



CONFIDENTIAL CORPORATE GOVERNANCE COMMITTEE MEETING

Released 19 April 2023

CONFIDENTIAL MATTERS

STAFF REPORTS

Matters which cannot be delegated to a Committee or Staff

8.1 2023/24 Draft Annual Business Plan and Long Term Financial Plan
(Attachment) 5

Released 19 April 2023

STAFF REPORTS

MATTERS TO BE CONSIDERED BY THE COMMITTEE ONLY

***Matters which cannot be
delegated to a Committee or Staff***

Confidential Matters

8.1 2023/24 DRAFT ANNUAL BUSINESS PLAN AND LONG TERM FINANCIAL PLAN

Contact Person: Dale Welsh

Why is this matter confidential?

Subject to an order pursuant to Section 90 (3) (b) of the *Local Government Act 1999*, this matter is confidential because the report is informing Council on decisions relating to the 2023/24 Draft Annual Business Plan which has not yet been finalised.

A. COMMITTEE TO MOVE MOTION TO GO INTO CONFIDENCE

No action – this motion passed in the open section.

B. THE BUSINESS MATTER

8.1 2023/24 DRAFT ANNUAL BUSINESS PLAN AND LONG TERM FINANCIAL PLAN

Responsible Executive Manager : Dale Welsh

Report Author : Natalie Caon

Delegated Authority : Matters which cannot be delegated to a Committee or Staff

Attachments : 1. Annual Business Plan Presentation

PURPOSE

The purpose of this report is for Council to consider the advice of the Corporate Governance Committee as it relates to financial sustainability. This advice may assist Council in making its decision on the Draft 2023/24 Annual Business Plan and Draft Long Term Financial Plan.

STAFF RECOMMENDATION

Council notes the following advice of the Corporate Governance Committee regarding financial sustainability for consideration in finalising the 2023/24 Draft Annual Business Plan and Draft Long Term Financial Plan.

- _____
- _____
- _____

EXECUTIVE SUMMARY

Council is due to endorse the Draft 2023/24 Annual Business Plan and Long-Term Financial Plan at the April 2023 Ordinary Council Meeting. As part of this decision Council is required to consider the long-term financial viability of Council.

The Corporate Governance Committee has provided advice which may assist Council in making its decision with respect to preparing the budget to deliver the 2023/24 Annual Business Plan.

1. BACKGROUND

Between December 2022 and March 2023 Council has been considering the new projects and services it proposes to deliver to the community in the 2023/24 Annual Business Plan. Council has also been considering the costs to continue delivery of the existing services and the new services and projects and the available funding pathways.

Section 8(k) of the *Local Government Act 1999* requires Council to ensure the sustainability of Council's long term financial performance and position. Further, Section 122(1)(ab) requires Council to make assessments in its strategic management plans of the sustainability of Council's financial performance and position.

To provide a transparent and consistent approach to assessing financial sustainability, Council approved a suite of financial indicators and targets in the Financial Sustainability Ratios and Targets Policy and Procedure (Council Resolution 4996). Council monitors these financial indicators each month and considers these as part of its annual planning process.

Section 2.2 of the Corporate Governance Committee Charter states:

"The Corporate Governance Committee shall propose and provide information relevant to, a review of the Council's strategic management plans including the Annual Business Plan, and review and provide recommendations on the sustainability of Council's financial performance giving consideration to Council's financial indicators."

2. RELEVANCE TO STRATEGIC PLAN

Community Theme 5: Using Money Wisely

Considering the financial implications of the Draft 2023/24 Annual Business Plan and Long-Term Financial Plan aligns with Community Theme 5 – Using Money Wisely. It ensures Council can afford the services and projects it proposes to deliver to the community now and into the future.

3. PUBLIC CONSULTATION

Section 123(3) requires Council to consult the community on its Draft Annual Business Plan and Long-Term Financial Plan.

4. DISCUSSION

- 4.1 The Corporate Governance Committee has received the information provided in Attachment 1 which includes:
 - 4.1.1 The services and projects proposed to be delivered to the community.
 - 4.1.2 The cost pressures impacting Council over the 2023/24 financial year.
 - 4.1.3 The financial assumptions to be adopted in the Draft 2023/24 Annual Business Plan and Long-Term Financial Plan.
 - 4.1.4 The funding pathways available to fund the 2023/24 Annual Business Plan including how quickly to meet the lower end of the structural surplus target ratio.
- 4.2 Pursuant to Section 2.2 of the Corporate Governance Committee Charter advice has been sought from the Committee regarding the sustainability of Council's financial performance considering Council's financial indicators.

5. OPTIONS

Recommendation

Council notes the following advice of the Corporate Governance Committee regarding financial sustainability for consideration in finalising the 2023/24 Draft Annual Business Plan and Draft Long Term Financial Plan.

