</td> <td>784.14</td> <td>-3.86</td> <td>969.00</td> <td>959.97</td> <td>-9.03</td> </tr> <tr> <td>Rural Residential</td> <td>939.73</td> <td>1,208.00</td> <td>1,202.29</td> <td>-5.71</td> <td>1,485.00</td> <td>1,472.12</td> <td>-12.88</td> </tr> <tr> <td>Business</td> <td>674.83</td> <td>867.00</td> <td>861.43</td> <td>-5.57</td> <td>1,067.00</td> <td>1,052.98</td> <td>-14.02</td> </tr> <tr> <td>Farmland</td> <td>4,811.29</td> <td>6,183.00</td> <td>6,151.80</td> <td>-31.20</td> <td>7,604.00</td> <td>7,530.05</td> <td>-73.95</td> </tr> </tbody> </table> <p>On average the difference for the average rates category between the Part A form and the consultation materials is less than 1% and less than the communicated values. For example, for business properties, the community consultation material showed an average rate of \$1,067 by 2027/28 and the Part A application shows an equivalent value of \$1,472 (a difference \$14 in favour of the ratepayers).</p> <p>The possible impact of changed land valuation was identified and communicated through the community engagement</p>	Sub-category or Special Rate name	Current Average Rate	2022 Valuations - SRV communicated Average 26/27	2025 Valuations - Average Rate Year 1	Differential between 2022 & 2025 Valuation averages Year 1	2022 Valuations - SRV communicated Average 27/28	Average Rate Year 2	Differential between 2022 & 2025 Valuation averages Year 2		2025-26	2026-27	2026-27	2026-27	2027-28	2027-28	2027-28	Residential	613.00	788.00	784.14	-3.86	969.00	959.97	-9.03	Rural Residential	939.73	1,208.00	1,202.29	-5.71	1,485.00	1,472.12	-12.88	Business	674.83	867.00	861.43	-5.57	1,067.00	1,052.98	-14.02	Farmland	4,811.29	6,183.00	6,151.80	-31.20	7,604.00	7,530.05	-73.95
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Farmland	4,811.29	6,183.00	6,151.80	-31.20	7,604.00	7,530.05	-73.95																																										

4.3 Additional information (optional)

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

No additional information to be added

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

- Table 8 Other Criterion 2 attachments

Attachment number	Name of document	Page references

5 OLG SV Criterion 3 – Impact on ratepayers

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

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

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

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

As mentioned above,

The full cumulative increase was communicated to ratepayers via Councils have your say page on the website and in the presentation slides for the face-to-face sessions.

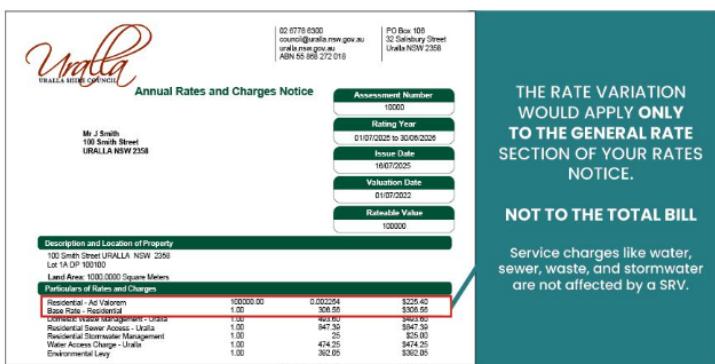
The Have Your Say page outlined the following:

How will an SRV affect me?

If you are a property owner within Uralla Shire, you may notice an increase in your council rates beyond the usual annual adjustment. The exact amount will depend on your property's land value and classification (residential, business, farmland, etc.), which is determined by the NSW Valuer General. You can find your land value on your rates notice or by visiting www.valuergeneral.nsw.gov.au. If the SRV is approved by Council, the proposal would involve an increase to general rates of 28.5% in the first year (2026-27) and a further 23% in the second year (2027-28). This would result in a total increase of approximately 58.06% across the two-year implementation period. Your actual rate figure will depend on the specific details of your property. For a more accurate estimate based on your circumstances, you can contact Council once the rate cap is confirmed in September 2025.

The SRV would only apply to the General Rate component of your rates notice. It would not impact service charges like water, sewer, waste, or stormwater drainage.

See below example rates notice:



The table below provides an example of the estimated average rate increases by category across all ratepayers under the proposed SRV for 2026/27 and 2027/28.

To understand how the proposed SRV may affect your rates, we encourage you to refer to your most recent rates notice. This will provide the most accurate indication of the impact based on your individual property valuation. The figures presented below are average estimates only and may differ from your actual rates.

Rate Category	Current Year (25/26)	With Proposed SRV (26/27)	With Proposed SRV (27/28)
Residential	\$613	\$788	\$969
Rural Residential	\$940	\$1,208	\$1,485
Farmland	\$4,811	\$6,183	\$7,604
Business	\$675	\$867	\$1,067

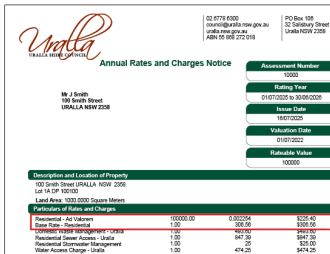
NOTE: These assumptions are averages based on the current property valuations and rating structure across Uralla Shire. Actual rates will vary depending on individual property valuations.

