DRAFT REVENUE & FINANCING POLICY

Document Type	Operational Policy
Adopted by	Full Council
Date Adopted	
Date Effective	1 July 2027
Responsible Department	Finance
Responsible Officer	Chief Financial Officer
To be reviewed	Every three years with the Long-term Plan review

1. Introduction

1.1. The Local Government Act 2002 requires all councils to adopt a Revenue and Financing Policy as part of a Long-term Plan.

1.2. This policy is used to demonstrate how the council proposes to fund the operating and capital expenditure for its various activities. More importantly it describes the rationale behind funding choices for activities and provides predictability and certainty for residents and ratepayers about how the Council funds its activities.

1.3. The Policy has been prepared with regard to the purpose of local government in the Local Government Act s101(1AAA). and the Council's core services stated in that Act, namely:

- Network infrastructure
- Public transport services (note: not applicable to Gore District Council)
- Waste management and minimisation
- Emergency management
- Libraries, museums, reserves and other community and recreational facilities.

1.4. The Council has considered the requirements of Section 101(3) of the Local Government Act 2002 in relation to each of its activities. Specifically:

i. The community outcomes to which the activity primarily contributes; and
ii. The distribution of benefits between the community as a whole any identifiable part of the community and individuals; and
iii. The period in or over which those benefits are expected to occur; and
iv. The extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity; and
v. The costs and benefits including consequences for transparency and accountability of funding the activity distinctly from other activities.

1.5. Following that process, the Council must then consider the overall impact of any allocation of liability for revenue needs on the community.

2. Philosophy

2.1. The aim of the policy is to promote consistent, prudent, effective and sustainable financial management of the Council, and to fund its activities from the most appropriate source after consideration of who benefits from each activity.

2.2. Historically, the Council has had a preference for the higher use of the uniform annual general charge (UAGC) and fixed targeted rates as opposed to the application of a valuation-based general rate.

2.3. The Council believes the valuation based general rate with differentials is a more appropriate basis, and limiting the use of targeted rates as in general the whole community benefits from the services that the Council provides.

2.4. Many services benefit the whole district. Rural and urban residents both use roads and community facilities and businesses benefit from a district where people can travel, work and spend time. The question is how to share the cost of those services fairly between different types of property. Residential properties provide the starting point, with a differential of 1.0.

2.5.

Land Use	Proposed differential	Council's reasoning
Residential and other	1.0	The starting point against which the other categories are compared.
Industrial	2.0	Industrial businesses rely on the road network to move goods and equipment. Some activities also contribute to the need for roads that can carry heavier traffic.
Commercial	2.0	Commercial properties benefit from customer access, roads, public spaces and community facilities that help make Gore and Mataura places where people visit and spend money.
Utilities	1.0	Council has not identified a sufficient reason, based on its assessment of benefits and costs, to apply a higher weighting to this category.

2.6. For Rural properties, the Council is consulting on a differential of either be 0.85 or 1.0. The 0.85 recognises that rural properties may not obtain the same benefits from the services that the Council provides, whereas the 1.0 differential acknowledges that the district is small and compact and everyone has the ability to benefit from the Council's services, however rural related activities traditionally have a higher impact on the roading network than residential.

2.7. Having regard for the overall impact required of the Council under Section 101(3)(b) of the Local Government Act 2002, the Council believes the very low usage of a valuation based general rate places an unreasonable and unfair rating burden on lower value properties, particularly in the urban rating area. Accordingly, the Council proposes to raise between 22% to 28% of its rates revenue from the uniform annual general charge and targeted rates that are set on a uniform basis.

3. Definitions of Funding Options for Council Services

General Rates

3.1. There are two types of general rate. The valuation based general rate and the uniform annual general charge.

Valuation based general rate

3.2. This rate is assessed on the entire rating base of the district. It is calculated on the basis of cents per dollar of capital value. The Council uses differentials based on a property's land use for its valuation based general rate.

Uniform Annual General Charge

3.3. This is a fixed charge set uniformly on every separately used or inhabited part of a rating unit in the district. The level of the UAGC changes the incidence of value-based rates.

3.4. Under Section 21 of the Local Government (Rating) Act 2002, a Council cannot raise more than 30% of total rates revenue from the UAGC and targeted rates that are set on a uniform basis.