- _____
- _____
- _____

6. ANALYSIS OF OPTIONS

6.1 Recommendation Analysis

6.1.1 Analysis & Implications of the Recommendation

Noting the independent advice of the Corporate Governance Committee ensures that Council is fully briefed to meet its legislative obligations to consider financial sustainability.

Risk Appetite

Financial Sustainability

Council has a low appetite for short-term financial risk that adversely impacts on the delivery of the long term financial plan and the Council's overall stability and sustainability.

This decision will enable Council to make a fully informed decision when determining the services to deliver and the rate rise to include in the Draft 2023/24 Annual Business Plan and Long-Term Financial Plan. Remaining financially sustainable will ensure that Council can deliver services to the community now and into the future.

6.1.2 Financial Implications

Noting the advice of the Corporate Governance Committee does not in itself result in any financial or resource implications. However, the advice provided by the Corporate Governance Committee is likely to inform Council's final decision on the Draft 2023/24 Annual Business Plan and Long-Term Financial Plan which may impact on the achievement of the financial sustainability ratios.

Released 19 April 2023

Corporate Governance Committee

2023/24 Business Plans

4 April 2023



Released 19 April 2023

Agenda

1. Rating and Rate Rebate Policies and Procedures
2. 2023/24 Annual Business Plan – Budget
3. Sustainable Finance and Rate Rise

Annual Business Plan 2023/24

Date	Meeting Type	Item
PHASE 1 – Shape the ABP and SAMP (discuss the new projects and services + renewal program)		
10 December 2022	Info Session	Overview of Strategic Management Plans + review 4YDP + annual business planning process
17 January 2023	Info Session	Review 4YDP + 23/24 new projects and services
21 February 2023	Info Session	Asset renewal program and finance overview
PHASE 2 - draft the ABP, budget, LTFP and SAMP		
21 March 2023	Info Session	Community Engagement, Rating Framework & Budget Breakdown
4 April 2023	CGC	Overview of draft ABP, LTFP and SAMP
11 April 2023	Info Session	Overview of draft ABP, LTFP and SAMP
18 April 2023	Council	Draft Plans endorsed for public consultation (Ordinary Council only)
PHASE 3 – consultation on the ABP, budget, LTFP and SAMP		
26 April–24 May 2023	Council	28-day public consultation period, including public hearing at Ordinary Council Meeting (23 May)
PHASE 4 – adoption of the ABP, budget, LTFP and SAMP		
13/27 June 2023	SSC & Council	Adoption of ABP and Budget, LTFP and SAMP
July 2023		Post adoption activities – rates summary flyer, website, social media, Playford News

Rating Framework

Rate Policy and Rate Rebate Policy reviewed at Policy Review Committee on 3 April



Policy Author: General Manager Strategy & Corporate
Date of next review: May 2023

1. Statement of Intent

In South Australia, council rates are a form of property tax levied by Local Government, as the primary source of funding for the many mandatory and discretionary services provided by councils. Rates are administered by each council in line with the Local Government Act 1999 (the Act). This document sets out the Council's policy for setting and collecting rates from its community.

Council rates are not a fee for service but a system of taxation for local government purposes.

All land within the Council's area is rateable except land that is subject to an exemption under the Act.

Council considers a general rate, which consists of two components: one based on the value of the land and the other a fixed charge, to be the fairest and most equitable method of imposing rates. A fixed charge is a means of ensuring all ratepayers contribute equitably to Council services and the development and maintenance of community infrastructure.

Council may impose differential general rates that vary based on land use. It assesses rates against each piece or section of land subject to separate occupation, except for land with a commercial or industrial land use where rates are assessed against each piece or section of such land subject to separate ownership.

Council's aim is to have a competitive rating environment for commercial properties. Its strategy is to gradually reduce the rate in the dollar for commercial properties in a staged approach that balances the demands from business for rate relief with the needs from residential ratepayers to continue to provide a sustainable level of services.

Council's rates are based on the capital values of land in its area as assessed by the Valuer-General. An owner of land may in accordance with the Valuation of Land Act 1971 object to a valuation made by the Valuer-General of their land.

Council considers that this method of valuing land provides the fairest method of distributing the rate burden across all ratepayers on the following basis:

- Rates constitute a system of taxation and the equity principle of taxation requires that ratepayers of similar wealth pay similar taxes, and ratepayers of greater wealth pay more tax than ratepayers of lesser wealth;
- Property value is considered a relatively good indicator of wealth, and the capital value, which closely approximates the market value of a property, provides the best indicator of overall property value.



Policy Author: General Manager Strategy & Corporate
Date of next review: May 2023

1. Statement of Intent

The objective of this Policy is to ensure that all applications for rate rebates are considered in an equal and fair manner in line with the provisions set out under the Local Government Act 1999 (the Act) and this Policy.