The presentation slides in the face-to-face sessions outlined how to calculate the impact for ratepayers based on the proposed percentage increases

The Impact

Proposed increase of

- ✓ 28.5% in 2026–27
- ✓ 23% in 2027–28
- ✓ Cumulative increase over two years will be 58.06%



The Impact - example calculation



Land Rate value from 2025/2026 = \$225.40 + \$306.56 = **\$530.96**

Rates for 2026/2027 = \$530.96 x 1.285 = **\$682.28**

Rates for 2027/2028 = \$682.28 x 1.23 = **\$839.23**

Total cumulative proposed rate increase from 2025/2026 = **\$308.27**

Total cumulative proposed rate increase = 58.06%

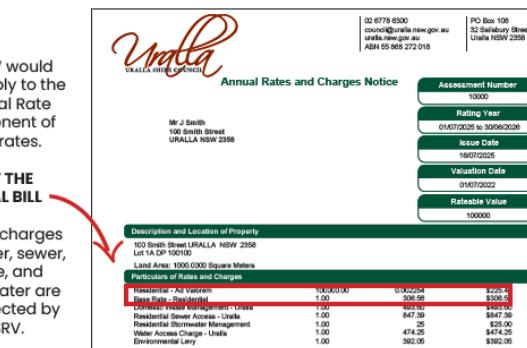
The letter to ratepayers outlined the percentage increase per year, the impact by rating category, and which parts of the rate notice the increase applies to:

How will an SRV affect me?

If you are a property owner within Uralla Shire, you may notice an increase in your council rates beyond the usual annual adjustment. The exact amount will depend on your property's land value and classification (residential, business, farmland, etc.), which is determined by the NSW Valuer General. You can find your land value on your rates notice or by visiting www.valuergeneral.nsw.gov.au. If the SRV is approved by Council, the proposal would involve an increase to general rates of 28.5% in the first year (2026–27) and a further 23% in the second year (2027–28). Your actual rate figure will depend on the specific details of your property.

Average Impact by Category						
Rate Category	Current Year FY 25–26	Including Proposed SRV FY 26–27	Increase in 26–27	Including Proposed SRV FY 27–28	Increase in 27–28	Overall Increase in 26–27 & 27–28
Residential	\$613	\$788	\$175	\$969	\$181	\$356
Rural Residential	\$940	\$1,208	\$268	\$1,485	\$277	\$545
Farmland	\$4,811	\$6,183	\$1,372	\$7,604	\$1,421	\$2,793
Business	\$675	\$867	\$192	\$1,067	\$200	\$392

NOTE: These assumptions are averages based on the average property valuations and rating structure across Uralla Shire. Actual rates will vary depending on individual property valuations.



As mentioned above, as part of USC's LTFP, an appendix was added as an explanatory note for the SV. This note clearly outlined the extent of the General Fund rate rise under the SV, for the average ratepayer, by rating category by both percentage and in dollar terms.

The percentage increases were shown as below:

Category	Year 1 2026/27	Year 2 2027/28	Compounded increase % Change
Residential	28.5%	23.00%	58.06%
Rural Residential	28.5%	23.00%	58.06%
Business	28.5%	23.00%	58.06%
Farmland	28.5%	23.00%	58.06%

The dollar impact was shown in two ways. The first is as follows:

Average Impact by Category						
Rate Category	Current year FY 25-26	Including Proposed SV FY 26-27	Increase in 26-27	Including Proposed SV FY 27-28	Increase in 27-28	Overall increase in 26-27 & 27-28
Residential	\$613	\$788	\$175	\$969	\$181	\$356
Rural Residential	\$940	\$1,208	\$268	\$1,486	\$277	\$545
Farmland	\$4,811	\$6,183	\$1,372	\$7,604	\$1,421	\$2,793
Business	\$675	\$867	\$192	\$1,067	\$200	\$392

NOTE: These assumptions are averages based on the average property valuations and rating structure across Huron Shire. Actual rates will vary depending on individual property valuations.

The second method is showing the values as follows and reflects the increases compared to rate peg only increases:

Residential

Rating Category - Residential	2025-26	2026-27	2027-28	Cumulative
	Base Year	Year 1	Year 2	Increase
Average residential rate under assumed rate peg	\$613	\$636	\$655	\$42
Annual increase rate peg (%)		3.7%	3.0%	6.81%
Annual increase rate peg (%) with an SV in two years	\$613	\$788	\$969	\$356
Annual increase in SV		28.50%	23%	58.06%
Cumulative impact of SV above base year levels		\$175	\$356	
Difference between SV and rate peg only scenarios		\$152	\$314	

Rural Residential

Rating Category - Rural Residential	2025-26	2026-27	2027-28	Cumulative
	Base Year	Year 1	Year 2	Increase
Average Rural residential rate under assumed rate peg	\$940	\$975	\$1,004	\$64
Annual increase rate peg (%)		3.7%	3.0%	6.81%
Annual increase rate peg (%) with an SV in two years	\$940	\$1,208	\$1,486	\$546
Annual increase in SV		28.50%	23%	58.06%
Cumulative impact of SV above base year levels		\$268	\$511	
Difference between SV and rate peg only scenarios		\$233	\$482	

Business

Rating Category - Business	2025-26	2026-27	2027-28	Cumulative
	Base Year	Year 1	Year 2	Increase
Average Business rate under assumed rate peg	\$675	\$700	\$721	\$46
Annual increase rate peg (%)		3.7%	3.0%	6.81%
Annual increase rate peg (%) with an SV in two years	\$675	\$867	\$1,067	\$392
Annual increase in SV		28.50%	23%	58.06%
Cumulative impact of SV above base year levels		\$192	\$392	
Difference between SV and rate peg only scenarios		\$167	\$346	

Farmland

Rating Category - Farmland	2025-26	2026-27	2027-28	Cumulative
	Base Year	Year 1	Year 2	Increase
Average Farmland rate under assumed rate peg	\$4,811	\$4,989	\$5,139	\$328
Annual increase rate peg (%)		3.7%	3.0%	6.81%
Annual increase rate peg (%) with an SV in two years	\$4,811	\$6,182	\$7,604	\$2,793
Annual increase in SV		28.50%	23%	58.06%
Cumulative impact of SV above base year levels		\$1,371	\$2,793	
Difference between SV and rate peg only scenarios		\$1,193	\$2,465	

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

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

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

As mentioned earlier in the application, USC has discussed a potential SRV previously but had opted not to proceed in order to keep rates as low as possible for ratepayers.