Targeted Rates

3.5. Targeted rates are used where it is appropriate for an identifiable group of ratepayers to pay for some or all of a particular service, for example the kerbside collection of waste and recycling.

3.6. The Council proposes to set only one targeted rate being for those properties who have access to the Council's kerbside waste management collection service.

Fees and Charges

3.7. User charges are direct charges to identifiable users or groups of users who use certain Council services such as dog control, swimming pools and building inspection. In these instances an identifiable benefit exists to clearly identifiable people and they are required to pay all or part of the cost of that service.

Lump Sum Contributions

3.8. The Council does not have a policy of utilising lump sum contributions as defined in Section 117A of the Local Government (Rating) Act 2002, from ratepayers to fund or partially fund capital projects.

Interest and Dividends from Investments

3.9. Where the Council earns interest from specific investments, the income is dedicated to the respective investment funds and/or reserves concerned and therefore has no impact on the Council's general revenue requirements. The Council's Investment Management Policy sets out the parameters for managing investments.

3.10. Interest generated from the Council's operating cash flow is used to offset the Council's rate requirement.

3.11. Where an investment earns a dividend, the income is used to offset the Council's rate requirement or retire debt.

Borrowing

3.12. Borrowing is the raising of debt and is usually utilised to fund new assets with an expected long life. Borrowing in such instances allows for the recognition of the principle of intergenerational equity, which means one generation of ratepayers is not faced with the burden of fully funding an asset that future generations of ratepayers will benefit from.

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3.13. The repayment and servicing of the debt is funded by rates, fees and charges and other sources. The actual borrowing is a mechanism only with the revenue and financing policy applying to repayment and servicing. The Council's Liability Management Policy sets out the parameters for managing debt.

Proceeds from Asset Sales

3.14. Proceeds from asset sales such as the disposal of plant, vehicles, property or stopped roads, are used to retire debt or finance capital expenditure.

Development Contributions

3.15. The Council does not have a policy of imposing development contributions under Section 198 of the Local Government Act 2002. However, depending on what transpires with the proposed repeal of the Resource Management Act, the Council may develop a policy at some stage in the future.

Financial Contributions

3.16. Financial contributions are imposed under the Resource Management Act (RMA). The Council notes that there is RMA reform being undertaken by central government. This may include phasing out financial contributions. If this does eventuate, the Council will then formulate a development contributions policy over the next three years.

3.17. Financial contributions are contributions of money or land, or a combination of the two. The purpose of financial contributions is to avoid, remedy or mitigate adverse effects of an activity on the environment where that avoidance, remediation or mitigation cannot be achieved by another condition of consent or where imposition of a financial contribution is a more efficient and effective means to address that adverse effect. This includes contributing to the cost of providing and maintaining community recreational facilities and infrastructure. Financial contributions may also be required to ensure positive effects on the environment to offset any adverse effects of an activity.

3.18. The Council approves financial contributions in accordance with its financial contribution policy contained within the District Plan.

3.19. The deployment of funds collected from financial contributions is governed by the Council's District Plan and Commercial and Industrial Development Contribution Disbursement Policy.

Grants and Subsidies

3.20. Grants and subsidies apply to some activities when income from external agencies is received to support an activity. This is mostly made up from government subsidies such as New Zealand Transport Agency (NZTA) subsidies for roading services.

4. Summary of Funding Options

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4.1.

	Operating Expenditure	Capital Expenditure
General rates	Y	Y
Targeted rates	Y	Y
Other revenue	Y	Y
NZ Transport Agency subsidies	Y	Y
Investment income	Y	Y
Debt	Y*	Y
Proceeds from asset sales		Y
Financial contributions	Y	Y
Development contributions		
Grants & subsidies	Y	Y
Special & other reserves	Y	Y

*Short term loans may be used to fund large maintenance projects or multi-year projects such as district and spatial plans and IT upgrades where no reserves funding is available.

5. Summary of Operating Funding Sources

5.1. A summary of the Council's funding needs analysis is included as Appendix One.

5.2. The funding proportions outlined in this table represent the Council's desired consolidation intention over the ten-year forecasting period.

