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Revenue and Financing Policy

Purpose and scope

1. This policy outlines the choices Hamilton City Council (Council) has made in deciding the appropriate sources of funding for operating and capital expenditure from those sources listed in the Local Government Act 2002 (LGA). The policy also illustrates Council's compliance with LGA section 101(3) which sets out the factors Council must consider in making these decisions. A comprehensive analysis of how Council has complied with this section of LGA s 101(3) is included in the Funding Needs Analysis.
2. Deciding the best way to fund Council activities is complex. Complying with legislation takes account of many factors including, but not limited to, the following:
 - Legal
 - Social
 - Competition
 - Affordability
 - Impact of change
 - Efficiency
 - Equity
 - Cost
 - Intergenerational equity
 - Transparency
 - Accountability
 - Business
 - Strategic alignment
 - Benefit

Principles

3. The following guiding principles will be applied when considering our use of funding sources:

Strong financial management

- We will adopt a prudent Financial Strategy, which supports our current credit rating
- The everyday costs of running the city will be met from everyday revenues
- The main source of everyday revenue will be general rates

Strong asset management

- We will prioritise funding maintenance and renewals as per Asset Management Plans, with these being regularly updated to reflect changing needs and emerging risks that will ensure resilience of our assets and services

Beneficiary pays

- Those who benefit from growth pay a fair share of the cost of that growth
- When a private benefit can be identified, and it is efficient to collect the revenue, user charges will be considered
- Targeted rates could be used to fund our portion of new projects where costs and beneficiaries of these activities can be easily identified
- Growth cells will be completed to an approved level of service

Affordability for ratepayers

- Rates certainty will be a key consideration

- Affordability of rates will be considered
 - We will explore external funding options for new agreed discretionary projects wherever possible
 - Asset sale proceeds will be used to pay down debt
4. Balancing these principles can be challenging at times. Council must use its judgement in assessing many options in the development of budgets or acquisition of assets and the choice of funding sources to enact these.

Policy

Funding sources for operating costs

5. Operating costs are the everyday spending on services Council provides. This includes contributions to the wear and tear of assets used (depreciation), interest charged on borrowing for capital projects and overhead costs.
6. We must consider the funding for each activity individually. Some activities may be best funded by user charges, such as swimming pool admission fees, others with targeted rates, such as a Business Improvement District Rate, and others from the general rate, such as road maintenance.
7. The funding sources for operating costs are described in the following sections.

User charges

8. User charges are applied to services where it is identified there is a benefit to an individual or group. User charges are a broad group of fees charged directly to an individual or entity and includes:
- Entry fees
 - Service charges
 - Hire
 - Rent, lease, licences for land and buildings
 - Permits
 - Regulatory charges
 - Fines and penalties
 - Connection fees
 - Disposal fees
 - Deposits
 - Private works
 - Memberships
 - Planning and consent fees
 - Statutory charges
 - Retail sales
9. The price of the service is based on a number of factors, including:
- The cost of providing the service;
 - The estimate of the users' private benefit from using the service;
 - The impact of cost on encouraging/discouraging behaviours;
 - The impact of cost on demand for the service;
 - Market pricing, including comparability with other councils;
 - The impact of rates subsidies if competing with local businesses;
 - Cost and efficiency of collecting the user charge;
 - The impact of affordability on users;
 - Statutory limits; and
 - Other matters as determined by the Council.
10. Council's ability to charge user charges is limited by various statutes and regulations. As a general rule, fees for statutory functions should be set at no more than the cost of providing the

service. In some cases, legislation sets the fees at a level that is below cost and in other cases, where provided by legislation (e.g. Waste Minimisation Act 2008) fees may be set at greater than the cost of providing the service. Council considers it appropriate to incorporate overhead charges when determining the cost of providing a service.

11. Where goods or services are sold commercially, and taking into consideration legislative limitations, Council's preference is to charge a market price. This includes leases, rents and licences for land and buildings.
12. Fees and charges may be set at any time and are reviewed annually. A list of current fees and charges is maintained on our website.
13. Revenue from user charges is allocated to the activity which generates the revenue.

