

DRAFT - Revenue and Financing Policy 2024-2034

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1 Introduction

Council's Revenue and Financing Policy sets out the ways Council intends to pay for the operating and capital expenses of its activities and why Council considers these funding choices appropriate.

Council is required to have this policy by Section 102 of the Local Government Act (LGA) 2002 to provide predictability and certainty to residents and ratepayers about the sources and levels of funding for Council's activities. The policy describes:

- the statutory requirements for the policy (what the law requires)
- the general approach to funding operating expenses (day-to-day costs like electricity and maintenance) and capital expenses (costs to replace or build new physical assets like piping networks and roads)
- the different sources of funding for the activities (where the money comes from)
- Council's activities, services and facilities and who uses, benefits and pays for activities and services.

When read in conjunction with the financial strategy, funding impact statement and activity statements in Council's Long Term Plan (LTP), the policy links the Council's activities and associated funding decisions with the rates that each ratepayer is required to pay.

2 Policy Background

2.1 Funding principles

Deciding the most appropriate way to fund activities is complex. It involves balancing a range of matters and exercising judgement around what is appropriate for community wellbeing now and in the future. To help with these choices Council has considered a set of funding principles that incorporate the matters set out in Section 101 of the LGA. This has involved considering for each activity the factors under section 101(3)(a) including:

- the community outcomes to which the activity primarily contributes and whether the funding sources for each activity support the achievement of the outcomes;
- the distribution of benefits between the community as a whole, any identifiable parts of the community, and individuals (the 'beneficiary -pays' principle) and to what extent the activity funding should target those who benefit;

- the period over which the benefits are expected to occur (the ‘inter-generational equity’ principle) and how the funding sources share costs out over that time period. Generally, the benefit of operating expenses is received in the year the expense is incurred. The benefit of capital expenditure and some maintenance projects are received over multiple years (for the duration of the life of the asset) making it appropriate for current and future generations to contribute.
- who is creating the need (the ‘exacerbator pays’ principle) and to what extent the activity funding should target those whose actions or inactions create the need for the activity.
- the need for separate funding by considering the costs and benefits (including consequences for transparency and accountability) of funding the activity distinctly from other activities. This includes considering how Council’s funding choices are:
 - best communicated to the community in a way that is easy to understand (e.g. via separate funding mechanisms or by using other communication tools/documents)
 - administratively efficient to collect considering the scale/importance of the activity (a small activity may not warrant separate funding due to the cost of establishing systems to support cost recovery).

Council has then weighed up the overall impact of the proposed funding sources on the current and future social, economic, environmental and cultural wellbeing of the community including looking at:

- fairness and equity including affordability for different parts of the community;
- whether the funding choices create barriers to accessing services or unintended consequences (e.g. the principle of paying for benefits received may call for a high degree of user pays, but this may have unintended consequences with people trying to avoid paying);
- any legal constraints which might constrain the funding options (such as the ability of Council to only receive 30% of Council revenue from rates set on a uniform basis);
- alignment with the Council’s objectives and financial strategy which sets limits on rates increases and debt levels;
- how funding choices support the principles set out in the Preamble to Te Ture Whenua Maori Act 1993 to recognise land as a taonga tuku iho of special significance to Maori and to support Māori to retain and use their land and to protect wahi tapu.

Council’s overall consideration of these principles is detailed below and in more detail in the sub-activity table from page 10.

3 Policy details

3.1 Our funding approach

Southland District communities are diverse and there are many different users of Council’s services.

Council aims to maintain a relationship between the benefits received by groups of residents and ratepayers and the contributions they make for those services, especially where communities within the district have differing services and levels of service (the ‘beneficiary-pays’ principle).

Where the benefits are shared more equally and everyone is expected to make a contribution, or where it is impractical to exclude users or identify groups that principally benefit, it is more likely to be of “general” benefit and collectively funded by the community (e.g. through the general or a district wide rate).

Where individuals/groups receive the direct benefit of the activity exclusively, and the costs of the activity can easily be attributed to that individual/group or, their use of the service excludes others, or the nature

of the benefit differs across the community, it is deemed to be **“targeted”** and more likely to be funded on a user pays basis (e.g. through fees and charges or targeted rates). In principle, Council seeks to recover the maximum amount possible from the direct users of a service (the ‘user-pays’ principle) or from those that create the need for a service (the ‘exacerbator-pays’ principle). However, Council must also ensure that the level of fees or targeted rates are not at a point where the cost becomes prohibitive and could potentially impact the community’s use of the service, create detrimental effects or work against the achievement of community outcomes. As such their use needs to be balanced with other funding sources.

Council also seeks to ensure that people pay for services at the time they consume them, (the ‘inter-generational equity’ principle). Day to day costs which make up annual operating expenditure provide benefits every year and are best funded from annual operating revenue like rates, fees etc. Some costs, mainly capital expenditure on assets, provide benefits that last for more than year. Council uses depreciation funding or borrowing (funded by annual loan interest/principal repayments) to share out the cost of these long-life assets over time.

In reality, most services sit somewhere on the continuum between providing general and targeted benefits and most activities have characteristics of both. As part of developing this policy, Council has endeavoured to use the general/targeted assessment to summarise its consideration of the LGA funding principles, initially in relation to each activity (section 101(3)(a)) and then again after considering the overall impact on the community (section 101(3)(b)).

Council’s funding approach is a complex assessment of determining where the benefits apply, what the best methods for funding those services are and how this can be equitably and fairly applied across district communities. The detailed activity funding analysis table in section 3.2.2 explains Council’s consideration of these factors in determining the appropriate sources of funding. The table also shows where funding adjustments have been made to specific activities to recognise wider wellbeing considerations. The policy also provides for adjustments to be made to the overall funding source mix by:

- providing flexibility to set the proportion of general rate funding annually between a rate on dollar of capital value (which places a greater share of costs on high value properties) and uniform annual general charge UAGC (which places a greater share of costs on low value properties) and balance ability to pay/rates affordability;
- providing the ability to adjust targeted rate differentials (roading, stormwater, community board rates) to shift funding between sectors where required;
- supporting the financial sustainability of small townships by continuing to fund water, wastewater and stormwater collectively across the district irrespective of each individual scheme cost in order to deliver economies of scale by sharing costs out across greater number of ratepayers;
- providing the ability to use general rate funding to assist communities with critical infrastructure projects which would otherwise create rates affordability issues (particularly for small communities with few ratepayers (e.g. airport and water structure funding on Stewart Island/Rakiura);
- funding a portion of overall corporate support/overhead/administration costs from general rates which reduces the proportion of targeted rate/user fees funding required for certain activities. This recognises the wider community wellbeing benefits and the fact that it is not always feasible to recover the full cost of the service as this may make these services unaffordable or result in unintended considering the overall balance of rates paid by urban and rural sector over time;
- providing the ability to reduce or delay payment of rates for particular social, cultural, environmental or economic reasons as provided for in rate remission and postponement policies;

- consequences (e.g. raising building consent fees beyond a tolerable amount may result in increased unconsented work).
- using unallocated reserves accumulated from prior year operating surpluses to fund maintenance project type operating costs rather than increasing rates.

3.2 Sources of funding for expenditure

Types of Expenditure

Broadly speaking, Council has two types of expenses to fund - operating and capital expenditure.

Operating expenditure (opex) is spending on the ongoing day-to-day planned and unplanned routine expenses required for the operation of Council facilities, services and activities. Operating revenue is generally set at a level to meet Council's projected operating expenditure to maintain a balanced budget.

To do this, Council aims to fully fund operating cash requirements (payments to staff, suppliers, and interest on debt) from operating revenue. As part of this Council is working towards fully rate funding depreciation on core infrastructure¹ assets. For the LTP 2024-2034 Council depreciation on water and wastewater assets will initially be funded at 65%², increasing by 5% per year to reach 100% by 2031/2032 (three years later than originally planned). Depreciation on all other core assets will be funded at 100%, noting that roading depreciation is funded at 45% by Council with the remaining 55% from NZ Transport Agency (NZTA Waka Kotahi) capital subsidies. Fully funding depreciation from rates and current revenue means that over the long run, Council would not need to rely on borrowing as much to fund asset replacements, working towards a more sustainable funding approach.

At times, Council may decide that it's not financially prudent to fully fund depreciation, particularly where:

- Council has elected not to replace an asset at the end of its useful life
- the replacement of the asset is expected to be funded by a grant/subsidy from a separate organisation
- a third party has a contractual obligation to maintain the asset or replace it at the end of its useful life
- fully funding depreciation in the short-term will result in an unreasonable burden on ratepayers and create a conflict between funding principles (e.g. financial sustainability and rates affordability), making it prudent to extend the timeframe to reach full funding of depreciation
- the deficit can be funded from prior year operating surpluses (reserves).

The approximate proportion of the operational funding sources for each activity is shown in

¹ Core infrastructure assets include those associated with roading and cycle trails, water, wastewater, waste services, public toilets, Council offices/buildings, electricity supply, computer equipment and vehicles. It excludes assets which Council may opt not to replace in the future including the following activity assets - water facilities (e.g. boat ramps), stormwater, footpaths, airport, furniture, other plant/buildings (e.g. wheelie bins, playgrounds, community housing, halls, library books).

² The proportion of depreciation funded is less than proposed in prior LTP's due to a significant increase in the value of water and wastewater assets in 2023 which resulted in the actual depreciation being considerably greater than the budgeted depreciation. The 2021 LTP budgeted for depreciation on core infrastructure to be fully funded by 2028/2029.

Table 2.

Capital expenditure (capex) is spending to acquire new or upgrade/enhance existing assets (such as pipes and buildings). The method of funding generally depends on the type of asset expenditure. Council has three categories of capital expenditure spread across its activities:

- **renewal expenditure (REN)** - defined as capital expenditure to replace or restore existing assets to the original size, capacity and condition with no change in service level. Renewals of major assets are usually funded from a combination of grants/subsidies (where these are available), reserves (including depreciation reserves) and borrowing (repaid through rates). Smaller regular asset renewals (e.g. library book replacements) are usually funded from rates or reserves. Some financial contributions charged on the development of land may also be used.
- **level of service expenditure (LOS)** - defined as capital expenditure on new assets or improvements to existing assets that improves the service level delivered which is beyond the original design capacity and estimated life. This is generally funded from reserves (including depreciation reserves), grants/subsidies (where these are available) and borrowing (repaid through rates). Some financial contributions charged on the development of land may also be used.
- **demand expenditure (DEM)** - defined as capital expenditure on new assets or improvements to existing assets to provide additional capacity necessary to accommodate growth or changes in demand. This is generally funded from reserves, grants/subsidies (where these are available) and borrowing (repaid through rates). Some development or financial contributions charged on the development of land may also be used.

The key sources of funding and their application against expenses are summarised in Table 1.