USC has not made the decision to make application for an SRV lightly and has considered many factors in the decision. This has included:

- The scale of the average increase based on rating category with the SV,
- The scale of the average increase based on rating category compared to no SV,
- SEIFA index,
- Local workforce status',
- Mortgage stress levels (USC at 6.4% compared to Regional NSW average of 12.7%),
- Outstanding rates levels, and
- The ability to manage those in hardship,

Although there are pockets of significant wealth and advantage, there is also significant disadvantage.

Based on the 2022 valuations, it was communicated that by the end of the proposed SRV period in the 2027/28 financial year, it is estimated that:

- average Residential Uralla rates will increase by \$356, or \$6.85 per week
- average Rural Residential rates will increase by \$545, or \$10.48 per week
- average Farmland rates will increase by \$1,421, or \$27.33 per week
- average Business rates will increase by \$392, or \$7.54 per week

The table in the previous questions outlines:

- the total increase based on the proposed SV,
- the increase based on the rate peg value, and
- the differential between these two values (i.e. the SV part of the total proposed increase).

The above values are averages and the actual impact of these rises will vary throughout the LGA depending upon the relative value of the land for each property.

Reviewing indicators such as household expenditure shows that household net savings have increased to \$23,415 per household in 2022/23 (which is slightly lower with Regional NSW averages), these increases in net savings indicate a capacity to pay within the community.

Additionally, we also noted that while Uralla Shire Council previously had a relatively high proportion of outstanding rates at 14.8% (2024) there has been significant effort put into this area and the outstanding value reduced to 7.05% for the outstanding balance of 2024-25, and the outstanding rates of the first instalment for the year 2025-26 stood 9.5% as of 27 November 2025, a strong indicator of both capacity and willingness to pay rates especially given that the benchmark for outstanding rates is less than 10% for regional and rural areas.

USC will also ensure that it acknowledges disadvantage within the community when bringing rates revenue up to the level required to service the community.

This includes ensuring that the SRV increases are appropriately supported by USC's Hardship Policy.

Further details on these considerations can be seen in the Capacity to Pay report attached to the application.

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

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

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

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

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

USC recognises that circumstances of financial hardship can arise requiring respect and compassion.

In cases of genuine hardship, Council will work with people to put affordable payment plans as set out in USC's adopted Hardship Policy. As every case is unique to those involved, USC will seek to work with individuals for a solution that is suitable for both USC and the ratepayer.

USC adopted an updated Hardship policy in 2025 to ensure it is fit-for-purpose should a rate rise occur.

In addition to the Hardship policy, USC also applies pensioner rebates to reduce the impact of rates on pensioners.

Dependent on certain circumstances, the Hardship Policy allows USC to write-off accrued interest and costs.

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

The Hardship policy is referenced on page 14 of USC's revenue statement which states;

Hardship Policy Council offers assistance to ratepayers suffering genuine hardship. Applications for relief under Council Hardship Policy can be submitted by obtaining the relevant forms from Council's finance section. The Hardship Policy is available on Council's website and can also be obtained in hard copy upon request.

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

USCs makes its Hardship Policy known through:

- Being available on Council's website,
- Advice on rate notices to indicate to ratepayers that USC will work with people to put affordable payment plans as set out in Council's adopted Hardship Policy,
- Rates page on USC's SRV website,
- Verbal and written advice to customers in response to enquiries and requests,
- Referenced in the rates section of USCs revenue statement, and
- Inclusion in the SV information communicated to ratepayers.

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

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

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

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

USC has reviewed options to offset the potential impacts of the SV and opportunities will continue to be reviewed as part of the preparation of USCs 2026/27 fees and charges and revenue statement.

The Uralla region is within the proposed energy zone and this may create opportunities for additional non-residential rating income in the future, however, this is currently an unknown quantity and USC is required to make a decision now to ensure it is acting in a financially responsible manner.

Options to hold, or keep as low as possible, any increases in water, sewer and domestic waste charges during the SV implementation timeframe to minimise the impact of the potential SV increase will be considered if they can be implemented in a responsible manner. At the time of writing the application this was not expected to be possible in the near future, however, should grants funds become available, it may create this opportunity for Council and the community.

Applying for an SV is never an easy action for Council and placing a higher impost on one category compared to others was not seen as a fair and equitable approach, so the proposal has the SV applied on an equally distributed basis.