Grants, sponsorship, subsidies and other income

14. Grants, sponsorship and subsidies are used where they are available. Many of these types of income are regular and predictable and can therefore be budgeted for. Some other types are unexpected or unpredictable and may not be able to be prudently budgeted (e.g. reparation payments, civil defence and other reimbursements, legal settlements and insurance claims).
15. Council expects to continue to receive substantial subsidies from central government or its agents for road maintenance.

Investment income

16. Council's approach to investments is documented in its Investment and Liability Management Policy. These investments generate income such as dividends, interest, and rents.
17. Income from assets is receipted to the activity that owns the asset.

Development contributions, financial contributions, proceeds from the sale of assets and lump sum contributions

18. Generally, Council does not collect revenue from these funding sources to fund operating costs.
19. Development Contributions revenue funds the interest cost on debt for growth-related capital projects.

Reserve funds

20. Council maintains a small number of cash-funded reserve funds. Some of these reserve funds may be used to meet operating costs (e.g. cemetery maintenance). Generally, reserve funds are used for the purposes that they were created for.

Borrowing

21. Borrowing is generally undertaken at a whole of Council level subject to constraints on rates increases and debt levels set by the Financial Strategy.
22. Council generally plans to fund all cash operating costs from sources other than borrowing. However, in specific circumstances, where Council decides it is prudent to do so, it may fund some operating costs from borrowing.

Rates

23. Having appropriately exhausted all other funding sources, we fund all remaining operating expenses from rates. For many activities this is the main funding source.
24. The above matters are all considered when determining the funding required from general rates or targeted rates for each activity in the Funding Needs Analysis, as required by section 101(3)(a).
25. Council may choose to establish targeted rates to fund operating costs.
26. Further information on rates can be found from clause 68 of this policy.

Summary of sources of funding for operating costs by activity

27. Council will apply the funding source preferences noted above to each activity in its Funding Needs Analysis. Table 1 shows the degree to which (expressed as a range) each funding source is used to fund operating costs following the LGA s101(3)(a) assessment.
28. This s101(3)(a) assessment may be modified by the s101(3)(b) assessment. The latter assessment requires Council to consider the overall impact of any allocation of liability for revenue needs on the community. Council's consideration of s101(3)(b) is included later in this policy.
29. The ranges in Table 1 are expressed as a percentage of the revenue required to fund each activity and are indicative only. They may change over time as a result of changes in expenditure requirements. It is possible that actual funding sources may differ from budgeted funding sources.

Table 1: Summary of funding sources by activity s.101(3)(a) only

Activity	GENERAL RATES	TARGETED RATES	FEES & USER CHARGES	SUBSIDIES & GRANTS	OTHER	BORROWING
Animal Control	✓	x	✓	x	✓	✓
Aquatics	✓	x	✓	x	✓	✓
Community Development	✓	x	x	x	✓	✓
Building Control	x	x	✓	x	✓	✓
Cemetery & Crematorium	✓	x	✓	✓	x	✓
City Planning	✓	✓	✓	x	✓	x
Public Safety	✓	x	✓	✓	✓	✓
Civil Defence	✓	x	x	x	x	✓
Claudlands	✓	x	✓	x	✓	✓
Environmental Health	✓	x	✓	x	x	✓
Governance & Public Affairs	✓	x	x	x	x	✓
Hamilton Gardens	✓	x	✓	x	✓	✓
Hamilton Zoo	✓	x	✓	✓	✓	✓
iSite	✓	x	✓	x	✓	✓
Libraries	✓	x	✓	✓	x	✓
Liquor Licensing	x	x	✓	x	x	x
Museum	✓	x	✓	✓	✓	✓
Parking	✓	✓	✓	x	✓	x
Community Parks	✓	x	✓	x	✓	✓
Natural Areas	✓	x	✓	x	✓	✓
Streetscapes	✓	x	✓	x	✓	✓
Sports Parks	✓	x	✓	x	✓	✓
Playgrounds	✓	x	✓	x	✓	✓
Indoor Recreation	✓	x	✓	x	✓	✓
Partnership with Maori	✓	x	x	x	x	✓
Growth Programmes	✓	x	✓	x	x	✓
Planning Guidance	✓	x	✓	x	x	✓
Refuse Collection	✓	✓	x	✓	✓	✓
Waste Minimisation	✓	✓	x	✓	✓	✓
Landfill Site Management	✓	✓	x	✓	✓	✓
FMG Stadium Waikato	✓	x	✓	x	✓	✓
Seddon Park	✓	x	✓	x	✓	✓
Stormwater Network	✓	✓	x	x	✓	x
Theatres	✓	x	x	x	x	✓
Event Sponsorship	✓	x	x	x	x	✓
Transportation Network	✓	x	✓	✓	✓	✓
Wastewater Treatment and Disposal	✓	✓	✓	x	x	✓
Wastewater Collection	✓	✓	✓	x	✓	✓
Water Treatment and Storage	✓	✓	✓	x	x	✓
Water Distribution	✓	✓	✓	x	x	✓