Table 1: Description of the funding mechanisms and their general application

Funding source	Definition	Rationale for application	Application			
			Opex	Capex		
				DEM	LOS	REN
General Rates (including UAGC)	General rates are a property tax to fund local government activities. General rates are those assessed across all rateable properties in the district and include both the general rate set on a rate in the dollar charged on capital value (with no differential) and the Uniform Annual General Charge (UAGC), which is a flat amount levied on each rating unit.	<p>These rates are used to fund those services where there is a benefit to the district as a whole. It is typically used when there is a high general benefit in the services provided, when Council considers the community as a whole should meet the costs of the service, and when Council is unable to achieve its user-charge targets and must fund expenditure.</p> <p>Capital value (CV), compared to land value (LV) is seen as the best mechanism for creating a stable and resilient rate base over time. This is because of the wider availability of market sales information and given that CV reflects the total investment in the property and provides a better proxy for use of services/infrastructure than other rating tools. Properties with higher capital values are also considered to be more able to bear the costs of a proportionally higher general rate given the higher value of improvements or ability to generate income (particularly business/farm/forestry land). Further, Council considers that CV does more to support Maori freehold land given that a sizeable portion of Maori freehold land is vacant and undeveloped and would pay less under CV than a similarly sized developed property.</p> <p>The size of the UAGC is set each year by Council and is used as a levelling tool in combination with the general rate. If the UAGC were set at zero the effect would be to increase the amount of rates assessed on CV which would</p>	✓		✓*	✓*

Funding source	Definition	Rationale for application	Application			
			Opex	Capex		
				DEM	LOS	REN
		increase rates on higher value properties and decrease rates on lower value properties. Council may use the UAGC to balance the impact of high fixed charges (including the UAGC and other fixed charges) on those with low incomes and property values against the impact of a low UAGC on the relative share of rates levied on high value properties, such as large rural properties.				
Targeted rates	Targeted rates are a property tax to fund local government activities. Targeted rates are set for a specific activity or group of activities and can be charged in a number of different ways to collect funds over specific groups of rating units.	Targeted rates are used when Council considers that transparency is important, or where the location or method of rating makes the use of a targeted rate more appropriate, equitable or a better match to the benefits of the activity. The the Long Term Plan or Annual Plan rates funding impact statement details how the rate is charged.	✓	✓	✓*	✓*
Grants and subsidies	Funding received from other agencies, usually for a specific purpose including funds collected from Stewart Island/Rakiura visitor levy revenue and roading subsidies from NZTA (Waka Kotahi).	Council will use grants or subsidies from central government (e.g. NZTA Waka Kotahi), organisations and Stewart Island/Rakiura visitor levy revenue where available, usually for a specific purpose. This approach minimises the cost to the community of undertaking projects and activities. Generally these are used for capital expenditure, but may also be used for operating expenditure in certain circumstances.	✓	✓	✓	✓
Fees and Charges	Fees charged to individuals or groups who are directly using Council services (e.g. building consent fees).	Council uses a range of fees and charges where the users of a service can be identified and charged according to their use of the service (and those that do not pay are denied access to the service). This is based on the user-pays principle where the user pays for the benefits received. Fees are also appropriate where an individual's action or inaction creates the need for an activity (cost causation). For example, infringement fees for owners of wandering dogs. In setting fees Council also considers issues like the affordability of the charges, particularly where setting a charge too high will reduce the use of a service and therefore diminish its value to the community and impose a greater cost on ratepayers longer-term.	✓		✓*	✓*
Investment Income	Income received from any investments (e.g. forestry)	This income is generally used to reduce rates or may be added to reserves to future fund projects.	✓	✓	✓	✓
Lump Sum Contributions	Lump Sum contributions are where ratepayers agree to pay a capital (or lump sum) payment towards meeting the cost of providing a particular asset in their community (e.g. upgrading of a water supply) rather than paying for these capital costs via an annual targeted rate.	These contributions will be used to fund the repayment of debt for specific capital activity from time to time.	✓	✓*	✓*	✓*
Proceeds from Asset Sales	Proceeds from asset sales are the monies received from selling physical assets, such as plant and equipment.	Proceeds from asset sales will be generally be used for the repayment of debt or the acquisition of new assets but may be used to fund project related operating costs from time to time.	✓	✓	✓	✓
Depreciation Reserves	Assets lose value over time through use, wear and tear, age, obsolescence and must be replaced. Depreciation is an accounting method to spread the replacement cost of an asset	Depreciation reserves are used to fund the replacement of capital assets when they reach the end of their useful life. These reserves are used to fund both capital expenditure for renewals and increased level of service, along with any debt repayment relating to prior years capital expenditure. Council will use depreciation from current and prior years that has not	✓		✓	✓

Funding source	Definition	Rationale for application	Application			
			Opex	Capex		
				DEM	LOS	REN
	over its working life. Depreciation reserves are accumulated from rates and other operating revenue.	already been applied to fund asset replacements. Council's current approach is to prioritise phasing in full depreciation funding of core infrastructure assets (refer page 4) with other assets to be considered in the future once core assets are fully funded.				
Council Reserves	Reserves are made up of funds that have been put aside to replace assets or for a specific activity in the future or accumulated from unspent rates/income.	Where past surpluses are available these may be used to fund capital expenditure and in some instances operating expenditure at Council's discretion. Reserves will be applied to expenditure in line with the purpose for which the funds were collected or in line with any conditions that were in place when the funds were received. These are typically classified as local reserves (where reserves are for the benefit of specific communities), or district reserves (where reserves are held for the benefit of the wider district).	✓	✓	✓	✓
Financial and/or Development Contributions	Financial contributions are a capital charge for works carried out to mitigate environmental effects of subdivision, land use and development. Development contributions are a capital charge on development to recover share of the capital costs that development imposes on network/community infrastructure.	Financial or development contributions are used to ensure that a fair proportion of the cost of infrastructure (needed to serve growth or mitigate environmental effects) is funded by those who cause the need (i.e. land sub-dividers). Council's Policy on Development and Financial Contributions sets out the conditions in which contributions are required, the method used to calculate them and how they can be used.		✓	✓	✓
Borrowing – internal	Council uses cash surpluses from some activities to lend to other activities that need to borrow. This reduces the overall cost of borrowing. Council charges interest on the funds lent to the borrowing activities, and receive interest on the funds borrowed from the lending activities.	Council will fund short term deficits with internal borrowing where this is considered to be prudent. Interest on reserves is calculated on the average balance of each reserve during the year. Interest is allocated at a prescribed interest rate (as discussed in the Long Term Plan assumptions). Both positive and negative reserves get interest charged or applied. For the majority of reserves held by local communities, this interest is added to the reserve, which has no impact on the rate requirement as these reserves are usually positive and are set aside for future projects. For the majority of district reserves, interest will reduce the rates required or increase the rates required if the reserve has a negative balance.	✓	✓	✓	✓
Borrowing – external	Borrowing is not a source of revenue itself. Rather it is a 'bridging' mechanism to assist with the financing required for the construction of long term assets. Debt arising from borrowing still needs to be repaid from other sources of revenue (e.g. rates).	Borrowing to fund capital expenditure spreads the repayment of that borrowing over several years and helps to ensure fairness or intergenerational equity so that current ratepayers pay for the services they use now, and future ratepayers also pay their share. Generally Council will not borrow to fund operating costs, however Council may enter into short-term borrowing arrangements to manage cashflows. More detail about Council's borrowing is set out in the Investment and Liability Policy.	✓	✓	✓	✓

* Application depends on how the activity to which capital expenditure relates is funded.

3.2.1 Summary of funding sources

Table 2 shows the resulting likely proportions of funding from each source that will be used to fund operating expenditure for LTP activity groups and activities/sub activities. This summarises the outcomes of the funding needs analysis in section 3.2.2. Non-direct corporate support costs (for overhead functions like people/capability, finance, strategy/policy and customer service) are allocated at the activity group* level only (grey shading) and are largely funded by general rates.

For **operational expenditure**, funding proportions for each activity are expressed as ranges - **low** (<33%); **medium** (33 to ≤66%); **high** (>66%). The resulting funding proportions are not intended as an exact realisable proportion. Rather they provide an indication of the main sources of funding over ten years. At times minor costs may be funded from a source not indicated.

Capital expenditure funding contributions are identified in section 3.2.2. The proportion of capital costs funded from each source will vary depending on the type of project and the funding available.

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Table 2: Summary of operating expenditure funding sources by activity group* and sub-activity (showing proposed changes)

Activity Group & Activity	Sub-activity	General rate	Targeted Rates	Fees and Charges	Other Sources (incl subsidies/grants)
Community Resources*		Medium	Medium	Low	Low
Community Facilities	Halls		High	Low	Low
	Toilets	High		Low	Low
	Council / community buildings	Medium	Low		Medium
Community Services	Cemeteries	High		Medium (was Low)	Low
	Community Housing	Low			High
	Library Services	High		Low	Low
Open Spaces		Medium	High		Low
Waste Services		Low	Medium	Low	Low
Electricity Supply (SIESA)			Low	High	Low
Stormwater Drainage*		Low	High		Low
Transport*		Low	High	Low	Low
Roads, Footpaths, Airport and Cycle Trails	Roads, Footpaths and Cycle Trails	Low	High	Low	Low
	Airport	1+2: Low 3: Medium 4: High	High Medium Low	Low Low Low	Low Low Low
Water Facilities		Low	High (was Low)	Low (was High)	High (was Low)
Sewerage*		Low	High	Low	Low
Water Supply*		Low	High	Low	Low
Community Leadership*		High	Low		Low
Representation and Advocacy		High			Low
Community and Futures		High	(was Low)		Low
Community Assistance		Low (was Medium)	Medium		Low
Environment Services*		Medium		Medium	Low
Environment Services	Resource Management	High		Low	Low
	Animal Services	Low		High	Low
	Environmental Health	Medium		Low (was Medium)	Low
	Building Solutions	Low		High	Low
Emergency Management		High			Low
Funding band key:		Low (<33%)	Medium (33% to ≤ 66%)	High (>66%)	

Generally the process for funding operating costs of these activities is as follows:

- recover the full designated portion of operating costs from users fees and charges provided there are no legislative or practical constraints;
- use operating grants or subsidies to reduce the gross cost to be funded;
- apply any other relevant funding available such as interest, reserves and borrowing (largely for financially significant one-off projects that extend the life of an asset e.g. painting);
- where it is not practical to charge users a fee or charge but users still need to contribute, targeted rates may be set;
- any net income from investments may then be applied and any residual requirement will be funded through general rates.

More detail about Council's rating policies (including the details of targeted rates and how they are applied, the level of the UAGC, and the details of any differentials) are outlined in the LTP Rates Funding Impact Statement.

3.2.2 Detailed activity funding needs analysis (sub-activity level)

The detailed sub-activity funding analysis below demonstrates Council’s consideration of the factors in s 101(3) of the LGA in terms of its funding source choice. It excludes the non-direct corporate support costs.

Table 3: How to read the activity funding needs analysis table

Community outcomes s101(3)(a)(i)	Distribution of benefits s101(3)(a)(ii)			Whose act creates need s101(3)(a)(iv)	Benefit Period s101(3)(a)(iii)	Costs and Benefits of Separate Funding s101(3)(a)(v)	Funding Choice Assessment LGA s101(3)(b)				Indicative Funding Source (funding range) - catchment(s) for rate
	Whole community	Identifiable parts of the community	Individuals				Step 1: Initial		Step 2: Refined		
							General	Targeted	General	Targeted	
GROUP: This is the broad grouping of activities as shown in the LTP (e.g. Community Resources)											
Activity: This is the set of activity functions under the broader Activity Group e.g. "Community Facilities"											
Sub activity: This is the specific groups of business units under each activity e.g. "Halls"											
These are the community outcomes that the activity contributes to and which Council considers when assessing whether the proposed funding source will promote or work against the achievement of community outcomes. This may result in an adjustment to the proposed funding sources.	This briefly describes who benefits from the activity. For operating expenditure Council will consider how the benefit of an activity applies to households, businesses and the community as a whole. Generally, individual benefit leads to fees and charges, location based benefits lead to targeted rates, and community wide benefits leads to general rates or targeted rates applied across the district. For capital expenditure the benefit distribution is similar to operating expenditure unless Council resolves otherwise. Council may also choose to target those people or organisations who primarily benefit through lump sum options or targeted rates.			This identifies whether the activity has to be done because the actions or inactions of individuals or groups creates the need to undertake the activity (e.g. nuisances / polluters). Council may choose to target these people or organisations through fines, charges or targeted rates.	This describes the timeframe over which that the benefits are delivered (e.g. one-off, ongoing or intergenerational). For most operating expenditure the benefit is received in the year the expense is incurred making it appropriate to fund through annual operating revenues (rates, fees etc). Some operational expenditure may have a benefit over multiple years and Council may choose to fund the activity over a longer period (by borrowing). For most capital projects the benefit is intergenerational and received over the life of the asset. Council will have regard to the equitable distribution of costs to each generation for the building and renewal of the asset. Funding depreciation (through rates and annual operating revenue) and borrowing (with associated interest costs) are the primary ways to spread the costs over the life of assets.	This considers the costs and benefits funding of the activity separately including consequences for providing transparency and accountability to the community about the costs. In some cases, while it may be desirable to charge individuals, there may be no practical way of doing so. When considering what rates will be charged, the costs and benefits of separate rating mechanisms for separate activities should be weighed up. Council does not wish to make a complex rating or funding system that is expensive to maintain and confusing to interpret, as this will not contribute to improved transparency and accountability. In addition, Council may prefer to use other communication tools to demonstrate to the community how activities are funded.	Rationale This sums up Council’s consideration of all of the factors to identify the proportion of the activity that should be funded generally (through general rates, district wide rates or other community wide mechanisms), or through targeted means (targeted rates, fees, charges etc). It signals whether Council has made adjustments to refine this general/targeted allocation as a result of considering the overall impacts on current and future community wellbeing of the proposed funding sources.	This section identifies the proposed funding sources of operating and capital expenditure, including the indicative proportion of funding for each source of operating expenditure funding. For operational expenditure, funding proportions for each activity are expressed as ranges - low (<33%); medium (33 to ≤66%); high (>66%). Where rates are used as a funding source this section identifies the likely catchments for the rates (generally across the district or targeted to specific areas or services). More detail on the rate catchments are included in the LTP Funding Impact Statement (Rates).			