5.3. The Council's detailed funding needs analysis is included as Appendix Two.

6. Review and Implementation of the Revenue and Financing Policy

6.1. The Revenue and Financing Policy will be reviewed every three years.

6.2. This policy was adopted by the Gore District Council at its meeting held on XXXX.

Deborah Lascelles
Chief Executive
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Document History and Version Control Table				
Version	Action	Approval Date	Approval Authority	Due for Review
1.0	Creation of original document	30 June 2025	Council	30 June 2027
2.0	Draft RFP 2027-2037			

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Appendix one – Summary of funding sources for operating costs by activity

Activity	General rates	Targeted rates	Fees, charges & other	Grants & subsidies	Financial contributions	Internal overhead allocation	Reserve funding	Investment Income	Borrowing
Arts & Heritage	80% - 100%	-	0% - 20%	-	-	-	-	-	-
Building Control	40% - 60%	-	40% - 60%	-	-	-	-	-	-
Cemeteries	60% - 80%	-	20% - 40%	0% - 20%	-	-	-	-	-
Civil Defence, Climate Change & Sustainability	100%	-	-	-	-	-	-	-	-
Community and Economic Development	60% - 80%	-	0% - 20%	20% - 40%	-	-	-	-	-
Corporate (including IT)	-	-	0% - 20%	-	-	60% - 80%	-	0% - 20%	0% - 20%
Democracy	100%	-	-	-	-	-	-	-	-
Gore Multisport Centre	60% - 80%	-	20% - 40%	0% - 20%	-	-	-	-	-
Libraries	80% - 100%	-	0% - 20%	-	-	-	-	-	-
Parks & Reserves	80% - 100%	-	0% - 20%	-	-	-	-	-	-
Property (including civic buildings)	80% - 100%	-	0% - 20%	-	-	-	-	-	-
Public Conveniences	100%	-	-	-	-	-	-	-	-
Regulatory & Planning	60% - 80%	-	20% - 40%	-	-	-	-	-	0% - 20%
Roading	40% - 60%	-	0% - 20%	40% - 60%	-	-	-	-	-
Visitor Services	80% - 100%	-	0% - 20%	-	-	-	-	-	-
Waste Management	0% - 20%	40% - 60%	20% - 40%	0% - 20%	-	-	-	-	-

Funding source key

Funding	Unlikely	Minimal	Low	Moderate	High	Most	All
Range	-	0% - 20%	20% - 40%	40% - 60%	60% - 80%	80% - 100%	100%

APPENDIX TWO - FUNDING NEEDS ANALYSIS

Activity	Council community outcome	Who benefits	Period of benefit	Whose acts create a need?	Can it be funded separately?	Funding source	Rationale
Arts & Heritage	Young people see a future here. Our older people can continue to live well. A vibrant and welcoming town centre. A strong and resilient local economy.	The community benefits from the preservation and presentation of our history and heritage. The users of the facilities enjoy access to the arts. The whole community benefits from a choice of recreational activities which promote learning and creativity.	While the Arts & Heritage precinct has a useful life of 50 years, there are ongoing benefits from the history and arts which create an informed and creative community.	No identifiable individuals or groups.	There is some scope for charging access to special exhibitions.	*Operating* General rates 80-100% Fees, charges & other 0-20% Reserves *Capital* Replacement of assets: General rates Fees, charges & other Grants & subsidies Reserves Increased level of service or additional demand: Borrowing Reserves Grants & subsidies	Although there is a degree of individual and group benefit, due to market forces there is limited ability to charge users. The facilities are available to the whole community, and the activity encompasses the heritage and history of the district.

Activity	Council community outcome	Who benefits	Period of benefit	Whose acts create a need?	Can it be funded separately?	Funding source	Rationale
Building control	Diverse, affordable and future-ready housing. Young people see a future here. Our older people can continue to live well. A vibrant and welcoming town centre. A strong and resilient local economy.	Primarily individual building owners' benefit. Although potential purchasers and all the community receive assurance that buildings are constructed to the recognised standard.	Buildings have long lives (often 50 years or more), so the benefits are always ongoing.	Those constructing or renovating properties create the need, this is spread throughout the whole district. Those constructing illegal buildings.	Because of the large degree of private benefit to those involved user charging is feasible.	*Operating* General rates 40-60% Fees, charges & other 40-60% Reserves *Capital* Replacement of assets: General rates Fees, charges & other Reserves Increased level of service or additional demand: Borrowing Reserves	Construction and renovation of buildings are undertaken throughout the whole district, and all the community benefits from safe buildings. Those involved in the construction and renovation of the building receive most benefit, so a high degree of user charges is acceptable.