Funding sources for capital costs

30. Capital costs are those costs associated with the purchase and improvement of assets and for the repayment of debt. The funding sources for capital costs are described in the sections that follow.

User charges

31. User charges are not often used for capital costs as individual user contributions would generally be too large to be affordable. Borrowing and charging users annually for financing costs (interest and principal) via rates is often a more affordable method of collecting user contributions for capital costs.
32. Council charges for capital works that are solely for private benefit (e.g. a network extension to a single dwelling) or where capital works are undertaken outside of Asset Management Plans at the request of individuals (e.g. a rural seal extension for dust suppression).

Grants, subsidies, and other income

33. Council relies on significant subsidies for capital works relating to the transport activity. Grants and subsidies may be available for other activities from time to time. Other income can be from many and varied sources and is unlikely to be predictable enough to budget for in advance. Other income used to fund capital costs could include bequests, insurance claims, and legal settlements.
34. Grants, subsidies and other income are used wherever they are available.

Development contributions

35. Council collects development contributions (DCs) to fund capital costs necessary to service growth, in accordance with the Development Contributions Policy (DC Policy).
36. DCs are applied on an activity and catchment basis, as identified by the DC Policy. Projects identified in the DC Policy may be either completed projects (with debt yet to be repaid from future development contributions) or future projects planned in the period for which DCs may be collected.
37. Most contributions received are used to repay development contributions debt and interest on that debt. A portion may pay for capital expenditure in the year it is received, depending on projects.
38. It is important to note that, in addition to the requirements of sections 103 and 101(3), the DC Policy describes funding matters in more detail as required by section 106(2)(c).

Financial contributions

39. Council collects financial contributions under the Resource Management Act 1991 to avoid, remedy or mitigate adverse effects on the environment as conditions to resource consents. The requirements for these contributions are outlined in the Operative and Proposed Hamilton District Plan. Council receives most contributions as revenue by the vesting of assets although some may be paid directly to us.

Proceeds from the sale of assets

40. From time to time assets are disposed of. Usually these are low value items and the revenue is received by the activity that owns the assets.
41. Council holds some higher value assets for investment purposes which, although not budgeted for, could be sold. Unrestricted proceeds from the sale of these assets would be used to repay debt, unless otherwise resolved by Council. Restricted revenues would be placed in the appropriate reserve fund and used for the purpose required by the document that imposes the restriction (e.g. Municipal Endowments reserve).

Reserve funds

42. We maintain some reserve funds for capital projects and will approve the use of the funds when a project meets the specific criteria for accessing the reserve.

Borrowing

43. Council must borrow to fund its asset programme. The amount of borrowing available is restricted by the Financial Strategy debt limits.
44. Borrowed funds, both the principal and interest components, are generally repaid by future rates.
45. Borrowing spreads the cost of a project over a longer period of time, smoothing changes in rates and ensuring that future ratepayers who will enjoy the benefit of long-lived assets contribute to their costs.
46. Council will budget to borrow from the Housing Infrastructure Fund (HIF) in the 2021-31 Long-Term Plan to fund some capital expenditure on growth related infrastructure. This loan is treated the same as other borrowing except that it is interest free.

Lump sum contributions

47. When undertaking a major project, Council has the option to seek lump sum contributions to the capital cost of the project from those who are identified in the “capital project funding plan”. Lump sum contributions are provided for in the Local Government (Rating) Act 2002 and have restrictions placed on how they are used. Where a lump sum payment option is proposed ratepayers may choose to pay the lump sum or not. If not, the rating unit will be liable to pay any targeted rate set to recover the loan costs.
48. Generally, Council does not plan to seek lump sum contributions.