Community outcomes s101(3)(a)(i)	Distribution of benefits s101(3)(a)(ii)			Whose act creates need s101(3)(a)(iv)	Benefit Period s101(3)(a)(iii)	Costs and Benefits of Separate Funding s101(3)(a)(v)	Funding Choice Assessment s101(3)(b)				Indicative Funding Source (funding range) - catchment(s) for rate
	Whole community	Identifiable parts of the community	Individuals				Step 1: Initial		Step 2: Refined		
							General	Targeted	General	Targeted	
GROUP: COMMUNITY RESOURCES											
Activity: Community Facilities											
Halls											
<p>Communities with a sense of belonging for all</p> <p>Communities which are connected and have an affordable and attractive lifestyle</p> <p>Communities with the infrastructure to growThe activity provides spaces for people to come together, which strengthens social connections within communities.</p> <p>The activity also provides common spaces where people can carry out recreational and physical activity.</p>	<p>Low</p> <p>The whole community benefits from the option they have to use halls which are available for public use.</p> <p>Facilities are spread widely across the district and have a range of community uses.</p> <p>Council also supports some privately owned halls.</p>	<p>Medium</p> <p>Parts of the community that have a hall nearby have easier access and may experience a greater benefit than those who have to travel a longer distance to use a facility, particularly where other options are unavailable.</p>	<p>Medium</p> <p>Groups and individuals that use halls for community and recreational use experience a direct benefit.</p>	<p>Groups and individuals who wish to use facilities for events and activities in their community or to provide a focal point for communities.</p> <p>People wanting to use a hall pay a hire charge. In some cases, vandalism and accidental damage may cause additional costs. Where possible, costs will be recovered.</p>	<p>Current and future years</p> <p>Halls have long useful lives and will benefit both current and future generations.</p> <p>Council does not currently fund the depreciation on halls, with decisions on how to fund replacements or renewals to be made once individual halls reach the end of their useful life.</p> <p>Council may look to divest ownership where this is not critical to the provision of the activity, or the community feedback/usage indicates the hall is no longer needed.</p>	<p>While halls are a relatively small part of Council's overall expenditure, each community generally has a stronger connection to the halls in their local area compared to those in other parts of the district. As such, while the funding of this activity is included under community resources, targeted rates enable the different funding needs of each hall to be shown and allows for variations in the type of hall and level of service provided to various communities across the district.</p>	<p>10%</p> <p>90%</p> <p>0%-20%</p> <p>80%-100%</p>	<p>Rationale</p> <p>While users of the service can easily be identified and a strong user pays approach could be implemented, it is considered that this would deter people from using Council provided halls and would provide insufficient funding to maintain halls at an appropriate level. As such, those who use the facilities should pay a reasonable charge that is set at a level to encourage use.</p> <p>It is recognised there are wider community benefits from the availability of halls in terms of social/cultural outcomes which, on balance, merits funding the majority of costs from rates.</p> <p>Operational costs are predominantly funded through targeted rates as well as fees and charges.</p> <p>Capital costs will primarily be funded by borrowing to match funding to the expected life of the asset for intergenerational equity and to smooth rates input. Grants may also be available from time to time, but are difficult to predict.</p>	<p><i>Operational</i></p> <p>Targeted rates (High) - Area of service</p> <p>Fees and charges (Low)</p> <p>Other sources (Low)</p> <p><i>Capital</i></p> <p>Targeted rates</p> <p>Fees and charges</p> <p>Grants and subsidies</p> <p>Borrowing</p> <p>Proceeds from asset sales</p> <p>Other sources including reserves</p>		
Toilets											
<p>Communities committed to the protection of our land and water</p> <p>Communities which are connected and have an affordable and attractive lifestyle</p> <p>Communities with the infrastructure to grow</p> <p>The activity provides clean, safe and sanitary toilet facilities for visitors and residents along key travel routes and in high public use areas such as commercial areas, parks, beaches, playgrounds and freedom camping areas.</p> <p>The activity also ensures that human waste is appropriately dealt with to minimise any environmental or public health impacts.</p>	<p>High</p> <p>The whole community benefits because all people from within and outside of the district have the ability to use public toilets. There are also wider public health and environmental benefits through providing facilities for sanitary purposes.</p> <p>Facilities are spread widely across the district.</p>	<p>Medium</p> <p>Parts of the community that have a high number of visitors with toilet facilities nearby may experience a greater benefit. Shops located near public toilets may also benefit indirectly.</p>	<p>High</p> <p>Visitors and residents that use toilet facilities experience a direct benefit.</p>	<p>Visitors and residents. While there are benefits to individuals who use the facilities, charging them for use may act as a disincentive and result in negative outcomes.</p> <p>In some cases, vandalism may cause additional costs. Where possible, costs will be recovered.</p>	<p>Current and future years</p> <p>Public toilets have long useful lives and will benefit both current and future generations.</p> <p>Council does fund depreciation on public toilets.</p>	<p>Toilets make up a small part of Council's overall expenditure and are generally maintained to a consistent standard across the district. As such it is appropriate to amalgamate funding under community resources and use community wide funding sources (general rates) to minimise collection costs.</p>	<p>50%</p> <p>50%</p> <p>80%-100%</p> <p>0%-20%</p>	<p>Rationale</p> <p>While users of the service can easily be identified and a strong user pays approach could be implemented, it is considered that this would deter people from using public toilets and have negative public health and environmental consequences. Toilets could also benefit nearby shop owners as when people stop to use toilets they quite often take a break and visit cafes etc. The benefit is not easily measurable and could be seen as negligible. Given this it is appropriate that the majority of costs be funded from rates.</p> <p>Operational costs are predominantly funded through general rates with a small portion funded by fees charged at a small number of facilities (e.g. shower facilities at toilets).</p> <p>Capital costs will primarily be funded by reserves or borrowing (to match funding to the expected life of the asset for intergenerational equity and to smooth rates input). Grants may also be available from time to time but are difficult to predict.</p>	<p><i>Operational</i></p> <p>General rate (High) - District</p> <p>Fees and charges (Low)</p> <p>Other sources (Low)</p> <p><i>Capital</i></p> <p>General rate</p> <p>Fees and charges</p> <p>Grants and subsidies</p> <p>Borrowing</p> <p>Other sources including reserves</p>		

Community outcomes s101(3)(a)(i)	Distribution of benefits s101(3)(a)(ii)			Whose act creates need s101(3)(a)(iv)	Benefit Period s101(3)(a)(iii)	Costs and Benefits of Separate Funding s101(3)(a)(v)	Funding Choice Assessment s101(3)(b)				Indicative Funding Source (funding range) - likely catchment(s) for rate
	Whole community	Identifiable parts of the community	Individuals				Step 1: Initial		Step 2: Refined		
							General	Targeted	General	Targeted	
Council/community buildings											
<ul style="list-style-type: none"> Communities which are connected and have an affordable and attractive lifestyle Communities with a sense of belonging for all Communities committed to the protection of our land and water Communities with the infrastructure to grow <p>The activity involves the maintenance and management of other Council properties which support the provision of Council services (like libraries) and other community delivered services (like maternity services or communication services). Some of the buildings and structures have a tourism/economic or heritage/memorial value.</p>	Medium The whole community benefits from land and buildings that support the delivery of Council services or facilities that are available for public use.	Medium Parts of the community that have land and buildings that support the delivery of community services in that location, benefit directly.	Low Property lessees are the direct beneficiaries of the activity and generally the space can only be occupied by one lessee at a time.	Groups and individuals who wish to use buildings or access the services delivered in them or retain them for their economic heritage/memorial value.	Current and future years Community buildings and structures have long useful lives and will benefit both current and future generations. Council does fund depreciation on some facilities like Council offices with decisions on how to fund replacements or renewals of other buildings to be made once facilities reach the end of their useful life.	Given that most of these buildings are offices and used to support the delivery of all services, it is appropriate to amalgamate funding of under community resources with the majority of funding from community wide sources (general rates). A small portion of targeted rates are also used to fund local buildings used to provide community services in each area.	50%	50%	50%-100%	0%-50%	<p><i>Operational</i> General rate (Medium) - District Targeted rate (Low) – Areas of service Other sources (Medium)</p> <p><i>Capital</i> General and targeted rates Borrowing Proceeds from asset sales Other sources including reserves</p>
Activity: Community Services											
Cemeteries											
<ul style="list-style-type: none"> Communities which are connected and have an affordable and attractive lifestyle Communities with a sense of belonging for all Communities committed to the protection of our land and water <p>The activity provides a memorial space where family and friends can remember others as well as a record of community history and heritage. The activity also ensures internments are managed in a way to minimise any environmental or public health impacts.</p>	Low-Medium The whole community benefits from the provision of an interment system that remembers and respects those who have passed away and maintains public health and environmental standards through safe disposal of human remains. Records of interment are linked to the history of the community and are of public benefit. Facilities are spread widely across the district.	Low-Medium Parts of the community that have a council owned and operated cemetery nearby may experience a greater benefit from being able to have family members buried nearby.	Medium-High Families and friends of the deceased (from within and outside of the district) are the direct beneficiaries of the service with individual gravesites provided for remembrance and burial as well as cemetery records which are available to those researching family history.	People wanting to be buried in the district pay interment fees. In some cases, vandalism and failure to maintain headstones may cause additional costs. Where possible, costs will be recovered.	Current and future years Cemeteries have long useful lives and will benefit both current and future generations. The cemeteries do have limited capacity and extensions are required when existing capacity is exhausted.	Cemeteries make up a small part of Council's overall expenditure. Given this and that cemeteries are generally maintained to a consistent standard across the district, it is appropriate to amalgamate funding under community resources and use community wide funding sources (general rates) to minimise collection costs.	60%	40%	50%-75%	25%-50%	<p><i>Operational</i> General rate (High) - District Fees and charges (Medium) Other sources (Low)</p> <p><i>Capital</i> General and targeted rates Grants and subsidies Borrowing Proceeds from asset sales Other sources including reserves</p>