Rates are a form of taxation and provide the main revenue stream for Council to deliver services to the community. Rates are levied under the Act on the basis of land value and use, which is widely accepted as a reasonable indicator of capacity to pay. Recognising that there may be circumstances where this may not always be the case, the Act makes provision for Council to consider applications for rate rebates. This supports the provision of equitable services and facilities to meet the needs of the whole community.

This Policy is intended to provide guidance as to the grounds upon which relief of rates payable is available to a person or body/organisation, in the form of rebates. Council will consider each application to ensure the requirements under the Act have been met.

When assessing requests for rebates Council may take into account, but is not limited to, the following:

- the availability of rebates under the Act;
- the applicant's need for financial assistance;
- whether, and to what extent, the applicant provides a benefit or service to the local community;
- whether the applicant is a public sector, not for profit or commercial entity;
- whether the rebate will assist in securing new development in the City of Playford;
- if the applicant has been subject to a substantial change in rating or valuation;
- the impact of adverse environmental impacts on existing business;
- the extent of other financial assistance, if any, available to the applicant from other sources (eg Commonwealth or State government);
- whether there are any relevant historical considerations that may be relevant;
- the level of rates that would be applied by neighbouring councils;
- the financial consequences of the rebate for the Council; and
- any other matters, and policies of the Council, which the Council considers relevant.



Policy Author: General Manager - Strategy and Corporate
Date of next review: June 2025

1. Statement of Intent

This policy reinforces the commitment of the Council to assist ratepayers and debtors experiencing financial hardship, with the aim of recovering council rates and charges in a fair and financially responsible manner.

Ratepayers should:

- Be treated in a fair, equitable and respectful manner;
- Be offered mutually negotiated and agreed payment plans or extension of time to pay, that address arrears and ongoing rates charges;
- Have capacity to pay considered;
- Be offered Centrepay and direct debit payment options;
- Have debts to be paid within fair and reasonable timeframes;
- Receive empathetic, confidential and consistent assistance;
- Be offered referral to financial counselling and other services where required; and
- Be protected from legal action and additional costs while meeting their obligations.

2. Scope

This policy endorses consistent application of assistance for ratepayers seeking relief from rates and charges due to hardship or extenuating circumstances. Relief and assistance may be in the form of postponement or remission of rates, negotiated flexible debt repayment plans, or referring the ratepayer to see an accredited financial counsellor.

A ratepayer experiencing financial hardship is someone who is identified by themselves, by Council, by an accredited financial counsellor, or by a welfare agency, as having the intention, but not the financial capacity, to make required payments in accordance with Council's payment terms.

This policy also endorses appropriate and consistent action that meets delegation requirements, in relation to sundry debtors.