Rates

49. Rates are mostly used to fund everyday expenses including depreciation and interest costs related to borrowing.
50. Each year, Council calculates its operating cash surplus which determines the amount of rates funding available to fund capital projects or debt repayment. The greatest portion of this rates funding is allocated to pay for depreciation (which is a non-cash operating cost). These funds are used to fund capital replacement and/or renewal projects.
51. A portion of rates funds the capital (principal) repayments of debt.
52. Council may establish targeted rates to fund specific capital projects. Targeted rates are more likely to be considered where a benefit can be linked to an identifiable individual or group,

either arising from the use of the asset or as a consequence of a decision. For clarity, this may include the growth portion of any project or groups of projects that are unable to be funded from a DC Policy.

Potential future funding sources

Infrastructure Funding and Financing Act (IFF)

53. The IFF, which was enacted in August 2020, enables Council to access a new off-balance sheet funding mechanism to support the delivery of infrastructure projects.
54. Council is exploring many potential opportunities for the application of the IFF tool, including the possibility of converting part of the current Housing Infrastructure Fund loan into an IFF arrangement for the Peacocke growth area; and using the IFF to provide significant off-balance sheet funding and contribution to infrastructure costs, and as the basis of negotiating a private developer agreement in the Rotokauri growth cell for the major lead infrastructure.
55. Council has not yet negotiated any IFF deals, as such, the 2021-31 Long-Term Plan does not reflect any potential off-balance sheet funding arrangements.

Strategic Land Agreements

56. Hamilton City Council is working with neighbouring Councils on Strategic Land Agreements which may result in boundary reorganisation. An agreement with Waikato District Council has been finalised covering land around Hamilton currently in the Waikato District Council area. Council is also working with Waipa District Council to establish a similar agreement. Strategic Land Agreements are intended to provide a degree of certainty around the future expansion of Hamilton and the transfer of land to the City from the District Councils.
57. Strategic Land Agreements outline a clear process to initiate a transfer of land and include financial principles for any land transfer. Financial considerations will be reviewed and reported to the relevant Committee if and when parcels of land are considered for transfer.
58. Once transferred to the City, rates will be set by Hamilton City Council, based on the rating system at that time. Hamilton City Council would also assume responsibility for the direct costs to provide services to the land.

Summary of sources of funding for capital costs by activity

59. As described in the Financial Strategy, Council has a challenge to manage growth, affordable rates increases and debt. To achieve the appropriate balance between these variables Council will take the following approach:
 - a. Council will set the annual rate increase;
 - b. The existing rating base plus an estimate for growth determines the rates income;
 - c. Activity operating revenue and expenditure budgets are determined, within the rate income constraint;

- d. An amount is budgeted for development contributions payments, which is set aside to fund growth projects or growth debt and interest, as determined by the DC Policy;
 - e. The net cash operating costs is determined (net of cash revenue budgets);
 - f. This leaves the funded portion of operating costs. A small amount may be held in a cash funded reserve; otherwise the funds are available for capital costs. This amount largely represents rate funded depreciation but may include operating surpluses from some activities and accounting provisions not held in reserve funds. This funding is not held by specific activities and is available to fund any capital costs; and
 - g. Council will then set the limit on debt, which determines the maximum debt funding available for capital costs.
60. This process is intended to result in the following funding sources being available to fund capital costs:
- Cash from general rates, for use on all activities;
 - Cash from targeted rates, for example for use on the Business Improvement District grant
 - Cash from development and financial contributions, for growth projects and related interest costs;
 - Cash from grants and subsidies, targeted to capital projects; and
 - Cash from borrowing.
61. Council will use the following guidelines when considering the funding of capital projects:
- All projects are first funded from grants, subsidy or other income, which are budgeted as operating revenues;
 - Growth related projects for network infrastructure to meet increased demand are funded from DCs, as allowed for under the DC Policy;
 - Reserve funds for other purposes are considered. We have a small number of cash funded reserves available for capital costs projects;
 - Targeted rating options may be considered; and
 - Projects that have exhausted previous funding sources are funded from general rates and/or debt.
62. A single project may have a mix of each of the above funding options.
63. Whenever Council resolves to fund a separate project, it will consider the sources of funds above, the Revenue and Financing Policy and LGA section 101(3) to determine an appropriate funding policy for that project. Generally, Council will resolve the funding in setting the budget for the project at the time it is proposed in an Annual Plan or Long-Term Plan.