Community outcomes s101(3)(a)(i)	Distribution of benefits s101(3)(a)(ii)			Whose act creates need s101(3)(a)(iv)	Benefit Period s101(3)(a)(iii)	Costs and Benefits of Separate Funding s101(3)(a)(v)	Funding Choice Assessment s101(3)(b)				Indicative Funding Source (funding range) - likely catchment(s) for rate	
	Whole community	Identifiable parts of the community	Individuals				Step 1: Initial		Step 2: Refined			
							General	Targeted	General	Targeted		
Community Housing												
<p>► Communities which are connected and have an affordable and attractive lifestyle</p> <p>► Communities with a sense of belonging for all</p> <p>► Communities with the infrastructure to grow</p> <p>This activity provides good quality affordable housing to people in need enabling them, where possible, to remain socially connected and living in their local community.</p>	<p>Low</p> <p>The whole community benefits as the provision of low cost housing provides comfort to the wider community that vulnerable groups are being assisted supporting the current and future social and economic wellbeing of the district.</p>	<p>Low</p> <p>Vulnerable groups in the community can access affordable housing to remain living in their local community where this is provided. Parts of the community that have council owned and operated housing nearby may experience a greater benefit from having friends and family living nearby. Facilities are available at key locations in the district.</p>	<p>High</p> <p>Occupants of the housing units and their friends and family.</p>	<p>People who have a need for assistance with accommodation with either limited financial means or living in communities with limited housing availability.</p>	<p>Current and future years</p> <p>Housing units have long useful lives and will benefit both current and future generations but require ongoing repairs and maintenance. Council does not currently fund the depreciation on community housing, with decisions on how to fund replacements or renewals to be made once units reach the end of their useful life.</p>	<p>Community housing makes up a small part of Council's overall expenditure and is largely funded from rents. As such it is appropriate to amalgamate funding under the community resources activity and use targeted funding sources.</p>	10%	90%	0%-20%	80%-100%	<p>Rationale</p> <p>Given that the main benefit of providing the activity is to the tenants Council believes the activity would be largely funded from rents as users are easily identifiable and excludable (meaning there can only be one person in a unit at a time) and rents can be easily administered. A small portion of indirect costs (such general inquiries and related support activities) may be funded generally. Operational costs are funded through a mix of rents and rates.</p> <p>Capital expenditure will be funded by reserves or by borrowing to match funding to the expected life of the asset for intergenerational equity and to smooth funding input. Repayment of any borrowings will be via rents. Grants may be available from time to time but are difficult to predict. Asset sales may also be used.</p>	<p><i>Operational</i></p> <p>General rate (Low) - District</p> <p>Other sources (High)</p> <p><i>Capital</i></p> <p>General rate</p> <p>Borrowing</p> <p>Proceeds from asset sales</p> <p>Other sources including reserves</p>
Library Services												
<p>► Communities which are connected and have an affordable and attractive lifestyle</p> <p>► Communities with a sense of belonging for all</p> <p>The activity provides access to printed and digital resources for education and recreation which promotes literacy and supports people to be more socially connected through the exchange of thoughts and ideas. They also provide access to resources to help with family or local history research and act as a community hub.</p>	<p>Medium</p> <p>The activity benefits the whole community by building the knowledge and skills of residents, providing for their general enjoyment and social interaction. These resources are available and accessible to all. Facilities (including the bookbus) are available throughout the district and online.</p>	<p>Medium</p> <p>Parts of the community that have a library nearby have easier access and may experience a greater benefit than those who have to travel a longer distance to use a facility.</p>	<p>High</p> <p>Individuals who use the resources provided receive a direct benefit.</p>	<p>Library members and visitors who access books, computers and other library resources and staff knowledge. In some instances Council incurs costs where people do not return items with fines charged where possible.</p>	<p>Current and future years</p> <p>Library resources like books and computers have relatively short useful lives and are renewed and replenished on a rolling basis. However, there is also an on-going intergenerational benefit from these resources as centres of learning and knowledge.</p>	<p>Library services make up a small part of Council's overall expenditure. As such it is appropriate to amalgamate funding under community resources and use community wide funding sources (general rates) to minimise collection costs.</p>	50%	50%	80%-100%	0%-20%	<p>Rationale</p> <p>While users of the service can easily be identified and a strong user pays approach could be implemented, it would not be practical to charge an entry fee. In addition, setting high fees may deter people from using libraries, particularly those on low incomes. While Council charges for the use of some services (such as photocopying or high demand items), on balance, funding should largely come from the whole community given the general benefit of libraries and the resources/support they provide. Operational costs of this activity are funded mainly through general rates with a small portion of funding also from fees and charges. Capital expenditure, primarily for book replacements, is funded annually from general rates.</p>	<p><i>Operational</i></p> <p>General rate (High) - District</p> <p>Fees and charges (Low)</p> <p>Other sources (Low)</p> <p><i>Capital</i></p> <p>General rate</p> <p>Grants and subsidies</p> <p>Borrowing</p> <p>Proceeds from asset sales</p> <p>Other sources including reserves</p>

Community outcomes s101(3)(a)(i)	Distribution of benefits s101(3)(a)(ii)			Whose act creates need s101(3)(a)(iv)	Benefit Period s101(3)(a)(iii)	Costs and Benefits of Separate Funding s101(3)(a)(v)	Funding Choice Assessment s101(3)(b)				Indicative Funding Source (funding range) - likely catchment(s) for rate
	Whole community	Identifiable parts of the community	Individuals				Step 1: Initial		Step 2: Refined		
							General	Targeted	General	Targeted	
Activity: Open Spaces											
Parks, reserves, playgrounds and street litter bins											
<ul style="list-style-type: none"> Communities which are connected and have an affordable and attractive lifestyle Communities with a sense of belonging for all Communities committed to the protection of our land and water Communities with the infrastructure to grow <p>The activity provides open spaces where people can relax, connect and participate in sport and recreation, contributing to community health and wellbeing. Green spaces, landscapes and streetscapes are restful and enhance/maintain the visual appeal of areas and increase appreciation of natural areas.</p>	<p>High</p> <p>The whole community benefits through the provision of open spaces. Individuals and groups can pursue active and passive leisure pursuits and learn about the natural environment. This can enhance community pride, contribute to community health and wellbeing, and generate positive perceptions of the district. Facilities are available throughout the district.</p>	<p>High</p> <p>Parts of the community that have open spaces in their local area have easy access and may experience a greater benefit than those who have to travel a longer distance to use a facility. Open spaces and streetscapes also contribute to each community's sense of place. There may also be some benefit to business by having open spaces that attract and provide for visitors.</p>	<p>Medium-High</p> <p>Individuals and groups receive private benefit through their use of parks and sportsfields for recreational pursuits, events and organised sport. Some facilities are leased to sporting, recreational, cultural and community groups, who may have exclusive rights to use them.</p>	<p>The community in general creates the need, with some specific groups creating a need for particular facilities (sportsfields, playgrounds). Visitors who appreciate the aesthetic aspects and utilise the spaces and facilities also create a need. Council also incurs costs for disposing of rubbish from people using reserves as well as occasional vandalism. Where possible Council will look to recover the costs of vandalism. New development may also create a need for additional open spaces.</p>	<p>Current and future years</p> <p>Parks, reserves, playgrounds and streetscapes have long useful lives and will benefit both current and future generations. These also require ongoing repairs and maintenance annually. Council does not currently fund the depreciation on open space assets, with decisions on how to fund replacements or renewals to be made once units reach the end of their useful life.</p>	<p>As this activity makes up a relatively small amount of overall expenditure, it is appropriate to amalgamate under community resources. However, while open spaces are available across the district, there are differences in the scale and level of service provided in different areas making it appropriate to use a mix of funding sources with targeted funding of local facilities and community wide funding sources (general rates) used for facilities that have significance/value for the entire district. Where spaces are leased to clubs and community groups, fees will be charged.</p>	20%	80%	30%-60%	40%-70%	<p>Rationale</p> <p>Generally, access to open spaces is unrestricted and charging individuals for their enjoyment of open spaces is not practical or desirable. In addition, while lease and rental income may apply where individuals or groups enjoy exclusive access or have additional requirements over and above standard maintenance, these are set at a level to ensure people are not deterred from using facilities. Charging those who use litter bins or cause vandalism is not practical and as such these costs will largely be funded through rates. Those living in communities nearer open spaces have easier access making it appropriate to fund the majority of these spaces via targeted rates in these locations. In addition, it is also appropriate that all properties in the district also contribute to reflect the wider community wellbeing benefit from being able to access open spaces. Operational costs of this activity are funded mainly through targeted rates and the general rate. Capital expenditure will be funded by reserves or by borrowing to match funding to the expected life of the asset for intergenerational equity and to smooth funding input. Grants may be available from time to time but are difficult to predict. Financial and development contributions from developers may also be used to fund capital expenditure to mitigate the effect of developments or providing additional capacity.</p>
<p><i>Operational</i></p> <p>General rate (Medium) - District Targeted rates (High) - Area of service Other sources (Low)</p> <p><i>Capital</i></p> <p>General and targeted rates Grants and subsidies Borrowing Proceeds from asset sales Financial and/or development contributions Other sources including reserves</p>											

Community outcomes s101(3)(a)(i)	Distribution of benefits s101(3)(a)(ii)			Whose act creates need s101(3)(a)(iv)	Benefit Period s101(3)(a)(iii)	Costs and Benefits of Separate Funding s101(3)(a)(v)	Funding Choice Assessment s101(3)(b)				Indicative Funding Source (funding range) - likely catchment(s) for rate
	Whole community	Identifiable parts of the community	Individuals				Step 1: Initial		Step 2: Refined		
							General	Targeted	General	Targeted	
Activity: Waste Services											
Refuse, Recycling, Transfer Stations, Greenwaste, Wheelie Bins											
<p>► Communities committed to the protection of our land and water</p> <p>► Communities with the infrastructure to grow</p> <p>This activity provides a range of solid waste management facilities including transfer stations, recycling / greenwaste sites and wheelie bin collections that enable people to dispose of their waste appropriately. The activity also supports waste reduction, reuse and recycling facilities and initiatives that help to maintain the health of the community and the natural environment.</p>	<p>Medium</p> <p>The whole community benefits from facilities that enable the community to dispose of waste appropriately. This helps to protect public health, maintains the attractiveness of areas and reduces environmental contamination from incorrect waste disposal.</p> <p>Education and recycling programmes benefit the environment and society in general.</p> <p>Facilities are available throughout the district.</p>	<p>Medium</p> <p>Parts of the community that have solid waste facilities or kerbside collection services in their local area have easy access and may experience a greater benefit than those who have to travel a longer distance to use a facility (particularly rural properties).</p>	<p>High</p> <p>Individual users (households / businesses / visitors) of the various Council-provided services, particularly kerbside bin collections, transfer stations and recycling / greenwaste sites.</p>	<p>The community in general creates the need by producing waste. In some cases, inappropriate disposal of hazardous waste and illegal dumping-causes additional costs which will be recovered if possible and economically viable to do so.</p>	<p>Current and future years</p> <p>There are intergenerational benefits to the community of facilities that have long useful lives. The activity also protects the environment from the adverse impacts of waste which can have a longer term benefit.</p> <p>Council does fund depreciation on waste assets excluding wheelie bins.</p>	<p>As this activity makes up a relatively small amount of overall expenditure, it is appropriate to amalgamate funding under community resources. Targeted funding sources (targeted district-wide wheelie bin rates and transfer stations fees) ensure users are funding the majority of collection and disposal costs. The remaining costs of waste minimisation (including recycling centres and greenwaste sites) and transfer stations are funded from community wide funding sources (general rates) to encourage use of the services and reduce landfill material given the wider environmental and community benefits.</p>	<p>30%</p> <p>70%</p> <p>0%-40%</p> <p>60%-100%</p> <p>Rationale</p> <p>The majority of the costs are funded by targeted rates on households, businesses and communities where recycling and wheelie bin collection services are provided as well as fees and charges for users of the transfer stations. This approach ensures direct beneficiaries are contributing towards costs and also encourages users to minimise the amount of waste they produce. While a stronger user pays approach could be implemented, it is considered that this would result in a level of fees and charges that would deter users from disposing of their waste safely and appropriately.</p> <p>The district wide general rate is used to fund a portion of the activity to ensure that waste is managed appropriately and safely including costs associated with the landfill, community recycling centres and waste minimisation.</p> <p>Operational costs are primarily funded through a mix of targeted rates (wheelie bin collections and Stewart Island/Rakiura Waste Management rate), general rate as well as fees and charges. Council also receives income from waste disposal levies which can be used to fund waste reduction initiatives.</p> <p>Capital expenditure will be funded by reserves or by borrowing to match funding to the expected life of the asset for intergenerational equity and to smooth funding input. Grants may be available from time to time but are difficult to predict and asset sales may be used to fund specific costs.</p>	<p><i>Operational</i></p> <p>General rate (Low) - District</p> <p>Targeted rates (Medium) - Area of service</p> <p>Fees and charges (Low)</p> <p>Other sources (Low)</p> <p><i>Capital</i></p> <p>General and targeted rates</p> <p>Fees and charges</p> <p>Grants and subsidies</p> <p>Borrowing</p> <p>Proceeds from asset sales</p> <p>Other sources including reserves</p>			