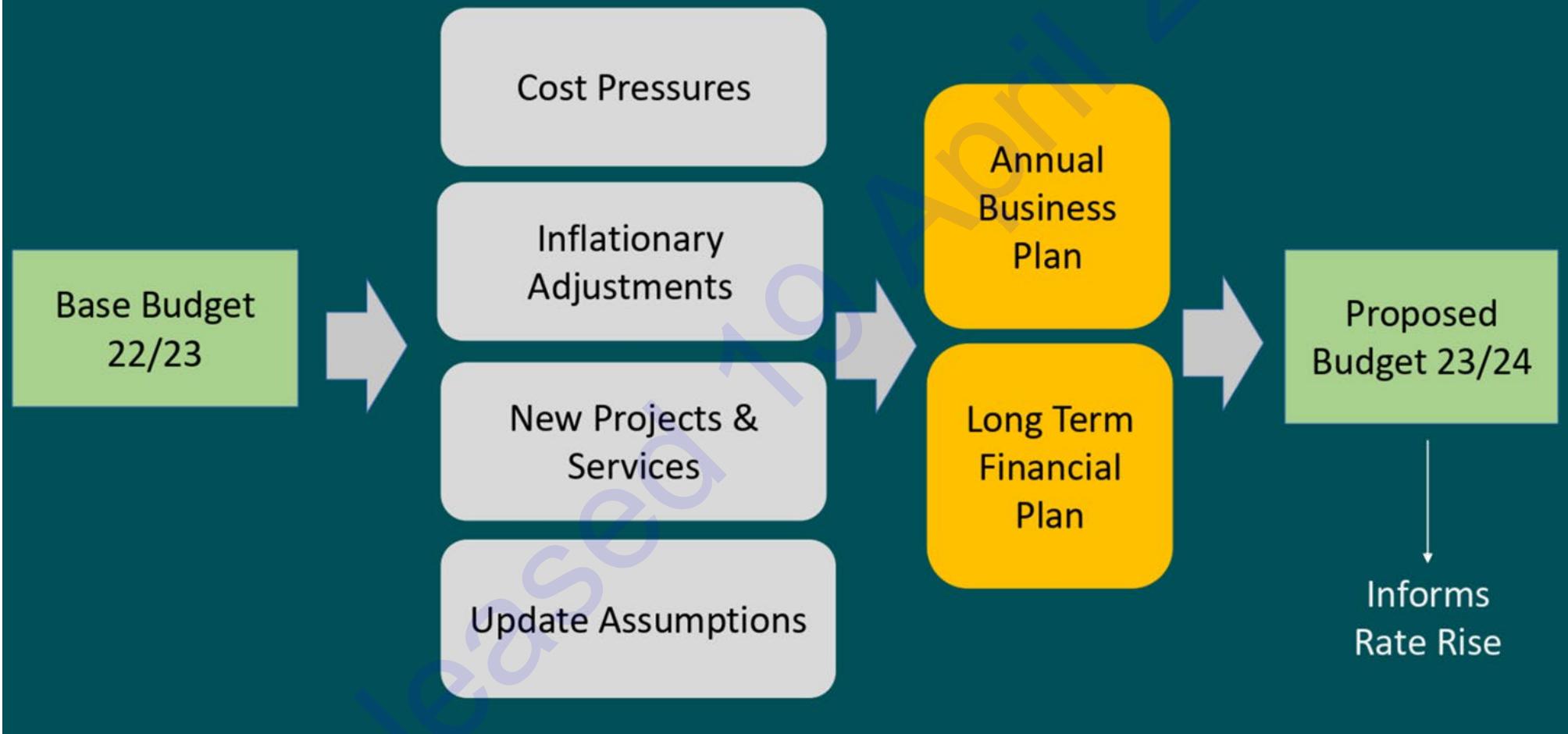
3. Legislation and References

This policy is to be read in conjunction with the:

- Hardship Procedure and Debt Recovery Procedure;
- Local Government Act 1999
 - Section 177 - advises that rates imposed on land are a charge on the land
 - Section 178 - advises that liability for the rates charged on the land is the principal

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 Version: 24, Version Date: 21/07/2023

Budget Approach



Capital Budget

New Capital Projects for 2022/23	\$9.71M
Asset Management Plans - capital renewal	\$19.85M
Projects continuing in 2023/24	\$30.70M
Council Expenditure - 2023/24	\$60.26M
Donated Assets	\$25.00M
Increase in Council capital assets - TOTAL	\$85.26M

Multiyear Projects carrying out to 2024/25 (Estimate)	\$15.30M
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New Capital Projects and Services

Asset Class	Capital Budget \$'000	Operating Budget \$'000
Footpaths	760	81
Stormwater	212	17
Sport & Recreation	4,636	496
Transport	1,575	92
Open Space	212	18
Stormwater Deeds	471	17
New Services (Green Bins)*	448	263
Local Roads & Community Infrastructure – unallocated Project	1,395	116
Total	9,709	1,100

* Increased tree canopy is also a proposed increase in service however it does not have any capital costs

Existing Assets (AMP)



*Budget figures are subject to change up until the adoption of the LTFP and ABP.

Asset Class	Budget \$'000
Transport	11,488
Stormwater	31
Streetscape	2,247
Buildings	1,196
Water Delivery	238
Fleet	3,239
Minor Plant	15
Technology and Office	1,005
Parks & Sportsfields	393
Total	19,852

Projects continuing into 2023/24

- Andrews Road Upgrade (Road & Stormwater)
- Angle Vale Bridge – AMP
- Argana Park – Car Parking & Oval Lighting
- Argana Park – Share Change Facilities
- Blakes Crossing LATM Plan
- Curtis Road/Frisby Road Intersection Upgrade (Road & Stormwater)
- Dwight Reserve North Upgrade
- Fleet – AMP
- Footpath Program – AMP
- Fremont Park Stage 3*
- Gawler Greenways*
- Gould Street Reserve Upgrade
- Heaslip Road Upgrade
- Kalara Reserve – Club Room Upgrade
- Grenville Sensory Garden
- Irrigation – AMP
- Kerbs and Reseal - AMP
- Kinkaid Road Upgrade
- McGilp Recreation Park Upgrade
- Mofflin Reserve Upgrade
- Munno Para West Reserve – Peerless Road
- New Vehicles
- Park Road Drainage System
- Park Structures - AMP
- Playford Alive – Pete Smith Reserve Upgrade
- Playford Sports Precinct – Playford International College Floodlights*
- Playford Sports Precinct Softball Lights
- Repurposing Assets
- Sport & Recreation Minor Projects
- Stebonheath Road Stages 2 & 3*
- Stormwater Infrastructure Deed Reserve – Virginia Growth Area
- Stormwater Minor Works – Andrews Road
- Supplementary Local Roads
- Virginia Main Street Upgrade*
- Virgo Street Reserve & Barrow Street Reserve Upgrades
- NCBD Prince Charles St