Overall funding consideration

64. Council is required by LGA section 101(3)(b) to consider the overall impact of the allocation of liability for revenue needs on the community. This allows Council, as a final measure, to modify the overall mix of funding that would otherwise apply after the s101(3)(a) analysis.
65. The following adjustments have been made:
- a. The Financial Strategy has the guiding financial principle that those who benefit from growth pay a fair share of the cost of that growth. Growth drives both operating and

- capital costs. Council will use all available funding sources to ensure that those who benefit from or create growth contribute an appropriate share towards the costs of providing infrastructure to meet the demands of that growth. This includes financial contributions, development contributions, user charges and general and targeted rates.
- b. Council has made the following adjustments to targeted rates:
 - i. A Government compliance targeted rate has been introduced to fund additional costs in Council's water services as well as the cost of changing the District Plan as a result of legislation introduced by central government.
 - ii. Funding for development at Hamilton Gardens has transferred from a targeted rate to the general rate.
 - iii. The Transitional targeted rate has ceased. The Transitional rate was implemented to transition the impact of the change from the Land Value General rate to a Capital Value General rate. This transition has been completed so this rate is no longer required.
 - c. Council considers the benefits of services associated with the development of land are realised from the time the development is started.
 - d. Council may waive or discount fees and charges where it is considered appropriate to do so. Some matters considered in deciding whether it is appropriate to waive fees are for social reasons, the promotion of events and facilities, commercial reasons, due to poor service or to minimise risk.
 - e. Council may remit rates where it considered appropriate to do so and as allowed for in the Rates Remissions and Postponements Policy. These policies address social matters as well as adjusting rates for benefits that differ for some rates assessments (e.g. additional or no provision of some services).
 - f. Council may use accounting provisions and reserve funds to spread the costs of activities over multiple years to smooth the cost to users and ratepayers.
 - g. Council may modify the allocation of liability for growth related network infrastructure projects when considering the matters required by s106 in the DC Policy.

Rates

66. Council's final consideration of funding by rates comes:
 - a. After considering how other funding sources will be used to fund operating and capital costs;
 - b. After that has been applied to activities in the Funding Needs Analysis; and/or
 - c. After being adjusted for the overall funding considerations.
67. The following section outlines the Revenue and Financing Policy requirements that are used to set rates. To have a full understanding of rates they should be read with regard to the analysis above and in conjunction with the Rating Policy, Funding Impact Statement and Rates Resolution.

General rates

68. The general rate is allocated to all rateable properties based on the capital value of the property. A Uniform Annual General Charge (UAGC) will be set on each separately used or inhabited part (SUIP) of all rating units.

69. The Council has determined in its Funding Needs Analysis that all or part of the following activities should be funded from the general rate and the UAGC:

- | | | |
|------------------------------|---------------------------------|-------------------------------------|
| ▪ Community Development | ▪ Animal Education and Control | ▪ Landfill Site Management |
| ▪ Libraries | ▪ Environmental Health | ▪ Refuse Collection |
| ▪ Theatre | ▪ Alcohol Licensing | ▪ Waste Minimisation |
| ▪ City Planning | ▪ Public Safety | ▪ Stormwater Network |
| ▪ Planning Guidance | ▪ Civil Defence | ▪ Transport Network |
| ▪ Building Control | ▪ Governance and Public Affairs | ▪ Parking Management |
| ▪ Growth Programmes | ▪ Partnership with Maaori | ▪ Wastewater Treatment and Disposal |
| ▪ Claudelands | ▪ Community Parks | ▪ Wastewater Collection |
| ▪ FMG Stadium Waikato | ▪ Natural Areas | ▪ Water Treatment and Storage |
| ▪ Seddon Park | ▪ Streetscapes | ▪ Water Distribution |
| ▪ I-SITE | ▪ Sports Parks | |
| ▪ Tourism and Events Funding | ▪ Cemeteries and Crematorium | |
| ▪ Hamilton Gardens | ▪ Aquatics | |
| ▪ Waikato Museum | ▪ Indoor Recreation | |
| ▪ Hamilton Zoo | | |

70. Council differentiates the general rate into four differential rating categories based on one or more of the uses to which the land is put, the provision or availability to the land of a service provided, the activities permitted, controlled, or discretionary for the area in which the land is situated and the rules to which the land is subject under the operative district plan, and the location of the land. The categories are:

- Residential;
- Commercial;
- BID Commercial; and
- Other.