Activity	Council community outcome	Who benefits	Period of benefit	Whose acts create a need?	Can it be funded separately?	Funding source	Rationale
Cemeteries	Young people see a future here. Our older people can continue to live well. A vibrant and welcoming town centre.	The estate and family of deceased persons' benefit. However, the entire community benefits from respect for, and provision for the historical significance of those who have passed away.	The benefits of the historical value of cemeteries are ongoing, and the activity must be ongoing to ensure public health.	Demand for cemeteries is driven by users, vandals and complex plots.	The users of cemeteries can be charged for some services.	*Operating* General rates 60-80% Fees, charges & other 20-40% Grants & subsidies 0-20% Reserves *Capital* Replacement of assets: General rates Fees, charges & other Reserves Increased level of service or additional demand: Borrowing Reserves	While the users of the cemeteries can be charged for some services, there are ongoing benefits to the whole community from the activity. As anyone in the community may use cemeteries, user charges must not be prohibitive.

Activity	Council community outcome	Who benefits	Period of benefit	Whose acts create a need?	Can it be funded separately?	Funding source	Rationale
Civil Defence, Climate Change & Sustainability	Diverse, affordable and future-ready housing. Young people see a future here. Our older people can continue to live well. A vibrant and welcoming town centre. A strong and resilient local economy.	Those affected by a natural disaster will directly benefit. However, the entire community benefits from having appropriate planning and resources in place to deal with natural disasters and civil emergencies.	A natural disaster could occur at any time in the future, and the Council has a statutory obligation to provide Emergency Management services.	No identifiable individual or group.	Due to the entire community obtaining benefit it is not feasible to identify a portion of the community who can be separately charged.	*Operating* General rates 100% Reserves *Capital* Replacement of assets: General rates Reserves Increased level of service or additional demand: Borrowing Reserves	The whole community benefits by this activity.

Activity	Council community outcome	Who benefits	Period of benefit	Whose acts create a need?	Can it be funded separately?	Funding source	Rationale
Community and Economic Development	Diverse, affordable and future-ready housing. Young people see a future here. Our older people can continue to live well. A vibrant and welcoming town centre. A strong and resilient local economy.	This activity is providing services to promote the whole district.	The benefit of most operating costs is expected to arise in the year the funding is sourced.	No identifiable individual or group.	Due to the entire community obtaining benefit it is not feasible to identify a portion of the community who can be separately charged.	*Operating* General rates 60-80% Subsidies & grants 20-40% Fees, charges & other 0-20% Reserves *Capital* Replacement of assets: General rates Reserves Increased level of service or additional demand: Borrowing Reserves	The whole community benefits by this activity.

Activity	Council community outcome	Who benefits	Period of benefit	Whose acts create a need?	Can it be funded separately?	Funding source	Rationale
Democracy	Young people see a future here. Our older people can continue to live well. A strong and resilient local economy.	The entire community benefits from the democratic process and can have input to establish the Council's policies.	Policy decisions often have long term benefits though there is an immediate benefit to individuals when they interact with the Council.	Need is created by the entire community for knowledge of and involvement in Council decisions.	It is not appropriate to fund this activity through user charges.	*Operating* General rates 100% Reserves *Capital* Replacement of assets: General rates Reserves Increased level of service or additional demand: Borrowing Reserves	The benefit and the need for the activity are distributed across the whole community.

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Activity	Council community outcome	Who benefits	Period of benefit	Whose acts create a need?	Can it be funded separately?	Funding source	Rationale
Gore Multisport Centre	Young people see a future here. Our older people can continue to live well. A vibrant and welcoming town centre. A strong and resilient local economy.	The users of the facility benefit from personal fitness, water safety skills and competition. The community also benefits from having a choice of recreational activities and exercise, which promotes a healthy community.	The Gore Multisports Centre has a useful life of 45 years. The Council borrowed for the cost of the aquatic centre and is repaying the loan. The MLT Event Centre has a useful life of 67 years. The Centre was vested to the Council.	No identifiable individuals or groups.	There is a large degree of private benefit for users of the facilities, so user fees can be charged. However, the activity requires funding from rates to keep fees at a level that are accessible to the whole community.	*Operating* General rates 60-80% Fees, charges & other 20-40% Subsidies & grants 0-20% Reserves *Capital* Renewal of assets: General rates Fees, charges & other Reserves Increased level of service or additional demand: Borrowing Reserves Financial contributions	Although there is a large degree of individual and group benefit, the need to keep the facility accessible to the whole community means rate funding is appropriate. Subsidies and grants from community organisations are sometimes obtained. Everyone has the same ability to use the service.