Community outcomes s101(3)(a)(i)	Distribution of benefits s101(3)(a)(ii)			Whose act creates need s101(3)(a)(iv)	Benefit Period s101(3)(a)(iii)	Costs and Benefits of Separate Funding s101(3)(a)(v)	Funding Choice Assessment s101(3)(b)				Indicative Funding Source (funding range) - likely catchment(s) for rate
	Whole community	Identifiable parts of the community	Individuals				Step 1: Initial		Step 2: Refined		
							General	Targeted	General	Targeted	
Activity: Electricity Supply											
Stewart Island Electricity Supply (SIESA)											
<ul style="list-style-type: none"> Communities which are connected and have an affordable and attractive lifestyle Communities committed to the protection of our land and water Communities with the infrastructure to grow <p>This activity generates and supplies a convenient and reliable source of electricity, which is essential for business, industry and residential needs on Stewart Island/Rakiura. The activity also operates waste collection services for the island.</p>	<p>Low</p> <p>The whole community benefits because the electricity supply supports the island. As a key tourism destination, there is also a flow-on economic benefit to the rest of the district when visitors also choose to travel to other areas of the district. A coordinated supply also reduces the impact on the unique natural environment, which is located within a conservation estate.</p>	<p>Medium/High</p> <p>SIESA provides electricity services for the Stewart Island/Rakiura community and supports the community's economic and social wellbeing by providing an essential service to local residents, businesses and visitors.</p> <p>The single generation source of electricity and waste management practice also reduces the impact on the local environment and protects amenity values for residents.</p>	<p>High</p> <p>Individual property owners and businesses that are connected or able to connect to the supply receive a private benefit.</p>	<p>Residents, businesses and visitors create the need.</p>	<p>Current and future years</p> <p>The electricity lines have long useful lives and will benefit current and future generations. Diesel generators have shorter lives. Council does fund depreciation on SIESA assets.</p>	<p>As this activity makes up a relatively small amount of overall expenditure, it is appropriate to amalgamate funding under community resources. A mix of targeted funding sources (electricity charges and targeted rates) are used to reflect a user pays approach and ensure electricity consumers are aware of the costs associated with their use and to reflect the general benefit to island properties of having a reliable electricity network available.</p>	<p>5%</p> <p>95%</p> <p>0%-10%</p> <p>90%-100%</p>	<p>Rationale</p> <p>The majority of the costs will be funded from fees and charges to reflect the targeted benefit received by individual properties connected to the supply. A small portion of the costs are funded by rates recognising the flow-on benefits to the district from this activity (tourism and conservation of the unique island environment). Rate funding also recognises that there is a general community benefit from having a reliable and convenient supply of electricity that people choosing to live/build on the Island can connect to.</p> <p>Operational costs are mainly funded through a mix of fees and charges (e.g. fixed monthly charge, consumption charges and connection charges) and a contribution from a targeted rate.</p> <p>Capital expenditure will primarily be funded by borrowing to match funding to the expected life of the asset for intergenerational equity and to smooth rates input. Grants may be available from time to time for specific projects but are difficult to predict</p>	<p><i>Operational</i></p> <p>Targeted rates (Low) - Area of service</p> <p>Fees and charges (High)</p> <p>Other sources (Low)</p> <p><i>Capital</i></p> <p>Targeted rates</p> <p>Fees and charges</p> <p>Grants and subsidies</p> <p>Borrowing</p> <p>Proceeds from asset sales</p> <p>Financial and/or development contributions</p> <p>Other sources including reserves</p>		

Community outcomes s101(3)(a)(i)	Distribution of benefits s101(3)(a)(ii)			Whose act creates need s101(3)(a)(iv)	Benefit Period s101(3)(a)(iii)	Costs and Benefits of Separate Funding s101(3)(a)(v)	Funding Choice Assessment s101(3)(b)				Indicative Funding Source (funding range) - likely catchment(s) for rate
	Whole community	Identifiable parts of the community	Individuals				Step 1: Initial		Step 2: Refined		
							General	Targeted	General	Targeted	
GROUP: STORMWATER DRAINAGE											
Activity: Stormwater											
Stormwater Drainage											
<ul style="list-style-type: none"> Communities which are connected and have an affordable and attractive lifestyle Communities committed to the protection of our land and water Communities with the infrastructure to grow <p>This activity provides a safeguard for public health/safety and also helps to maintain access to properties during periods of wet weather. The activity also protects the environment by controlling pollutants and sediments in stormwater discharges to waterways or coastal areas.</p>	<p>Medium</p> <p>The whole community benefits because of the decreased risk to community infrastructure of flooding, the treatment of stormwater to protect the environment, and the maintaining safe transport links and accessibility during rainfall events.</p>	<p>High</p> <p>Parts of the community where a stormwater network is provided (typically urban areas) are likely to experience a greater benefit because these people, their land and their property are better protected from flooding. Property owners downstream and people who visit these areas or use services in these areas also benefit, but to a lesser extent.</p>	<p>High</p> <p>Individual property owners connected to a scheme benefit from the safe and efficient management of stormwater away from their properties.</p>	<p>Urban development reduces the amount of permeable land area available for stormwater removal, which creates the need for this activity. Changing weather patterns and increased rainfall also contribute to the need for stormwater.</p>	<p>Current and future years</p> <p>Stormwater infrastructure has a long useful life and will benefit both current and future generations. Council does not currently fund the depreciation on stormwater, with decisions on how to fund replacements or renewals to be made once individual assets reach the end of their useful life.</p>	<p>While this activity makes up a relatively small portion of overall expenditure, given legislative requirements and the increasing importance of stormwater, it is appropriate to show funding of this activity separately. A mix of community wide funding sources (district-wide targeted and general rates) provide transparency around the costs associated, with general rates used to fund some of the corporate support costs allocated to the activity.</p>	<p>20%</p> <p>80%</p> <p>0%-20%</p> <p>80%-100%</p> <p>Rationale</p> <p>The majority of funding is targeted from areas where stormwater is provided. Although each stormwater scheme has different costs to maintain and operate, schemes across the district have been amalgamated for funding purposes, rather than each scheme paying for its own costs. This means that all properties in communities serviced by stormwater, pay the same regardless of the costs related to each individual scheme. In general, this benefits smaller schemes that have a higher per ratepayer cost.</p> <p>A portion of the costs is also paid by all properties in the district (through a combination of general rates and targeted rates in areas not serviced by stormwater) given the general benefits of having stormwater systems protecting key businesses that support the rural sector and maintaining access to towns in heavy rainfall events. In addition, general rate funding also contributes to asset management and corporate support costs to ensure the services are well managed across the district.</p> <p>The majority of operational costs are funded through targeted rates with a small portion funded from the general rate. Some other charges may be used to fund costs of new connections.</p> <p>Capital expenditure will be funded by reserves or by borrowing to match funding to the expected life of the asset for intergenerational equity and to smooth funding input. Grants may be available from time to time but are difficult to predict.</p>	<p><i>Operational</i></p> <p>General rate (Low) - District Targeted rates (High) - Area of service Other sources (Low)</p> <p><i>Capital</i></p> <p>Targeted rates Grants and subsidies Borrowing Other sources including reserves</p>			

Community outcomes s101(3)(a)(i)	Distribution of benefits s101(3)(a)(ii)			Whose act creates need s101(3)(a)(iv)	Benefit Period s101(3)(a)(iii)	Costs and Benefits of Separate Funding s101(3)(a)(v)	Funding Choice Assessment s101(3)(b)				Indicative Funding Source (funding range) - likely catchment(s) for rate
	Whole community	Identifiable parts of the community	Individuals				Step 1: Initial		Step 2: Refined		
							General	Targeted	General	Targeted	
GROUP: TRANSPORT											
Activity: Roads, Footpaths, Airports and Cycle Trails											
Roads, Footpaths (including Around the Mountains Cycle Trail)											
<p>▶ Communities which are connected and have an affordable and attractive lifestyle</p> <p>▶ Communities with a sense of belonging for all</p> <p>▶ Communities with the infrastructure to grow</p> <p>This activity provides and maintains transport networks (such as roads, footpaths and bridges), and traffic control mechanisms (such as signage, lighting and road markings). This activity provides for the safe and efficient movement of goods, services and people throughout the district which helps the community to remain connected and have active lifestyles and supports the local economy. The activity also provides for the Around the Mountain Cycle trail, which provides accessibility, tourism and recreational opportunities.</p>	<p>Medium</p> <p>The whole community benefits from accessibility of the district and ease of transportation, connections to other transport networks, as well as property location/identification.</p>	<p>High</p> <p>Rural landowners, industries and businesses benefit from being able to efficiently transport goods, services, customers and employees to and from their properties as well as visitors and tourists. Pedestrians in communities where footpaths and streetlights are provided (typically urban areas) have easy access and may experience a greater benefit than those who live in areas without footpaths/streetlights</p>	<p>High</p> <p>Individuals, groups and businesses using the roading and footpath network to carry out their day-to-day business and activities. Utility networks that use the road corridor for their services.</p>	<p>The community in general creates the need and an extensive network is needed to service urban and rural areas. Heavy vehicles transporting freight have a significant impact and are a significant cost driver with these vehicles causing most of the structural pavement damage requiring maintenance and renewal. Weather, climate and heavy vehicles can shorten the lives of portions of the network. In some cases, additional costs may be created through vandalism and accidents.</p>	<p>Current and future years</p> <p>Road, footpath and cycle trail infrastructure has a long useful life and will benefit both current and future generations. Council does not currently fund the depreciation on community housing, with decisions on how to fund replacements or renewals to be made once units reach the end of their useful life. Council does fund depreciation on roads and cycle trail assets but does not currently fund the depreciation on footpaths with decisions on how to fund replacements or renewals to be made once individual assets reach the end of their useful life.</p>	<p>Given legislative requirements and the importance/financial scale of the activity, it is appropriate to fund the activity separately. The use of community wide funding sources (district-wide targeted rates) reflects the consistent standard and management approach taken across the district and provides transparency around road funding. Given that footpaths, streetlights and cycle trails make up a small amount of expenditure, it is appropriate to amalgamate these with roading under the transport activity. However, because of differences in the scale and level of service provided in various parts of the district, targeted rates enable variable funding levels for each area.</p>	30%	70%	0%-30%	70%-100%	<p><i>Operational</i></p> <p>General rate (Low) - District</p> <p>Targeted rates (High) - District + Area of service</p> <p>Fees and charges (Low)</p> <p>Other sources (Low)</p> <p><i>Capital</i></p> <p>General and targeted rates</p> <p>Grants and subsidies</p> <p>Borrowing</p> <p>Proceeds from asset sales</p> <p>Financial and/or development contributions</p> <p>Other sources including reserves</p>