71. The full definition of these categories is contained in the Funding Impact Statement.

72. The general rate differential factors will be calculated as shown in the Funding Impact Statement.

73. In setting the differential categories, and the differential factors, Council considers the requirements of the LGA and a number of other considerations, including:

- The activities funded by the general rate and the s101(3) considerations for the activities;
- The impact of any change, or rate of change to the differential;
- The views of those impacted by the differentials;
- Other reasonable options, and the advantages and disadvantages of those options; and
- The overall impact of the differential on ratepayers.

UAGC

74. The level of the UAGC will be determined based on the overall impact of rates to individual ratepayers and categories. There is no direct allocation of any activity nor is there a calculation methodology for the determining the UAGC amount.

Targeted rates

Government compliance rate

75. A Government compliance targeted rate has been introduced to fund additional costs in the Council's water services activities as well as the cost of changing the District Plan as a result of legislation introduced by central government.

76. The Government compliance targeted rate has been implemented to clearly identify and explain additional costs associated with water services and changes to the District Plan.
77. The Government compliance targeted rate is applied to all rateable land on the basis of capital value, and differentiated on the same basis as the general rate.
78. The differential bases are outlined in the Council Funding Impact Statement.

Other targeted rates

79. Council collects other targeted rates either to fund activities as identified in the Funding Needs Analysis or as a result of overall funding considerations.

Table 4: Targeted rate types

Name	Activities funded	Basis for rate
Central City	Transportation network activity.	Fixed amount per Separately Used or Inhabited Part of a Rating Unit (SUIP). A SUIP is defined in the Council Funding Impact Statement.
Business Improvement District (BID)	BID projects.	Fixed amount per SUIP and a rate per dollar of capital value for all properties in the BID area.
Government Compliance Rate	Wastewater Treatment and Disposal, Wastewater Collection, Water Treatment and Storage, Water Distribution, Stormwater Network, and City Planning activities.	Applied to all rateable land on the basis of capital value, and differentiated on the same basis as the general rate.
Metered water supply	Water Distribution and Water Treatment and Storage activities.	Fixed amount per water connection to rateable land supplied with water for land with a water meter or a restricted flow supply and a charge per unit of water consumed or supplied.
Commercial and Other Category Non-metered Water Supply	Water Distribution and Water Treatment and Storage activities.	Fixed amount per rating unit with a water connection but without a meter.
Service Use water	Water Distribution and Water Treatment and Storage activities.	Fixed amount per SUIP for connected land used for certain purposes as defined in the Funding Impact Statement.
Service Use refuse	Refuse Collection Activity.	Fixed amount per SUIP for connected land used for certain purposes as defined in the Funding Impact Statement.
Service Use wastewater	Wastewater Collection and Wastewater Treatment and Disposal activity.	A rate per dollar of land value and a rate per dollar of capital value for connected land used for certain purposes as defined in the Funding Impact Statement.

80. Council may introduce new targeted rates when setting rates in any year as documented in the relevant year's Funding Impact Statement and Rates Resolution.

References

- Funding Needs Analysis, section 101(3), provides the background and analysis to explain the funding decisions Council has made. It is guided by the funding principles and choices of funding sources documented in the Revenue and Financing Policy.
- The DC Policy provides further analysis, as required by section 106(2)(c). This explains why Council has chosen to use DCs to fund the capital costs needed to meet increased demand for infrastructure.
- The Investment and Liability Management Policy places restrictions on the use of the proceeds from asset sales.
- The Rating Policy further clarifies funding requirements by documenting matters not included in the Funding Impact Statement, rates resolutions or this Revenue and Financing Policy. It includes detailed definitions and maps for rating areas.
- The Funding Impact Statement is included in each Long-Term Plan and Annual Plan as required by clauses 15 or 20 of schedule 10. This statement shows the results of the detailed rates calculation for the first year of the 2021-31 Long-Term Plan.
- Together the above documents form the necessary components to lawfully charge under the LGA for Council's revenue requirements. Council must also comply with other legislation regarding the setting of some fees and charges and the Local Government (Rating) Act 2002 for the setting of rates.