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

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

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

- **Table 9 IP&R documents**

IP&R Document	Exhibition dates	Link to council minutes that outlines the resolution to publicly exhibit	Adoption date	Link to council minutes that outlines the resolution to adopt	Link to the adopted IP&R document on the council's website
Community Strategic Plan	8 May 2025 to 11 June 2026	Agenda of Ordinary Council Meeting - Tuesday, 29 April 2025	24 June 2025	Minutes of Ordinary Council Meeting - Tuesday, 24 June 2025	uint-25-12114-adopted-community-strategic-plan-2025-20342.pdf
Delivery Program. First adopted in June 2025 and updated in October 2025	8 May 2025 to 11 June 2026	Agenda of Ordinary Council Meeting - Tuesday, 29 April 2025	24 June 2025	Minutes of Ordinary Council Meeting - Tuesday, 24 June 2025	adopted-delivery-program-2026-2029.pdf
	8 September 2025 - 13 October 2025	Agenda of Ordinary Council Meeting - Tuesday, 26 August 2025		Minutes of Ordinary Council Meeting - Tuesday, 26 August 2025	adopted-delivery-program-2026-2029.pdf
Long Term Financial Plan	3 November 2025 – 3 December 2025	Agenda of Ordinary Council Meeting - Tuesday, 28 October 2025	16 December 2025	Minutes of Ordinary Council Meeting - Tuesday, 16 December 2025	adopted-resourcing-strategy-2025-2034.pdf
Asset Management Strategy	23 July 2025 to 22 August 2025	Minutes of Ordinary Council Meeting - Tuesday, 22 July 2025 Draft Asset Management Strategy Your Say Uralla Shire	22 March 2022	The 2025 version is to be presented for adoption by Council in February 2026.	strategy-asset-management-2022-2032-adopted-22-march-2022-resolution-20.0322-currentstrategies.pdf
Asset Management Plan (which contain long-term projections of asset maintenance, rehabilitation and replace, including forecast costs).	Asset management plans have been exhibited and adopted on a rotating cycle. Individual plans are available as links to each of the asset management plans from within the resourcing strategy.		Various dates	Various dates	adopted-resourcing-strategy-2025-2034.pdf

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

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

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

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

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

USC has made significant efforts to improve operations and deliver services to the community without increasing rates over several years.

USC's strategic approach to improve its operations and achieve a financially sustainable future is as follows:

- Long-term financial sustainability based on service levels that provide a good quality of life for the residents, ratepayers and visitors of the Uralla Shire,
- A continuous improvement approach to achieving operational efficiencies and maximising the use and flexibility of the organisation's resources,
- An engaged community that understands the service levels USC can provide with the available resources,
- A detailed approach to asset management, and
- A collaborative approach to solutions working with other councils and private sector organisations to maximise the efficiency of USC's operations.

Through the community consultation, the community was very vocal that if USC is seeking to increase rates, they want to see Council ensure it is operating as efficiently as possible and only seeking to increase rates by the smallest amount possible.

USC is constantly seeking ways to drive improvements through innovation and efficiency gains, as well as working hard to keep operating costs under control.

USC has actively sought additional revenue opportunities through State and Federal Government grants, reviewing service pricing and maximising the investment portfolio and will continue to do so.

Should the SV application be successful, USC will also seek to use the capacity to match future grant opportunities with a view of reducing any additional future financial burden on the community as far as possible. USC will also continue to advocate for increased funding from other levels of government in areas such as financial assistance grants as it has done so for many years.

The SV funds will be required to enable USC to achieve some of the efficiency gains mentioned.

[More detail is provided in the attached cost containment and productivity report.](#)

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

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

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

Other than the ASV from 2022/23, USC has not previously undertaken an SV and as such, USC has continued to make efficiency gains and absorb newly added costs without seeking to increase rates. There have been:

- restructures to streamline service delivery,
- changes to functions,
- where appropriate, reduced service levels driven by resource constraints,
- the implementation of reviews driven by the audit, risk and improvement committee,
- commenced development of a formal service review program,
- review of procurement processes,
- undertaking organisational structural changes to align skills and qualifications of employees to better align with service delivery and organisational requirements,
- opportunities to redeploy and internally transfer employees in consultation with employees,
- major IT upgrades, and review of IT opportunities to realise efficiency gains,
- review assets that can be sold or disposed of to reduce operational costs,
- review avenues for increased revenue via operations; an example of this includes the increased scale of the McMaugh Gardens aged care facility,
- review strategies and business plans of USC's commercial business units (TCS/TCT/McMaugh's),
- undertake annual review of all fees and charges,
- investigate further opportunities for economies of scope (shared services); an example of this is the shared agreement with Walcha Council for Ranger services, and
- development of budget management, project management and business planning systems and skills.

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

Productivity Improvement – Cost Savings	One-off	Ongoing
Obtained external grant to upgrade IT system in lieu of Council funds	\$80,000	
Obtained external grant to upgrade IT software for aged care services in lieu of Council's funds	\$10,000	
Savings made from the upgrade and rationalisation of Council's ERP and related software		\$30,000
Repricing of software related to Council's not-for-profit status		\$5,000
Obtained external grant funding to review and improve procurement system and processes	\$50,000	
Plant rationalisation – reduced volume of plant	\$330,000	\$50,000
Renegotiation of energy prices (30% ongoing savings)		\$84,000
Introduction of e-newsletters to replace legacy hard copy version		\$17,500

Fuel Savings through renegotiated pricing		\$38,350
Obtained external grant funding to undertake a condition and survey assessment of the existing water reticulation system, improving asset knowledge and renewal prioritisation	\$100,000	
Secured external grant funding to upgrade SCADA at Uralla Water Treatment Plant, improving monitoring, alarm management, and operational resilience	\$125,000	
Secured external grant funding to investigate non-revenue water and leakage issues, including the purchase and deployment of pressure loggers to improve network performance insights	\$100,000	
Secured external grant funding to upgrade chemical dosing systems and SCADA at Bundarra Water Treatment Plant, improving treatment reliability and drinking water compliance	\$125,000	
Identification of capital cost savings through alternative delivery solutions, including replacing a permanent office build at the Water Treatment Plant with an external movable office.	\$200,000	
Trainee Water Operators engaged through state funded training programs	\$100,000	
Total – realised cash savings	\$1.22m	\$224,850
Requested funding support from NSW Health to undertake enhanced water quality sampling and testing, to support data collection for algae and arsenic management planning		\$20,000
Requested funding support from NSW Health for silt removal at Kentucky Creek Dam, to improve raw water quality and increase long-term water security	\$1M+	
Total – Requested funding	\$1m	\$20,000