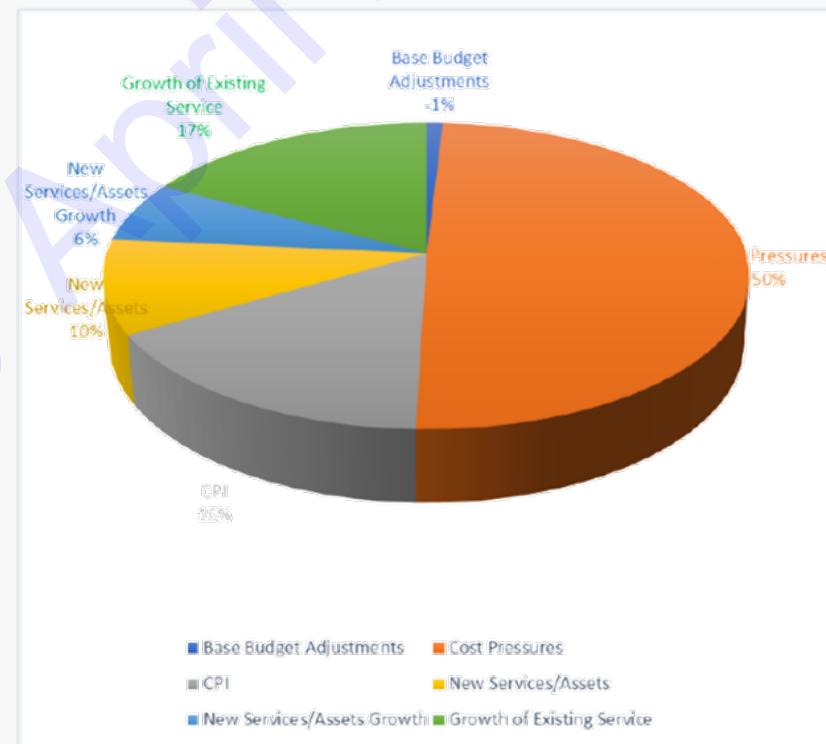
Total expenditure \$30.7M

Total revenue \$12.5M

* Projects costs will be carried in as part of BR1 23/24.

Operating Budget Movement

	\$'000
Base Budget	(88)
Cost Pressures	4,732
CPI	1,538
New Services/Assets	949
New Services/Assets - Growth	611
Growth Existing Services	1,633
Overall	9,375



Financial Assumptions 2023/24

Consumer Price Index



- Dec actual 8.6% from 3.3%, this time last year
- Applying Dec forecast 7.9% to assist with affordability

Wage Price Index



- Wage Price Index remains unchanged at 2.5%

Interest Rates



- Existing fixed debt at existing rates
- Variable debt 4.97% compared to 2.9% this time last year

Cost Pressures

Item	Cost Pressure \$000
Uplift T1 to Cloud - SaaS fee increase	\$397.9
Depreciation – Revaluation & asset review	\$1,878.3
Electricity prices	\$350.0
Management of Growth	\$1,095.0
Fuel prices	\$228.5
Contract rates	\$35.8
Superannuation 0.5% increase	\$206.3
Interest	\$5.3
NAWMA 36.5% deficit	\$534.9
TOTAL	\$4,732.0

Strategic Projects

	Budget \$'000
City wide Transport Strategy	50
Local Area Traffic Management Plan	70
Northern Adelaide Plains Food Cluster	50
Urban Design Guidelines	50
Open Space Upgrades – Concept Planning	19
NEXY Basin Upgrade – Concept Planning	25
Riverlea – Social Infrastructure Planning	20
Sheedy Road – Concept Planning	30
Dauntsey Reserve - Masterplan	25
Dwight Reserve – Concept Planning	15
Angle Vale Community Centre – Concept Planning	30
Australian Data Observatory Subscription	10
Regional planning, code amendments and investigations	100
Blakes Crossing – Changeroom Concepts	15
Elizabeth Oval Connections, including review of Venue Improvement Plan	25

Finance Strategy

A Commitment to Financial Sustainability:

- Council has the means to fund the services and projects it provides to the community now and into the future.
- Council has a long-term financial position that enables us to manage debt and support growth of the city.