Community outcomes s101(3)(a)(i)	Distribution of benefits s101(3)(a)(ii)			Whose act creates need s101(3)(a)(iv)	Benefit Period s101(3)(a)(iii)	Costs and Benefits of Separate Funding s101(3)(a)(v)	Funding Choice Assessment s101(3)(b)				Indicative Funding Source (funding range showing proposed consultation options) - likely catchment(s) for rate
	Whole community	Identifiable parts of the community	Individuals				Step 1: Initial		Step 2: Refined (showing proposed consultation options)		
							General	Targeted	General	Targeted	
Airports											
<p>► Communities which are connected and have an affordable and attractive lifestyle</p> <p>► Communities with the infrastructure to grow</p> <p>The Te Anau Manapouri airport provides aerodrome services (landing, take off and ground handling facilities) for scheduled airline services as well as locally based commercial, aero medical, agricultural, training and recreational aviation. The facility also provides a function center. As such the facility supports access to Fiordland, provides transport options for tourism and other businesses and provides a social space for residents.</p>	<p>Low</p> <p>The whole community benefits from having an alternative transportation option that connects Fiordland with the rest of New Zealand and the world, and provides convenient access for visitors and businesses with flow-on economic benefits to the district when visitors also choose to travel to other areas.</p>	<p>Medium/High</p> <p>The airport provides aerodrome services for the local Fiordland community and supports the local economy by providing a transportation service to local tourism operators, aviation businesses and residents.</p> <p>The activity also provides an alternative transportation option in the event of an emergency.</p>	<p>Medium/High</p> <p>Recreational pilots and commercial users who use the airport for their business, and individuals who hire the facilities for events, receive a private benefit from the activity.</p>	<p>Aircraft operators, businesses and the rural sector use the airport for their operations and individuals who use the airport for recreation create the need. To an extent, the presence of the Fiordland community also generates a need to provide flight connections to the area.</p>	<p>Current and future years</p> <p>The airport buildings and runway have long useful lives and will benefit current and future generations. Council does not currently fund the depreciation on airport assets, with decisions on how to fund replacements or renewals to be made once individual assets reach the end of their useful life.</p>	<p>Given the airport is a relatively small part of Council's overall expenditure and primarily provides access to and from Fiordland, it is appropriate to amalgamate funding under transport and use a targeted rate to provide transparency to the community about the activity costs.</p>	10%	90%	<p>Option 1: 0%-15% (Current)</p> <p>Option 2: 0%-30%</p> <p>Option 3: 0%-50%</p> <p>Option 4: 100%</p> <p>Option 5: Other</p>	<p>85%-100% (Current)</p> <p>70% to 100%</p> <p>0%-50%</p> <p>0%</p> <p>Other</p>	<p>Operational</p> <p>Option 1+2: General rate (Low) – District Targeted rates (High) – Area of service</p> <p>Option 3: General rate (Medium) – District Targeted rates (Medium) – Area of service</p> <p>Option 4: General rate (High) – District Targeted rates (Low) – Area of service</p> <p>Option 5: General rate (TBC) – District Targeted rates (TBC) – Area of service</p> <p>Fees and charges (Low)</p> <p>Other sources (Low)</p> <p>Capital</p> <p>General and targeted rates</p> <p>Fees and charges</p> <p>Grants and subsidies</p> <p>Borrowing</p> <p>Proceeds from asset sales</p> <p>Other sources including reserves</p>

Community outcomes s101(3)(a)(i)	Distribution of benefits s101(3)(a)(ii)			Whose act creates need s101(3)(a)(iv)	Benefit Period s101(3)(a)(iii)	Costs and Benefits of Separate Funding s101(3)(a)(v)	Funding Choice Assessment s101(3)(b)				Indicative Funding Source (funding range) - likely catchment(s) for rate	
	Whole community	Identifiable parts of the community	Individuals				Step 1: Initial		Step 2: Refined			
							General	Targeted	General	Targeted		
Water facilities												
<p>▶ Communities which are connected and have an affordable and attractive lifestyle</p> <p>▶ Communities committed to the protection of our land and water</p> <p>▶ Communities with the infrastructure to grow</p> <p>Water infrastructure like boat ramps, jetties, wharves and navigation aids enable recreational and commercial access to waterways as well as the ability for residents and visitors to access critical services/goods where the only practical access is available by water. Water facilities provide residents and visitors with easier access to special parts of the district, which enables appreciation of unique natural environments.</p>	<p>Medium</p> <p>The whole community benefits because the infrastructure is part of the larger transportation network that allows for the movement of people and goods throughout the district. The infrastructure also facilitates recreational activities and access to unique natural environments with flow-on economic and tourism benefits. Control structures (i.e. navigation aids, stop banks and marine walls) also support the environment (by protecting from flooding) and help ensure public safety (by having aids that improve navigation).</p>	<p>Medium</p> <p>The parts of the community that have water facilities and boats have easier access and may receive a more direct benefit - with flow-on recreational on economic benefits to the local area where facilities are provided. The activity also provides alternative transportation options to remote areas in the event of an emergency.</p>	<p>Medium/High</p> <p>Recreational and commercial users who use water facilities receive a private benefit from the activity. Commercial use includes vessel mooring and transporting goods/services/visitors. Facilities are also used by the fishing/aquaculture industry for employees to access work locations. Recreational use includes boating, fishing, and access for hunting and tramping.</p>	<p>Commercial and recreational marine users create the need for the activity. In some cases, additional costs may be caused by damage from vessels. Council may be able to recover damage-related costs where liability is able to be determined.</p>	<p>Current and future years</p> <p>Infrastructure associated with water facilities has a long useful life and will benefit current and future generations. Council does not currently fund the depreciation on water facilities, with decisions on how to fund replacements or renewals to be made once individual assets reach the end of their useful life.</p>	<p>As water facilities are a relatively small part of Council's overall expenditure, it is appropriate to amalgamate funding of under transport. Because these facilities predominantly provide benefits to specific communities, and, given the differences in the scale and level of service provided in different areas, it is also appropriate to fund the activity via targeted rates.</p>	<p>30%</p>	<p>70%</p>	<p>0%-30%</p>	<p>70%-100%</p>	<p>Rationale</p> <p>Where it is practical and efficient to do so, Council recovers costs from private users for commercial use, berthing/mooring or for damage caused from fees and charges. While a stronger user pays approach could be implemented, it is considered that this would deter users and increase costs of recovery.</p> <p>Given this and the general benefit that comes from having water facilities available, Council considers it appropriate to use targeted rates to fund a portion of the activity costs. General rates may also be used for facilities that have national/district significance and provide critical transport infrastructure for the community where the infrastructure places a large and unaffordable burden onto the local community (e.g Stewart Island/Rakiura jetties). While this approach may be inconsistent with the funding for other water facilities, Council considers this to be an appropriate funding source given the unique combination of the small number of Island ratepayers and the scale/replacement cost of its water facilities.</p> <p>Operational costs are funded through a mix of fees and charges, targeted rates with the ability for a portion of general rate funding to also be used.</p> <p>Capital expenditure will primarily be funded by borrowing to match funding to the expected life of the asset for intergenerational equity and to smooth rates input. Grants may be available from time to time for specific projects but are difficult to predict.</p>	<p><i>Operational</i></p> <p>General rate (Low) - District</p> <p>Targeted rates (High) - Area of service</p> <p>Fees and charges (Low)</p> <p>Other sources (High)</p> <p><i>Capital</i></p> <p>General and targeted rates</p> <p>Fees and charges</p> <p>Grants and subsidies</p> <p>Borrowing</p> <p>Proceeds from asset sales</p> <p>Other sources including reserves</p>

Community outcomes s101(3)(a)(i)	Distribution of benefits s101(3)(a)(ii)			Whose act creates need s101(3)(a)(iv)	Benefit Period s101(3)(a)(iii)	Costs and Benefits of Separate Funding s101(3)(a)(v)	Funding Choice Assessment s101(3)(b)				Indicative Funding Source (funding range) - likely catchment(s) for rate
	Whole community	Identifiable parts of the community	Individuals				Step 1: Initial		Step 2: Refined		
							General	Targeted	General	Targeted	
GROUP: SEWERAGE AND THE TREATMENT AND DISPOSAL OF SEWAGE											
Activity: Wastewater (sewerage)											
Wastewater (sewerage)											
<p>► Communities committed to the protection of our land and water</p> <p>► Communities with the infrastructure to grow</p> <p>► Communities which are connected and have an affordable and attractive lifestyle</p> <p>The activity provides a sewage disposal service to built up areas within the district, which helps to protect the environment, public health in built up areas and maintain the attractiveness of urban areas as well as enabling economic development by managing wastewater produced by local businesses and industries.</p>	<p>Low</p> <p>The whole community benefits from the appropriate management of sewage and wastewater as this helps to protect public health and prevent environmental pollution. It also supports commercial and industrial businesses, which has flow-on benefits to the wider economy.</p>	<p>Medium</p> <p>People, properties and businesses in the serviced areas benefit because the collection and treatment of sewage reduces the possibility of health problems in high density communities where on-site systems are not effective. The activity also ensures the disposal of sewage does not negatively impact the amenity value of an area or effect nearby waterways. It also enables commercial and industrial businesses in these areas to dispose of their trade waste.</p>	<p>High</p> <p>Individual consumers who want to and are able to connect to a Council scheme can be identified as the beneficiaries as they can dispose of their wastewater safely and conveniently. Tankered waste businesses, whilst not connected, are able to discharge their effluent at treatment plants and therefore also benefit.</p>	<p>Premises with greater sewage production (e.g. multiple toilets/pans or commercial and industrial enterprises creating trade wastes) can impact/ increase the load on treatment facilities. Growth in certain areas of the district can also contribute to the need, and require expansion of infrastructure.</p>	<p>Current and future years</p> <p>Sewerage infrastructure has a long useful life and will benefit both current and future generations. Council does fund depreciation on wastewater assets.</p>	<p>Given legislative requirements and the importance/financial scale of the activity, it is appropriate to show the funding of this activity separately. A mix of community wide funding sources (targeted and general rates) provide transparency around the costs associated, with general rates used to fund some of the corporate support costs allocated to the activity. In addition, a small portion of other income (charges to trade waste producers) also targets some of the costs.</p>	<p>30%</p> <p>70%</p> <p>0%-30%</p> <p>70%-100%</p> <p>Rationale</p> <p>Council believes that is appropriate that the majority of funding is targeted to properties in areas where sewerage services are provided. A user pays philosophy applies given that the users of this activity can be easily identified and it is administratively efficient to apply targeted rates. Although each sewerage scheme has different costs to maintain and operate, sewerage schemes across the district have been amalgamated for funding purposes, rather than each scheme paying for its own costs. This means that everyone receiving a similar service (of having access to a scheme), pays the same amount regardless of the costs related to each individual scheme. In general, this benefits those who contribute to smaller schemes, which have a higher per ratepayer cost. The exacerbator pays principle also supports Council's approach of charging multiple pan charges to non-residential users who have more than one pan/urinal. A portion of the costs is also paid by all properties in the district (through general rates) given the general benefits of having sewerage systems in place to treat and dispose of sewage in built up areas. General rate funding contributes to asset management and corporate support costs to ensure the services are well managed across the district.</p> <p>The majority of operational costs are funded through targeted rates with a small portion funded from the general rate and charges (for trade waste and connection components).</p> <p>Capital expenditure will be funded by reserves or by borrowing to match funding to the expected life of the asset for intergenerational equity purposes and to smooth funding input. Grants may be available from time to time but are difficult to predict. Development contributions may be used for funding the additional capacity of capital projects.</p>	<p><i>Operational</i></p> <p>General rate (Low) - District</p> <p>Targeted rates (High) - Area of service</p> <p>Fees and charges (Low)</p> <p>Other sources (Low)</p> <p><i>Capital</i></p> <p>Targeted rates</p> <p>Grants and subsidies</p> <p>Borrowing</p> <p>Proceeds from asset sales</p> <p>Financial and/or development contributions</p> <p>Other sources including reserves</p>			