Activity	Council community outcome	Who benefits	Period of benefit	Whose acts create a need?	Can it be funded separately?	Funding source	Rationale
Libraries	Young people see a future here. Our older people can continue to live well. A vibrant and welcoming town centre.	The users of the library benefit from this service. However, the whole community benefits from a choice of recreational activities and the opportunity to learn and be informed.	The life of books is often 10 – 20 years. There are long term benefits from an informed and creative population.	Opportunists	Due to long-standing historical market prices in the form of modest fees, any funding from users via fees and charges can only represent a small percentage of revenue required.	*Operating* General Rates 80-100% Fees, charges & other 0-20% Reserves *Capital* Replacement of assets: General Rates Fees, charges & other Increased level of service or additional demand: Borrowing Reserves Financial contributions	Although there is a large degree of individual benefit to library users, there is a need for libraries to be accessible to the whole community which means rate funding is appropriate.

Activity	Council community outcome	Who benefits	Period of benefit	Whose acts create a need?	Can it be funded separately?	Funding source	Rationale
Parks and Reserves	Young people see a future here. Our older people can continue to live well. A vibrant and welcoming town centre.	Users of the parks and reserves directly benefit from the service. The entire community benefits from the availability of parks and reserves to create a pleasant environment in which to live and work. The district's parks and reserves are also a tourist attraction and tourists and business benefit in this regard.	The life of a park or reserve is extensive, though the gardens and/or playground equipment require regular maintenance.	A number of user groups and individuals can be seen as having a particular interest in a particular park or reserve. Vandals.	A user pays system is not feasible for general users. However, some charges are feasible for leases, hire and camping fees. Some funding is received through financial contributions, though this is a small portion of the total funding required.	*Operating* General rates 80-100% Fees, charges & other 0-19% Reserves *Capital* Replacement of assets: General rates Fees, charges & other Reserves Financial contributions Increased level of service or additional demand: Borrowing Reserves Financial contributions	Our parks and reserves are a point of difference for the district and are of high importance to the community.

Activity	Council community outcome	Who benefits	Period of benefit	Whose acts create a need?	Can it be funded separately?	Funding source	Rationale
Property (including Civic buildings)	Our older people can continue to live well. A vibrant and welcoming town centre. A strong and resilient local economy. Diverse, affordable and future-ready housing. Young people see a future here.	The entire community benefits from the availability of community halls and buildings to provide places for meeting and socialising. Civic buildings allow easy access and delivery of local government services. All members of the community may interact with the Council at its premises. Those who hire meeting and conference facilities directly benefit.	Council owned properties generally are long term assets and the benefits are ongoing.	Vandals.	The users of hire facilities can be charged for services they use. However, this is only a small portion of the activity.	*Operating* General rates General rates 80-100% Fees, charges & other 0-19% Reserves *Capital* Replacement of assets: General rates Fees, charges & other Reserves Financial contributions Increased level of service or additional demand: Borrowing Reserves Financial contributions	While users of hire facilities can be charged for some services, the whole of the community benefits and creates the need for the activity, so most of the activity will be funded by general rates. Lessees of property can be charged.

Activity	Council community outcome	Who benefits	Period of benefit	Whose acts create a need?	Can it be funded separately?	Funding source	Rationale
Public Conveniences	Our older people can continue to live well. A vibrant and welcoming town centre. A strong and resilient local economy.	Those who use the facilities directly benefit be they members of the community or visitors. The whole community benefits from the availability of hygienic and well-maintained public conveniences.	The Council's various public conveniences have a useful life of between 12 and 50 years.	Visitors to the District along with the public when travelling within the district create the need.	User pays public toilet systems have their difficulties and accordingly fees and charges are not an appropriate funding source.	*Operating* General rates 100% Reserves *Capital* Replacement of assets: General rates Reserves Increased level of service or additional demand: Borrowing Reserves	Because there is some benefit to the whole community the activity will be funded by general rates.