Productivity Improvement – Efficiency gains	One-off	Ongoing
Service Review TCS/TCT (Community Services) and implementation of review outcomes		✓
Information Technology – Implemented Deputy to improve rostering and to ensure that care minutes are met to improve funding linked to care minutes and to improve staff efficiency		✓
Residential Aged Care – Implemented better food purchasing measures to bring food ordering costs down		✓
Community Services – Implemented better contracting strategies to reduce contractor costs and to ensure that administration costs associated with contracting are captured in the cost for the service		✓
Community Services – Increased fees for community services to ensure that they operations are self-sustainable		✓
Updated Asset Management Strategy		✓
Review and strategic changes to the Organisational structure		✓
Review of fees and charges for cemetery		✓

Increase of Residential Accommodation Deposits and retention of legislated permissible amount for Council owned and operated residential aged care facility		✓
Commission feasibility study of expansion of Council owned and operated residential aged care facility		✓
Increased fees from waste and water services		✓
Information Technology - Implemented Office 365 in 2023/24 enabling access to improved functionality and time savings		✓
Information Technology - Upgraded Civica system in 2023/24 enabling access to improved functionality		✓
Office Space - Rationalised underutilised office space in the admin building to improve operational efficiency and avoid incurring costs on staff accommodation		✓
Information Technology – Implemented new home care and transport services software to improve efficiency and functionality		✓
Information Technology – Upgrade of Council's core Finance and Property Systems		✓
Information Technology – Upgrade of Council's record management System		✓
Integration of the NSW state planning portal to Council's ERP system		✓
Digitisation of Council's paper based records (work in progress)		✓
Service Review – Waste Services		✓
Procurement - Panel tenders and government contracts are used to streamline procurement costs		✓
Printing - Introduced dual screens for all staff to improve productivity, reduce printing costs and rationalised printers resulting in lower electricity costs		✓
Improved Debt Recovery Processes		✓
Improved Water meter read practices		✓
Improved net operating position of the Caravan Park facilities		✓
Analysis of historical water main break data to identify high-risk areas, resulting in targeted renewal of water mains along Rowan Avenue and surrounding streets		✓
Installation of an additional water main along Marsh Lane to improve network redundancy, reducing service disruption impacts to residents during water main failures		✓
Innovative bin solutions introduced at the Waste Management Facility to reduce contamination of the different waste streams and increase the longevity of the landfill site.		✓
Outsource Recycling Waste Stream to partner organisation assisting with their economy of scale and mitigating need to replace ageing infrastructure.		✓
Landfills closed on days that have been shown to have low visitor numbers.		✓

New mattress and tyre recycling companies identified through regional waste solution and fees and charges adjusted to ensure all costs covered.		✓	
Animal shelter co-located at the Waste Management Facility, reducing staffing needs		✓	
Extension of existing landfill cell to cater for more volume, in lieu of opening a new cell.	✓	✓	
Kerb side bin audit completed to identify community habits relating to waste, which will then lead to education programs introduced to the community to reduce landfill waste and improve recycling. This is linked to introduction of FOGO stream to further reduce impact of FOGO waste entering the landfill.		✓	
New waste metal contract completed through regional wide tender process improving rates applied for scrap metal.		✓	
Working with regional partners to further review options of waste being converted to bio-charr and future energy streams.		✓	
Moving to a paper free inspection and compliance recording model.		✓	
Waste products being re-used and recycled, such as mulched green waste.		✓	
Introduction of plant of equipment that can reuse/recycle existing road materials for re-use. Therefore, reducing need for new quarry materials.		✓	
Moving to predominant use of precast materials, in lieu of casting in situ, making construction more efficient.		✓	

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

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

The response should, wherever possible:

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

In the text boxes below:

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

The planned improvements for the future include:

- ongoing review of vacant positions,
- review of new revenue opportunities, and
- implementation of a USC service review program.

Specific projects planned for the future improvements include:

- Improved use of technology, including:
 - where prudent and practical, implementing AI,
 - investigation of technology to increase efficiency of existing employees, reducing the need for additional staffing requirements,
 - automating water meter reading for regular billing reads through the implementation of 'smart meters'.
- Enhanced water quality sampling and testing, to support data collection for algae and arsenic management planning (subject to funding support from NSW Health - \$20,000)
- Silt removal at Kentucky Creek Dam, to improve raw water quality and increase long-term water security (subject to funding support from NSW Health - \$1m)
- Advocate for road reclassifications to transfer management to NSW State Government and reduce length of road required to be managed by USC.
- Improved customer service systems and processes, including:
 - improving response timeliness to customer requests,
 - reviewing the community engagement website for usability, cost efficiency and integration, and
 - implementing a new customer service request system.
- Review cost saving opportunities across all business units.
- Market test the provision of Insurance services.
- Implement panel suppliers to allow greater certainty and reduced procurement time costs.
- Review small plant including light vehicle program.
- Continue to seek grant funding to minimise USC costs.
- Undertake a review of USC's LEP and development contributions plan.
- Review USC's rating structure with a view to introducing a dedicated category for 'Power Generation'.

A fully copy of USC's 'Cost containment and productivity report' is attached (Attachment 18)

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

As USC has already achieved savings and efficiency gains, only those achieved with a high level of confidence are included in the LTFP.

No further savings have been incorporated into this LTFP.