Community outcomes s101(3)(a)(i)	Distribution of benefits s101(3)(a)(ii)			Whose act creates need s101(3)(a)(iv)	Benefit Period s101(3)(a)(iii)	Costs and Benefits of Separate Funding s101(3)(a)(v)	Funding Choice Assessment s101(3)(b)				Indicative Funding Source (funding range) - likely catchment(s) for rate
	Whole community	Identifiable parts of the community	Individuals				Step 1: Initial		Step 2: Refined		
							General	Targeted	General	Targeted	
GROUP: WATER SUPPLY											
Activity: Water Supply											
Water supply											
<p>▶ Communities committed to the protection of our land and water</p> <p>▶ Communities with the infrastructure to grow</p> <p>▶ Communities which are connected and have an affordable and attractive lifestyle</p> <p>The activity provides a safe and reliable water supply for people to drink and clean with. This, and the firefighting capability of the water supply helps to protect public health in built up areas and property and supports a healthy environment.</p> <p>The activity also supports a productive economy by providing commercial, industrial and in some instances farms (via stock water supplies) with access to clean water for their activities.</p>	<p>Low</p> <p>The whole community benefits from the provision of potable water, which provides public health and sanitation benefits. It also enables commercial and industrial businesses to have access to clean water for their activities which has flow-on benefits to the wider economy.</p>	<p>Medium</p> <p>People, properties and businesses in the serviced areas benefit from the availability of a safe and reliable water supply and the provision of firefighting capacity.</p>	<p>High</p> <p>Individual consumers connected to a Council serviced water supply get a direct benefit by having access to potable drinking water for domestic, business, industrial and stockwater uses.</p> <p>Dry areas of the district and areas with a greater number of visitors can also create peaks in demand for water and create additional costs to treat and supply a greater quantity of water or the need for new water sources.</p> <p>Growth in certain areas of the district can also contribute to the need and require expansion of infrastructure.</p>	<p>People who are connected to the water schemes primarily create the need.</p> <p>Commercial and industrial enterprise and other high users can place extra burden on the supply.</p>	<p>Current and future years</p> <p>Water supply infrastructure has a long useful life and will benefit both current and future generations.</p> <p>Council does fund depreciation on water assets.</p>	<p>Given legislative requirements and the importance/financial scale of the activity, it is appropriate to show the funding of this activity separately. A mix of community wide funding sources (targeted and general rates) provide transparency around the costs associated, with general rates used to fund some of the corporate support costs allocated to the activity. In addition, a small portion of other income (charged for high/extraordinary water use) also targets some of the cost.</p>	<p>30%</p> <p>70%</p> <p>0%-30%</p> <p>70%-100%</p>	<p>Council believes that is appropriate that the majority of funding is targeted to properties in areas where water services are provided. A user pays philosophy applies given that the users of this activity can be easily identified and it is administratively efficient to apply targeted rates. Water supply schemes across the district are amalgamated for funding purposes, rather than each scheme paying for its own costs. This means that everyone receiving a similar service (of having access to a scheme), pays the same regardless of the costs related to each individual scheme. In general, this benefits the smaller schemes that have a higher per ratepayer cost. Operational costs are funded through targeted rates to those properties in services areas that are connected or able to be connected to a scheme and through charges for high water users (e.g. water tankers and metered commercial or industrial properties). A portion of the cost is also paid by all properties in the district (through general rates) given the general benefits of having treated reticulated supplies in place to support built up areas and businesses. General rate funding contributes to asset management and corporate support costs to ensure the services are well managed across the district.</p> <p>Capital expenditure will be funded by reserves or by borrowing to match funding to the expected life of the asset for intergenerational equity and to smooth funding input. Grants may be available from time to time but are difficult to predict. Development contributions may be used for funding the additional capacity of capital projects.</p>	<p><i>Operational</i></p> <p>General rate (Low) - District</p> <p>Targeted rates (High) - Area of service</p> <p>Fees and charges (Low)</p> <p>Other sources (Low)</p> <p><i>Capital</i></p> <p>Targeted rates</p> <p>Grants and subsidies</p> <p>Borrowing</p> <p>Proceeds from asset sales</p> <p>Financial and/or development contributions</p> <p>Other sources including reserves</p>		

Community outcomes s101(3)(a)(i)	Distribution of benefits s101(3)(a)(ii)			Whose act creates need s101(3)(a)(iv)	Benefit Period s101(3)(a)(iii)	Costs and Benefits of Separate Funding s101(3)(a)(v)	Funding Choice Assessment s101(3)(b)				Indicative Funding Source (funding range) - likely catchment(s) for rate	
	Whole community	Identifiable parts of the community	Individuals				Step 1: Initial		Step 2: Refined			
							General	Targeted	General	Targeted		
GROUP: COMMUNITY LEADERSHIP												
Activity: Community Leadership												
Representation and Advocacy												
<ul style="list-style-type: none"> Communities which are connected and have an affordable and attractive lifestyle Communities with a sense of belonging for all <p>This activity provides for the ability to elect local representatives and supports elected members to be effective, responsible and accountable decision-makers and advocates for their community. This contributes to the open, transparent and accountable democratic process of local government.</p>	<p>High</p> <p>The whole community benefits as council and community boards are the vehicles for making decisions affecting the whole district. Enabling decision-making at a range of levels helps to ensure as far as practical that those benefitting from services have an opportunity to have an input into decisions.</p>	<p>Medium</p> <p>Community boards and other local committees represent particular areas or interests within the district.</p>	<p>Low</p> <p>Individuals who interact directly with Council and engage in decision-making processes get a direct benefit.</p>	<p>Living in a democratic society contributes to the need for this activity.</p>	<p>Current year</p> <p>The benefit of this expenditure is generally experienced annually by the current generation. Advocacy on specific long-term issues may also benefit future generations.</p>	<p>Given the governance role that this activity provides across all Council operations, it is appropriate to amalgamate funding under community leadership and use community wide funding sources (general rates) to minimise collection costs.</p>	<p>95%</p>	<p>5%</p>	<p>100%</p>	<p>0%</p>	<p>Rationale</p> <p>Given that council and community boards cover the whole district and fulfil the democratic function of Council, Council believes that it is appropriate for the majority of the activity operational and limited capital costs to be funded from general rates. A small portion of funding may also come from recoveries from other organisations for joint initiatives (e.g. shared services forum or shared electoral costs).</p>	<p><i>Operational</i></p> <p>General rate (High) - District Other sources (Low)</p> <p><i>Capital</i></p> <p>General rate Borrowing Proceeds from asset sales Other sources including reserves</p>
Community and Futures												
<ul style="list-style-type: none"> Communities which are connected and have an affordable and attractive lifestyle Communities with a sense of belonging for all Communities committed to the protection of our land and water Communities with the infrastructure to grow <p>This activity works with community groups, other agencies and across Council to grow partnerships that improve community wellbeing overall by building the community capacity and capability. It also provides opportunities to participate meaningfully in shaping the district and supports economic development activities to increase employment/incomes and improve the long-term economic sustainability of the district.</p>	<p>High</p> <p>The whole community benefits from having strong communities and encouraging collaboration and partnerships. Benefits from regional economic development and district promotions accrue largely to the community. This is due to the ongoing economic benefits created from business support, promotion, visitor spending, creation of employment and investment in the potential of the district.</p>	<p>Low-Medium</p> <p>The activity does benefit particular communities or groups in some instances (e.g. youth, clubs, volunteer groups, retailers, tourist operators, accommodation providers). However it is often impractical and undesirable to target funding from these groups.</p>	<p>Medium</p> <p>Some benefits may accrue to businesses or individuals using these services or involved in particular initiatives (e.g. community organisations or tourism operators) or people who gain employment.</p>	<p>All businesses, individuals, agencies, visitors and community groups in the district create the need.</p>	<p>Current year and future years</p> <p>The benefits of this expenditure is generally experienced annually by the current generation. The outcomes of community led development, planning and engagement and regional economic development may, however have longer term impacts that also benefit future generations.</p>	<p>Given the wider role that this activity plays in building community capability, it is appropriate to amalgamate funding under community leadership and use community wide funding sources (general rates) to minimise collection costs.</p>	<p>70%</p>	<p>30%</p>	<p>80%-100%</p>	<p>0%-20%</p>	<p>Rationale</p> <p>Given the general benefit that the activity provides for the overall social, cultural and economic wellbeing of the whole community Council believes that it is appropriate for the majority of the activity operational and limited capital costs to be funded from general rates.</p> <p>Charging fees for individuals would be inconsistent with the overall aim of the activity and may prevent the community from making use of these services. Operational costs are funded predominantly through general rates, reflecting the general benefit to the wider community.</p>	<p><i>Operational</i></p> <p>General rate (High) – District Other sources (Low)</p> <p><i>Capital</i></p> <p>General rate and targeted rates Proceeds from asset sales Other sources including reserves</p>

Community outcomes s101(3)(a)(i)	Distribution of benefits s101(3)(a)(ii)			Whose act creates need s101(3)(a)(iv)	Benefit Period s101(3)(a)(iii)	Costs and Benefits of Separate Funding s101(3)(a)(v)	Funding Choice Assessment s101(3)(b)				Indicative Funding Source (funding range) - likely catchment(s) for rate	
	Whole community	Identifiable parts of the community	Individuals				Step 1: Initial		Step 2: Refined			
							General	Targeted	General	Targeted		
Community Assistance												
<ul style="list-style-type: none"> Communities which are connected and have an affordable and attractive lifestyle Communities with a sense of belonging for all Communities committed to the protection of our land and water Communities with the infrastructure to grow <p>This activity provides funding support to various individuals and organisations to undertake a range of social, cultural and economic initiatives throughout the district, which benefit the wellbeing of the community.</p>	<p>Medium</p> <p>The whole community benefits from funding provided to organisations that deliver services and activities to meet the social, cultural and economic needs of the community. Support is provided to organisations throughout the district.</p>	<p>Medium</p> <p>Groups and organisations can receive benefit, through the receipt of funding to support their activities.</p>	<p>Medium</p> <p>Individuals receive benefit, through the receipt of funding to support their activities. Individuals who use any of the facilities/services offered by organisations that receive funding from Council, also will benefit.</p>	<p>Individual community groups that are seeking assistance create the need. The community also creates the need by requiring various services.</p>	<p>Current year</p> <p>The benefits of this expenditure is generally experienced annually by the current generation. The outcomes of funding (in terms of the impact on people and communities) may have longer term impacts that benefit future generations, particularly where community facilities are built.</p>	<p>Given the wide role that this activity plays in supporting many parts of the community, it is appropriate to amalgamate funding under community leadership and use a mix of community wide funding sources (general and district-wide targeted rates). In addition location specific targeted rates enable local boards to provide additional grants or community support in their respective areas.</p>	50%	50%	50%-100%	0%-50%	<p>Rationale</p> <p>Although most of the direct benefits accrue to the groups and individuals who are recipients of funding, there is also a general benefit to the wider community of supporting groups to undertake activities which improve and make a contribution to community wellbeing overall.</p> <p>Given this, Council believes that it is appropriate for the majority of funding of the activity operational and limited capital costs to be funded from either general and district-wide targeted rates. Some funding may also be provided from other targeted rates in specific areas where individual communities have chosen to provide rate funded grants to support initiatives or facilities within their community. In addition, Stewart Island Visitor Levy revenue also provides a source of operational and capital grant activity funding specifically related to supporting visitors to the Island. Other external grant funds are available from time to time, but this cannot generally be anticipated in advance.</p>	<p><i>Operational</i></p> <p>General rate (Low) - District</p> <p>Targeted rates (Medium) - District / Area of service</p> <p>Other sources (Low)</p> <p><i>Capital</i></p> <p>General and targeted rates</p> <p>Proceeds from asset sales</p> <p>Other sources including reserves</p>
GROUP: ENVIRONMENTAL SERVICES												
Activity: Environmental Services												
Resource Management												
<ul style="list-style-type: none"> Communities which are connected and have an affordable and attractive lifestyle Communities committed to the protection of our land and water Communities with the infrastructure to grow <p>The activity controls the development of the district and provides for the sustainable management and enhancement of the environment and protection of the physical and natural attributes that the community values.</p>	<p>High</p> <p>The whole community benefits from the sustainable management of the district's natural and physical resources and the appropriate development of land and buildings. The community also benefits from having clear guidelines on how land can be developed which helps to limit the likelihood of conflict as well as potential environmental, social, cultural impacts of developments. Resource consent monitoring and enforcement activities also help to ensure that actual developments comply with consent conditions.</p>	<p>Low</p> <p>The parts of the community where development occurs are protected from the adverse effects that development could create e.g. loss of privacy, inundation, local road congestion.</p>	<p>Medium</p> <p>Benefits accrue to individuals who want to develop land and use these services (i.e resource consent applicants). The activity provides guidelines for development which gives a level of certainty to landowners. There is also often a direct economic benefit received by the applicant (e.g. developers).</p>	<p>Individuals seeking to develop land create the need as well as the wider community who expect there to be appropriate controls over land development. Enforcement costs may also be incurred responding to land owners who do not comply with the rules or consent conditions. Some of the costs related to inspections and enforcement can be recovered. Considerable time can also be spent dealing with individual appeals and objections e.g. where a property owner disputes that a resource consent is required.</p>	<p>Current year and future years</p> <p>The benefits of expenditure on this activity are generally experienced in the current year. However, there are intergenerational benefits of resource management policy and strategy work (including the District Plan and regional climate change strategy) which look to ensure sustainable and appropriate management of land for current and future generations.</p>	<p>Given the commonality with other regulation type activities is it appropriate to amalgamate funding under environmental services with targeted funding sources (fees and charges) applied to ensure users contribute towards the cost. Community wide funding sources (general rates) are also used to fund costs which are unable to be recovered by fees including resource management policies and strategies (e.g District Plan) as well as a portion of corporate support costs where full recovery via fees would likely result in undesirable consequences (e.g. developers not applying for consents to avoid paying fees).</p>	40%	60%	60%-100%	0%-40%	<p>Rationale</p> <p>The activity recognises that the enabling and managing growth and environmental effects in the district is of wider benefit to the community. No particular group or individual benefits more than others from the resource management policy and strategy work or from the provision of general information, monitoring and enforcement activities. As such Council believes that it is appropriate to fund this portion of the activity from general rates with the remainder funded from fees and charges to reflect the direct benefit to property owners and developers.</p> <p>Operational costs are primarily funded through a mix of fees and charges, general rates and fines where recoverable.</p> <p>Capital costs are limited and are generally funded in line with operational costs. Council may use borrowing or reserves to fund some intergenerational costs like District Plan reviews in order to spread the cost over the life of the plan.</p>	<p><i>Operational</i></p> <p>General rate (High) - District</p> <p>Fees and charges (Low)</p> <p>Other sources (Low)</p> <p><i>Capital</i></p> <p>General rate</p> <p>Fees and charges</p> <p>Grants and subsidies</p> <p>Borrowing</p> <p>Proceeds from asset sales</p> <p>Other sources including reserves</p>