Three Key Actions:

1. No more debt from deficits
2. Reduce bad debt through surpluses and asset repurposing
3. Invest in good debt to ensure inter-generational equity

Monitoring our Strategy

Performance Area	Endorsed Ratio	Mandated/ Discretionary	External/ Internal	Target Range
Financial Performance	Operating Surplus Ratio	Mandated	External	Between 1% and 10%
	Structural Surplus Ratio	Discretionary	Internal	Between 1% and 4%
Debt Management	Net Financial Liabilities Ratio	Mandated	External	Between 50% and 160%
	Interest Expense Ratio	Discretionary	External	Between 4% and 8%
Asset Management	Asset Renewal Funding Ratio	Mandated	External	Between 90% and 110%
	Cash Flow from Operations	Discretionary	External	Between 90% and 110%

Back to Surplus

Long Term Financial Plan (Adopted)

LTFP Forecast Operating Result 2022/23	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000	2030/31 \$'000	2031/32 \$'000
Operating Result - Surplus (Deficit)	1,880	1,607	2,946	3,779	3,977	4,990	5,393	5,465	5,495	6,037
Structural Operating Surplus/(Deficit)	(1,340)	(1,148)	(186)	618	981	2,028	2,494	2,812	2,853	3,507
Operating Surplus Ratio	1.6%	1.3%	2.3%	2.8%	2.9%	2.2%	3.5%	3.6%	3.6%	3.5%
Structural Surplus Ratio	(1.1%)	(0.9%)	(0.1%)	0.5%	0.7%	1.4%	1.7%	1.9%	1.8%	2.2%

Long Term Financial Plan (BR1)

LTFP Forecast Operating Result 2022/23	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000	2030/31 \$'000	2031/32 \$'000
Operating Result - Surplus (Deficit)	4,277	3,810	5,276	5,844	5,755	6,639	7,091	7,203	7,276	7,859
Structural Operating Surplus/(Deficit)	377	1,056	2,143	2,682	2,759	3,678	4,192	4,550	4,633	5,330
Operating Surplus Ratio	3.5%	3.0%	4.0%	4.3%	4.1%	4.6%	4.0%	4.7%	4.6%	4.5%
Structural Surplus Ratio	0.3%	0.9%	1.7%	2.0%	2.0%	2.6%	2.9%	3.0%	2.9%	3.3%

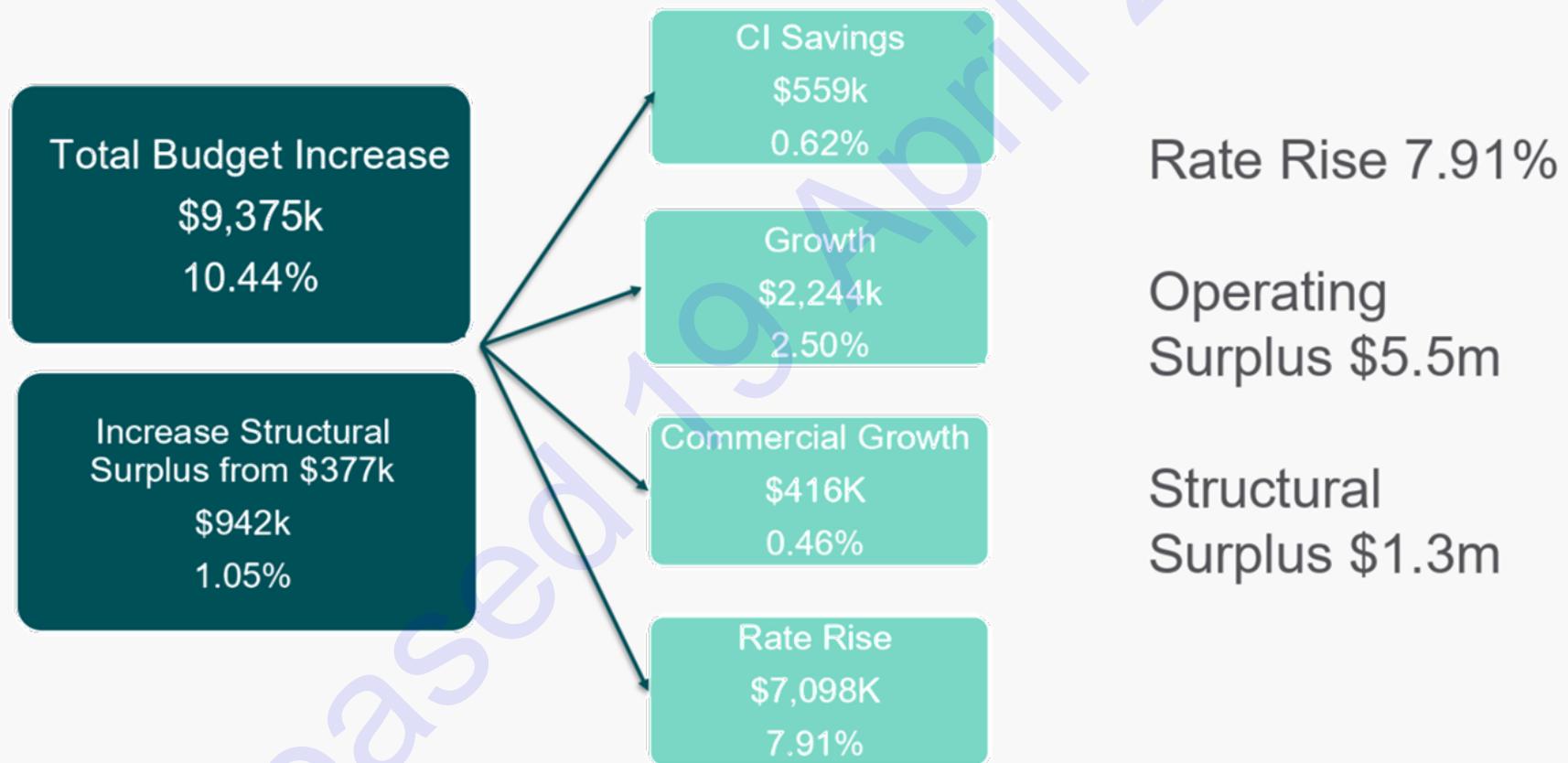
Financial indicators (within target)