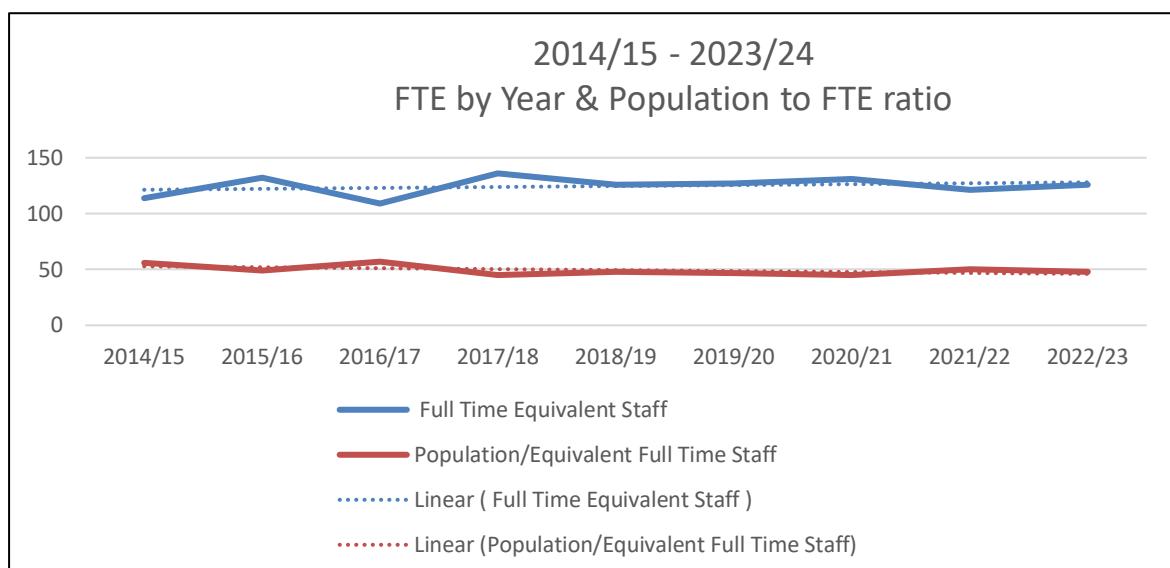
In order to achieve a savings level of this quantum, some proposals for savings may result in a reduction in service levels, which would require consultation with both the Council and community. Given most of the savings are expected to efficiency gains rather than direct cash savings, any cash savings will be included in future LTFP's once savings levels are identified with a greater than 50% level of confidence.

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

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

Employee Numbers

USC's FTE numbers have increased over time as shown by the below graph.



Since 2014/15, there has been an increase of approximately 10 FTE positions (including vacancies). The increases have been across the organisation, including roads, water, infrastructure management, increases associated with the growth of the McMaugh Gardens residential aged care facility and the increased compliance obligations now on USC's services. McMaugh Gardens currently has more than 30 FTE positions, is fully self-funded and the surplus from this business unit contributes towards the internal services that provide support services to McMaugh Gardens.

Approximately eight (8) positions are grant funded positions.

It is also important to recognise that attracting and retaining staff is an increasingly difficult task and the use of contractors or agency staff is required to address the gap between funded and filled positions to ensure USC continues to meet its statutory obligations, funding agreements, and to deliver services to the community.

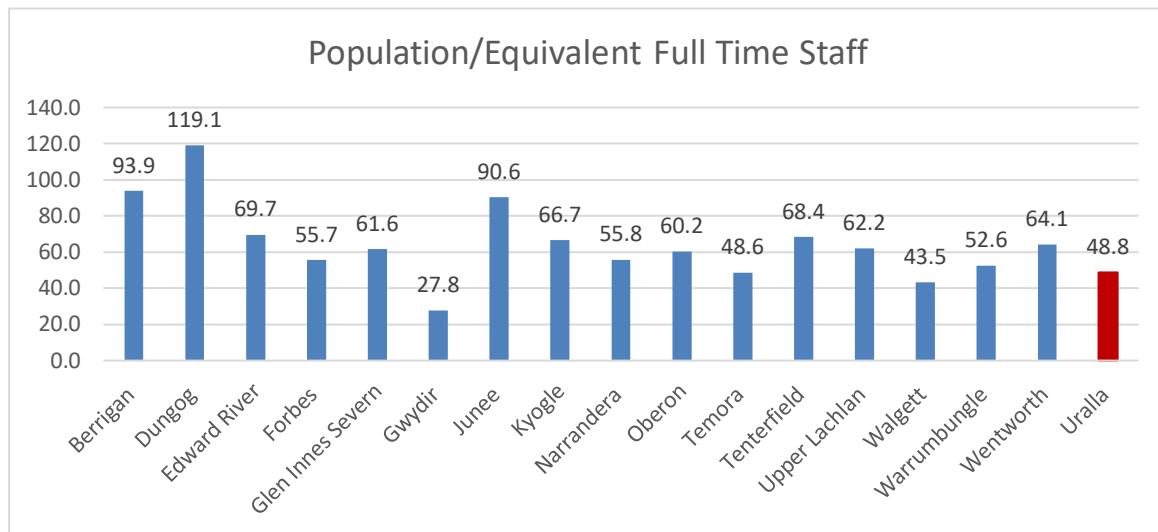
Outsourcing can be an effective approach. While it is acknowledged that contractors may be more expensive than Council labour, this cost must be weighed against the risk and expense of deferring work that cannot be delivered in a timely manner. Delays typically increase costs over time. In addition, where highly specialised skills or experience are required, engaging contractors enables Council to pay only for the specific expertise and time needed. In addition, it allows USC to provide additional workforce for larger projects, without having to take on the burden of employing additional workers for that project.