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Activity	Council community outcome	Who benefits	Period of benefit	Whose acts create a need?	Can it be funded separately?	Funding source	Rationale
Regulatory & Planning Services	Our older people can continue to live well. A vibrant and welcoming town centre. A strong and resilient local economy. Diverse, affordable and future-ready housing. Young people see a future here.	The benefits are shared between the user who can proceed with their activity and the community who is assured the environment is managed, and the community is safe.	Benefits of regulation, in general, are ongoing even though the specific regulations may change over time.	Non-compliant individuals with both legislation and council regulations and requirements.	Users can be charged fees for applications, licenses and registrations. However, not all regulatory services are user pays, therefore a portion is rated from general rates as it benefits the community.	*Operating* General rates 60-80% Fees, charges & other 20-40% Borrowing 0-20% Reserves *Capital* Replacement of assets: General Rates Fees, charges & other Increased level of service or additional demand: Borrowing Reserves	While a large portion of the activity can be funded through application fees and license fees, there is still a residual public good. Because the whole community benefits from the regulatory process and framework, this is funded by general rates.

Activity	Council community outcome	Who benefits	Period of benefit	Whose acts create a need?	Can it be funded separately?	Funding source	Rationale
Roading	Our older people can continue to live well. A vibrant and welcoming town centre. Young people see a future here.	The whole community benefits from roads which provide access throughout the district.	The Council's roading assets have various useful lives. However, in general, these are long term assets lasting from 10 – 100 years.	Large, heavy vehicles servicing large commercial and industrial businesses. Rural-related activities create additional use.	It is not feasible to use fees and charges for public roads. Central Government funding is available through the New Zealand Transport Agency for operating and capital expenditure.	*Operating* General rates 40-60% Fees, charges & other 0-20% Grants & subsidies NZTA & local fuel taxes 40-60% Reserves *Capital* Replacement of assets: General rates Grants & Subsidies NZTA & local fuel taxes Reserves Financial contributions Increased level of service or additional demand: Borrowing Grants & subsidies NZTA & local fuel taxes Financial contributions	The whole district benefits from the roading network. The general rate allows for a differential to be applied to different sectors who have a higher cumulative impact on the roading network.

Activity	Council community outcome	Who benefits	Period of benefit	Whose acts create a need?	Can it be funded separately?	Funding source	Rationale
Visitor Services	Our older people can continue to live well. A vibrant and welcoming town centre. A strong and resilient local economy. Young people see a future here.	The whole community benefits from the district's vibrant image and attraction of visitors. The entire community benefits from improved economic activity and positive outlook/attitudes. Businesses may benefit directly from various initiatives.	Many promotional activities have an ongoing benefit with respect to the district's image, promotion and diversity.	All residents and visitors create the need for this service.	Users of visitor services and those attending events or purchasing merchandise can be charged fees.	*Operating* General rates 80-100% Fees, charges & other 0-20% Reserves *Capital* Replacement of assets: General rates Fees, charges & other Reserves Increased level of service or additional demand: Borrowing Reserves	Due to the large public benefit, the majority of this activity is funded by general rates with some funding from user fees and charges from those who directly use the service or attend events.

Activity	Council community outcome	Who benefits	Period of benefit	Whose acts create a need?	Can it be funded separately?	Funding source	Rationale
Waste Management	Our older people can continue to live well. A vibrant and welcoming town centre. A strong and resilient local economy. Young people see a future here.	Users of the transfer station and the Council's kerbside waste and recycling service directly benefit. The whole community benefits from the safe and efficient disposal of solid waste.	The Gore Transfer Station has a 50-year useful life, and the kerbside wheelie bins have a 15-year lifespan. The benefits will be ongoing during this time.	All residents and visitors create the need for this service. People who dump rubbish – fly-tipping.	Those using the transfer station can be charged fees for the disposal of refuse. Those able to use the Council's kerbside waste collection and recycling service can be rated separately.	*Operating* General rates 0-20% Targeted rates 40-60% Fees, charges and other 20-40% Grants & subsidies 0-20% Reserves *Capital* Replacement of assets: General rates Targeted rates Fees, charges & other Grants & subsidies Reserves Increased level of service or additional demand: Borrowing Reserves	A large proportion can be funded from rates targeted to beneficiaries of kerbside waste collection and recycling service or fees at the refuse transfer station. However, gate charges at the refuse transfer station cannot be raised too high as adverse effects such as "fly-tipping" can occur as a result. Accordingly, some community funding via general rates is therefore necessary.

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