Financial indicators (outside target)

Funding Challenge

	\$'000	Rate Rise % equivalent
Base Budget	(88)	(0.10)%
Cost Pressures	4,732	5.27%
CPI	1,538	1.71%
New Services/Assets	949	1.06%
New Services/Assets - Growth	611	0.68%
Growth Existing Services	1,633	1.82%
Overall	9,375	10.44%

Proposed Funding Pathway – Option 1



Draft LTFP – Option 1

Structural Surplus Target 2023/24

LTFP Forecast Operating Result 2022/23	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000	2030/31 \$'000	2031/32 \$'000	2032/33 \$'000
Operating Result - Surplus (Deficit)	4,277	5,464	5,077	5,217	5,056	5,136	5,113	4,942	4,930	4,918	4,919
Non-Structural Items	3,900	4,144	3,723	3,743	3,570	3,527	3,455	3,200	3,182	3,060	3,051
Structural Operating Surplus/(Deficit)	377	1,320	1,354	1,474	1,486	1,610	1,658	1,742	1,747	1,857	1,867
Operating Surplus/(Deficit) Ratio (1-10%)	3.5%	4.0%	3.6%	3.5%	3.3%	3.2%	3.1%	2.9%	2.8%	2.7%	2.6%
Structural Surplus Ratio (1-4%)	0.3%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%