Council Comparisons

Comparative data is available for the 2023/24 financial year, being the latest available information complied by the NSW State Government for all councils.

The data indicates that Council currently provides services to the equivalent of forty-nine (49) community members for every full-time equivalent (FTE) employee in 2023/24. When compared with other Group 10 – Large Rural Councils, this ratio appears notably higher. It is important to acknowledge however that Council's aged-care operations include 31 dedicated staff. Removing these positions—so that the comparison focuses solely on staffing for core local government functions—changes the ratio from 48.8 to 65.02 community members per FTE.

This adjusted figure demonstrates that, relative to similar councils, our organisation is potentially operating with fewer staff to deliver essential services. This is compounded by the geographical spread of villages across the shire (and hence service delivery). The comparison suggests that Council may be under-resourced, and that the current staffing levels may place pressure on our capacity to maintain service quality and meet community expectations.



What is not factored into the comparison above is the level of in-house service delivery.

All USCs deliver services differently and will often contract out services such as: management of aquatic complexes, maintenance of parks and reserves, general maintenance of buildings, management of landfills and transfer stations, management of animal impound facilities and management of IT systems. USC delivers all of these services in-house.

The "Your Council" web page (Uralla - Your Council NSW) shows that for the 2022/23 financial year, USC's spend on Governance and Administration was at 17%, and largely in line with the state average of 16%.

Council Expenditure on Services (%)	State Average Expenditure on Services (%)																																
<table border="1"> <thead> <tr> <th>Service Category</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>Governance & Administration</td> <td>17%</td> </tr> <tr> <td>Public Order, Safety, Health, Water & Sewer</td> <td>4%</td> </tr> <tr> <td>Environment (inc. waste)</td> <td>23%</td> </tr> <tr> <td>Community Services, Education, Housing & Amenities</td> <td>29%</td> </tr> <tr> <td>Recreation & Cultural</td> <td>4%</td> </tr> <tr> <td>Roads, Bridges & Footpaths</td> <td>21%</td> </tr> <tr> <td>Other Services</td> <td>4%</td> </tr> </tbody> </table>	Service Category	Percentage	Governance & Administration	17%	Public Order, Safety, Health, Water & Sewer	4%	Environment (inc. waste)	23%	Community Services, Education, Housing & Amenities	29%	Recreation & Cultural	4%	Roads, Bridges & Footpaths	21%	Other Services	4%	<table border="1"> <thead> <tr> <th>Service Category</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>Governance & Administration</td> <td>16%</td> </tr> <tr> <td>Public Order, Safety, Health, Water & Sewer</td> <td>15%</td> </tr> <tr> <td>Environment (inc. waste)</td> <td>13%</td> </tr> <tr> <td>Community Services, Education, Housing & Amenities</td> <td>9%</td> </tr> <tr> <td>Recreation & Cultural</td> <td>13%</td> </tr> <tr> <td>Roads, Bridges & Footpaths</td> <td>21%</td> </tr> <tr> <td>Other Services</td> <td>13%</td> </tr> </tbody> </table>	Service Category	Percentage	Governance & Administration	16%	Public Order, Safety, Health, Water & Sewer	15%	Environment (inc. waste)	13%	Community Services, Education, Housing & Amenities	9%	Recreation & Cultural	13%	Roads, Bridges & Footpaths	21%	Other Services	13%
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<p>Per capita, based on the 2023/24 time series data, Council spent \$214 per capita on Governance and Administration compared to the group average of \$798.70.</p>																																	
<p>As outlined in section 7.2.2, USC has made significant efficiency gains over the past years, with:</p> <ul style="list-style-type: none"> • \$1,220,000 in one-off savings, • \$224,850 in annual recurrent savings, and • 44 process improvements and efficiency gains. <p>All these gains were absorbed by inadequate rate peg increases, increased compliance costs, and cost shifting imposed on Council during the same time. As USC has not had sufficient funding for asset renewal in recent years, many recent gains have been diverted to this essential funding requirement.</p> <p>By growing the aged care business, USC was also able to provide a greater level of community services and created greater economy of scale within the corporate services area reducing the general rate contribution required for internal services.</p> <p>With the implementation of USC's service review program and internal audit plan, Council will continue to make operational improvements, efficiency gains and reduce operational risks that will improve USC's operations into the future.</p> <p>USC staff will continue to collaborate with other councils to achieve best practice at a functional service level.</p> <p>Cost Shifting</p> <p>Council has had an estimated \$1.78 million in additional operational costs relating to cost shifting. Subsequently, additional costs have been incurred from a range of increased regulation on activities including:</p> <ul style="list-style-type: none"> • external audit costs have significantly increased, • regulatory and compliance costs have increased under the new Aged Care Act 2024 (Cth), 																																	

- emergency services levy has increased,
- USC has been required to carry 'Red Fleet' asset depreciation costs on its financial reports despite not having any control or practical ownership of these assets,
- cyber security (essential 8) compliance requirements which are incorporated into the Cyber Security Guidelines – Local Government have increased costs for Council,
- asset management requirements have increased – resulting in increased costs,
- USC now has increased crown land management and native title assessment responsibilities, resulting in increased costs well in excess of any grant funding made available when some of these responsibilities were transferred. Ongoing grant funding is sporadic and does not adequately cover these costs.

The above list is not exhaustive but provides an indication of the constantly increasing nature of costs associated with increasing regulatory requirements faced by local government.

The 'Cost Shifting 2025' summary report commissioned by LG NSW provides further details on this and notes that the impact for a large rural Council is in the vicinity of \$571.10 per ratepayer per year.

Cost shift per ratepayer per year by council classification



As mentioned above, for Uralla, with 3,124 assessments cost shifting equates to a value of \$1,784,116.10 per year which relates to 57.55% of the proposed Special Rate increase (estimated to be \$3,100,000 after the two years).

- Table 10 Criterion 5 attachments

Attachment number	Name of document	Page references
Attachment 18	Cost containment and Productivity Report	Whole document

8 Council certification and contact information

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

8.1 Certification of application and declaration

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

This is to be completed by General Manager and Responsible Accounting Officer.

Name of the council:	Uralla Shire Council
-----------------------------	----------------------

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

General Manager (name):	Toni Averay
Signature and Date:	x
Responsible Accounting Officer (name):	Mustaq Ahammed
Signature and Date:	x

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

8.2 Council contact information

IPART's formal contact with the council will be with the General Manager.

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

General Manager

General Manager contact phone	[REDACTED]
General Manager contact email	[REDACTED]

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

Primary council contact

Council contact phone	[REDACTED]
Council contact email	[REDACTED]
Council email for inquiries about the SV application	[REDACTED]

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

Secondary council contact

Council contact phone	[REDACTED]
Council contact email	[REDACTED]
Council email for inquiries about the SV application	[REDACTED]

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

9 List of required attachments

To complete (adding rows as necessary):

- Name each document.
- Check the box to indicate that the document is being submitted with the application.
- Table 11 Required attachments checklist

Name of attachment	The document is included	The document is not applicable
Mandatory forms/attachments:		
Application Form Part A (Excel spreadsheet)	<input type="checkbox"/>	NA
Application Form Part B (this Word document)	<input checked="" type="checkbox"/>	NA
Council resolution to apply for the special variation	<input checked="" type="checkbox"/> Attachment 13	NA
Completed certification and declaration (see 8.1)	<input checked="" type="checkbox"/>	NA
If applicable, to support the responses provided in Question 5 of Description and Context (see section 2) provide:		
Instrument for expiring special variation/s	<input type="checkbox"/>	<input checked="" type="checkbox"/>
OLG advice confirming calculation of amount to be removed from the council's general income	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If applicable, to support the responses provided in Questions 6 AND/OR 7 of Description and Context (see section 2) provide:		
Declaration of compliance with conditions in past instruments (if applicable)	<input checked="" type="checkbox"/> Attachment 1	<input type="checkbox"/>
Evidence of compliance with conditions in past instruments (if applicable)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Mandatory public supporting material (i.e. to be published on IPART's website):		
Community Strategic Plan	<input checked="" type="checkbox"/> Attachment 7	NA
Delivery Program	<input checked="" type="checkbox"/> Attachment 14	NA
Long Term Financial Plan	<input checked="" type="checkbox"/> Attachment 6, and Attachment 17 – links to LTFP	NA
Asset Management Plan(s) (required if a key purpose of the SV is related to assets and capital expenditure)	<input checked="" type="checkbox"/> Attachment 17 – links to AMPs	<input type="checkbox"/>
Consultation materials, e.g. copies of media releases, notices of public meetings, newspaper articles, fact sheets used to consult on rate increase and proposed special variation (combined into one document)	<input checked="" type="checkbox"/> Attachment 10	NA

Name of attachment	The document is included	The document is not applicable
Community feedback (including surveys and results). Confidential information should be redacted, or the entire document marked as confidential.	<input checked="" type="checkbox"/> Attachment 10	NA
Willingness to pay study (if applicable)	<input checked="" type="checkbox"/> Attachment 11	<input type="checkbox"/>
Hardship policy	<input checked="" type="checkbox"/> Attachment 12	NA
Other public supporting materials:		
Government agency's report on financial sustainability e.g. NSW Treasury Corporation (if applicable)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
(List the additional documents)		
USC - Adopted Operational Plan 2025-2026	Attachment 15	
USC - Operational-plan-2025-2026-annexure-a-proposed-srv-information-pack	Attachment 16	
USC - Adopted-Resourcing-Strategy-2025-2034	Attachment 17	
Confidential supporting material (i.e. not to be published on IPART's website):		
(List the documents)		

10 Checklists

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

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

- Table 12 Part A Application Form Checklist

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

- Table 13 SV Part B Application Form Checklist

Checklist items	Please indicate whether the items have been actioned
All required text boxes and tables have been completed.	<input type="checkbox"/>
All applicable documents per the List of Attachments (Table 11) have been provided.	<input type="checkbox"/>
The council has declared all SVs (including ASVs) approved since 2011-12 and provided annual reports that show compliance with the instrument reporting conditions, or explaining divergences.	<input checked="" type="checkbox"/> Attachment 1
The council's LTFP includes both the baseline (no-SV) and the SV scenario it is applying for.	<input checked="" type="checkbox"/>
The proposed SV annual and cumulative percentages agree to those used in community consultation, or if they differ, the reason has been explained.	<input checked="" type="checkbox"/>
If applying for a multi-year SV, the council has correctly calculated the cumulative percentage and dollar impact of the proposed SV using compounding.	<input checked="" type="checkbox"/> 58.06%
The council has referenced community consultation materials that <i>at minimum</i> show the cumulative percentage of the SV and average total dollar increase (cumulative) per rating category.	<input checked="" type="checkbox"/>
Figures presented in Application Form Part B are consistent, as relevant, with those in Application Form Part A.	<input checked="" type="checkbox"/>
The council has submitted a Minimum Rates Part B Application Form, if required.	<input checked="" type="checkbox"/> Not Required
For OLG Criterion 5 (section 7), the council has provided concrete evidence and plans for past and future cost-containment and productivity strategies, as far as practicable.	<input checked="" type="checkbox"/> Attachment 18

- Important information

Submitting online

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

Confidential content

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

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

Publishing the council's application

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