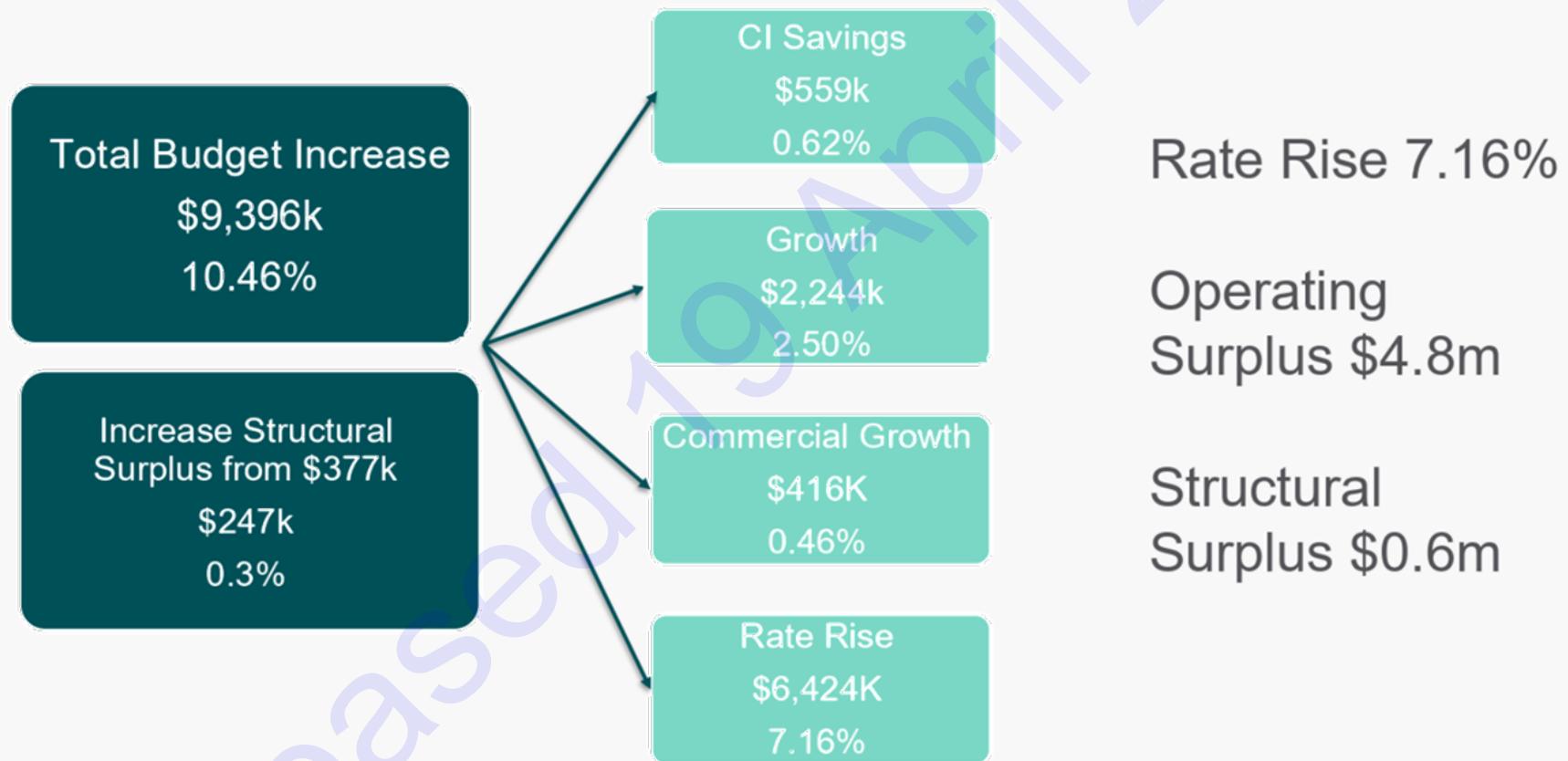
Rate Rise 7.91%

Increase per Average Rates bill p.a. \$132.98, \$2.56 per week

Financial Ratios – Option 1

Ratio	Target Range	23/24 Budget
Operating Surplus Ratio	Between 1% - 10%	4.0%
Structural Surplus Ratio	Between 1% - 4%	1.0%
Interest Expense Ratio	Between 4% - 8%	4.7%
Net Financial Liabilities Ratio	Between 50% - 160%	91.4%
Asset Renewal Funding Ratio	Between 90% - 110%	121.6%
Cashflow from Operations	Between 90% - 110%	151.8%

Proposed Funding Pathway – Option 2



Draft LTFP – Option 2

Structural Surplus Target 2024/25

LTFP Forecast Operating Result 2022/23	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000	2030/31 \$'000	2031/32 \$'000	2032/33 \$'000
Operating Result - Surplus (Deficit)	4,277	4,770	5,049	5,189	5,028	5,109	5,086	4,916	4,904	4,893	4,902
Non-Structural Items	3,900	4,144	3,723	3,743	3,570	3,527	3,455	3,200	3,182	3,060	3,051
Structural Operating Surplus/(Deficit)	377	626	1,326	1,446	1,458	1,582	1,631	1,715	1,722	1,833	1,851
Operating Surplus/(Deficit) Ratio (1-10%)	3.5%	3.5%	3.6%	3.5%	3.3%	3.2%	3.1%	2.9%	2.8%	2.6%	2.6%
Structural Surplus Ratio (1-4%)	0.3%	0.5%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%

Rate Rise 7.16%

Increase per Average Rates bill p.a. \$120.37, \$2.31 per week

Financial Ratios – Option 2

Ratio	Target Range	23/24 Budget
Operating Surplus Ratio	Between 1% - 10%	3.5%
Structural Surplus Ratio	Between 1% - 4%	0.5%
Interest Expense Ratio	Between 4% - 8%	4.8%
Net Financial Liabilities Ratio	Between 50% - 160%	92.3%
Asset Renewal Funding Ratio	Between 90% - 110%	121.6%
Cashflow from Operations	Between 90% - 110%	149.1%

ESCOSA Rates Oversight

- Tranche 2 – 2023/24 plans to be reviewed
- 10 years of actuals plus 10 years of LTFP
- ABP, SAMP and LTFP all in scope
- Submit to ESCOSA in August 2023
- Advice from ESCOSA due February 2024
- Required to publish advice in each ABP until next scheduled review.

Committee Recommendation?

Released 15 April 2023

C. COMMITTEE TO DECIDE HOW LONG ITEM 8.1 IS TO BE KEPT IN CONFIDENCE

PURPOSE

To resolve how long agenda item 8.1 is to be kept confidential.

STAFF RECOMMENDATION

Pursuant to Section 91(7) of *the Local Government Act 1999*, the Committee orders that the following aspects of Item 8.1 be kept confidential in accordance with Committee's reasons to deal with this item in confidence pursuant to Section 90 (3) (b) of *the Local Government Act 1999*:

- Report for Item 8.1
- Attachment for Item 8.1
- Minutes for Item 8.1

This order shall operate until the 2023/24 Annual Business Plan and Long Term Financial Plan are endorsed by Council or will be reviewed and determined as part of the annual review by Council in accordance with Section 91(9)(a) of *the Local Government Act 1999*, whichever comes first.

Released 19 April 2023