Community outcomes s101(3)(a)(i)	Distribution of benefits s101(3)(a)(ii)			Whose act creates need s101(3)(a)(iv)	Benefit Period s101(3)(a)(iii)	Costs and Benefits of Separate Funding s101(3)(a)(v)	Funding Choice Assessment s101(3)(b)				Indicative Funding Source (funding range) - likely catchment(s) for rate
	Whole community	Identifiable parts of the community	Individuals				Step 1: Initial		Step 2: Refined		
							General	Targeted	General	Targeted	
Animal Services											
<p>► Communities which are connected and have an affordable and attractive lifestyle</p> <p>This activity protects human safety and health by reducing nuisances caused by animals through the dog registration and enforcing relevant animal legislation, bylaws and policies relating to dogs and stock.</p>	Low The whole community benefits from the general advice and education provided about dog/stock animal management and through animal control practices which help to protect public safety.	Low Urban parts of the community with housing in close proximity may receive a greater benefit because of the higher probability of animal control complaints related to barking and wandering dogs.	High Animal owners, particularly dog owners, are the main beneficiaries of the activity.	<p>Owners who do not manage their animals appropriately create additional costs associated with investigating complaints, impounding and prosecution of offenders.</p> <p>The general public, who have an expectation and desired standard for animal care and control, also create a need through complaints.</p>	Current year The benefits of the activity are generally experienced in the current year.	Given animal services is a relatively small part of Council's overall expenditure, it is appropriate to amalgamate funding under environmental services with targeted funding sources (fees and charges) applied to ensure that dog and stock owners contribute towards the cost. A small portion of community wide funding sources (general rates) are also used to reflect the general benefit.	10%	90%	0%-30%	70%-100%	<p><i>Operational</i></p> <p>General rate (Low) - District Fees and charges (High) Other sources (Low)</p> <p><i>Capital</i></p> <p>General rate Fees and charges Grants and subsidies Borrowing Proceeds from asset sales Other sources including reserves</p>
Environmental Health											
<p>► Communities which are connected and have an affordable and attractive lifestyle</p> <p>► Communities committed to the protection of our land and water</p> <p>► Communities with the infrastructure to grow</p> <p>This activity promotes safe and healthy public environments by ensuring that activities that may affect public health and safety (e.g. food premises, hairdressers, licensed premises, campgrounds) are safe, comply with the law and any nuisances or risks that could have a negative impact on the community or environment, are dealt with.</p>	Medium The whole community benefits from the activity, as it ensures that facilities and services that have the potential to impact public health and safety meet relevant standards and are safe, healthy and hygienic for the public to use. The activity also ensures nuisances will be responded to.	Low Parts of the community may benefit more than others from bylaws or other regulations which regulate issues (like noise levels, trade waste, hazardous substances) in specific areas.	Medium Customers and owners of the businesses we license/monitor benefit directly from the assurance that premises are of an acceptable and healthy standard and meet legislative requirements (e.g. liquor licensing). Individuals also benefit from the investigation and resolution of nuisances.	Consumers of food, alcohol and other personal health services create the need for this activity. Operators that do not comply with the rules or create nuisances, also create the need for the activity.	Current year The benefits of the activity are generally experienced in the current year.	Given environmental health is a relatively small part of Council's overall expenditure and similar to other regulatory activities, it is appropriate to amalgamate funding under environmental services. Targeted funding sources (fees and charges) are applied to ensure businesses and the customers who use their services contribute towards the cost. Community wide funding sources (general rates) are also used to reflect the general benefit.	40%	60%	0%-50%	50%-100%	<p><i>Operational</i></p> <p>General rate (Medium) - District Fees and charges (Low) Other sources (Low)</p> <p><i>Capital</i></p> <p>General rate Fees and charges Grants and subsidies Borrowing Proceeds from asset sales Other sources including reserves</p>

Community outcomes s101(3)(a)(i)	Distribution of benefits s101(3)(a)(ii)			Whose act creates need s101(3)(a)(iv)	Benefit Period s101(3)(a)(iii)	Costs and Benefits of Separate Funding s101(3)(a)(v)	Funding Choice Assessment s101(3)(b)				Indicative Funding Source (funding range) - likely catchment(s) for rate	
	Whole community	Identifiable parts of the community	Individuals				Step 1: Initial		Step 2: Refined			
							General	Targeted	General	Targeted		
Building Solutions												
<ul style="list-style-type: none"> Communities which are connected and have an affordable and attractive lifestyle Communities committed to the protection of our land and water Communities with the infrastructure to grow <p>This activity ensures that buildings and structures are safe and sanitary, reducing risks to people and other property.</p>	<p>Medium</p> <p>The whole community and visitors to the district benefit through the enforcement of regulations that ensure safe, sanitary and accessible buildings. The activity also provides general public benefit through projects, such as identifying insanitary and earthquake prone buildings and providing advice to the public.</p>	<p>Low</p> <p>Parts of the community which are growing may have a greater demand for the services of the building activity. There is some benefit to the construction industry and its customers.</p>	<p>High</p> <p>Individuals (i.e. people who apply for consents and build or alter buildings) receive a direct benefit from ensuring that their building meets requirements.</p>	<p>People undertaking building work create the need. There are also costs incurred in responding to illegal building work or unsafe and insanitary buildings. Some of the costs related to inspections and enforcement can be recovered.</p>	<p>Current year</p> <p>The benefits are generally experienced in the current year. However the outcomes of ensuring safe and good quality buildings are likely to have longer term benefits.</p>	<p>Given the commonality with other regulation type activities is it appropriate to amalgamate funding under environmental services. Targeted funding sources (fees and charges) are applied to ensure builders and the customers who use their services contribute towards the cost. Community wide funding sources (general rates) are also used to reflect the general benefit and where there are constraints in Council's ability to recover costs.</p>	20%	90%	0%-30%	70%-100%	<p>Rationale</p> <p>The major benefit is to the user of the services and hence consent fees and charges are the main funding source given that users of this activity can be easily identified and it is administratively efficient to charge fees. However, there are constraints in Council's ability to recover full costs with some user charges limited under law or regulation and in some cases, no charges are possible. In addition, Council considers that covering all costs through this service would mean having to raise fees to a level that could be a disincentive for growth and development impacting on the economy or that may result in unsafe buildings as a result of people avoiding the consent process. Given this, combined with the fact that revenue from building consent applications can be difficult to forecast accurately, and the wider benefit provided to the community of ensuring safe and healthy buildings, it is appropriate that a portion of the costs also be allocated across the district using general rates.</p> <p>Operational costs and the limited capital costs are funded mainly through user fees and charges, with some general rates input to reflect the wider general benefit of the activity.</p>	<p><i>Operational</i></p> <p>General rate (Low) - District</p> <p>Fees and charges (High)</p> <p>Other sources (Low)</p> <p><i>Capital</i></p> <p>General rate</p> <p>Fees and charges</p> <p>Borrowing</p> <p>Proceeds from asset sales</p> <p>Other sources including reserves</p>
Activity: Emergency Management												
Emergency Management												
<ul style="list-style-type: none"> Communities which are connected and have an affordable and attractive lifestyle Communities with a sense of belonging for all Communities committed to the protection of our land and water Communities with the infrastructure to grow <p>This activity builds the capacity of the community to effectively prepare, respond to and recover quickly from emergency events which involves facilitating ongoing links and relationships between emergency services, community organization and government organisations.</p>	<p>High</p> <p>The whole community benefits from having measures in place to prepare the community for disasters and to be able to respond and recover from them.</p>	<p>Medium</p> <p>Certain parts of the community may be involved in emergency events and receive support during and after the event.</p>	<p>Low</p> <p>There is private benefit to those who are assisted directly in the event of an emergency.</p>	<p>People in the district and particularly those living in high risk areas. The need for the activity is largely driven by natural disasters or weather events and the community expectation that relevant authorities will provide assistance during these events.</p>	<p>Current year</p> <p>The benefits are generally experienced in the current year. The outcomes of building resilience in communities however may have longer term benefits.</p>	<p>Given this is a relatively small part of Council's overall expenditure and similar in nature to other to other regulatory activities which provide for public health/safety, it is appropriate to amalgamate funding under environmental services. Community wide funding sources (general rates) are also used given the general benefit to the whole community.</p>	90%	10%	100%	0%	<p>Rationale</p> <p>Although particular groups or areas may receive more benefit from this activity than others in particular emergency situations, the activity protects everyone in the district. It is not practical nor advisable to charge direct beneficiaries for any private benefit. Operating costs will be funded by general rates. Central Government assistance through grants and subsidies may be available when a Civil Defence emergency is declared, however this cannot be anticipated in advance.</p> <p>The activity does not have a high capital expenditure, however borrowing may be used to smooth rates input should capital expenditure be required. Minor capital expenditure and repayment of debt will be funded in line with operating costs.</p>	<p><i>Operational</i></p> <p>General rate (High) - District</p> <p>Other sources (Low)</p> <p><i>Capital</i></p> <p>N/A</p>

Appendix A – Explaining the allocation of roading rates

Overview of the roading rate model noting in *italics* proposed changes being considered as part of the Long Term Plan 34 consultation (occurring between 22 May 2024 to 21 June 2024)

Provided for explanatory purposes and does not form part of the Policy – refer to the Long Term Plan or Annual Plan for more information

The steps below outline how Council allocates roading rates.

1. The total roading rate required is identified through the LTP or Annual Plan process.
2. Roading rates are first allocated to the sectors with heavy vehicle usage (Dairy, Farming, Forestry, Mining, Commercial, Industrial) by allocating \$ per tonne to each sector per tonne of freight moved (to attribute roading rates to each sector, based on the damage it is causing to the roads).

The amount per tonne is indexed against a portion of renewal costs in the roading budget for sealed/gravel roads and bridges, particularly given that heavy vehicle use is one of the main factors influencing the need to renew and replace roads and bridges.

LTP 34 roading rate differential update proposal 1:

With the LTP projecting a significant increase in roading renewal expenditure, particularly in the next three years, Council is proposing to increase the \$ per tonne by \$0.25 per year (from \$1.10 + GST) in order to reach \$1.85 by 2026/2027. This increase is needed because roading renewal expenditure continues to increase over the remaining seven years of the LTP with projections indicating the \$ per tonne would need to be around \$2.10 by 2033/2034. Gradually increasing the \$ per tonne will help to ensure that heavy vehicle sectors continue to pay an appropriate share of the higher roading costs.

Tonnage information in the model is provided by an independent third party and a multiplier is applied to the tonnage amount for some sectors to try and more fairly attribute roading rates to each sector, based on the damage it is causing to the roads. This takes into account tonnage not otherwise captured, concentrated road usage at the outer reaches of the roading network and the equivalent standard axles used. The multipliers are 1.2 for Forestry and 1.15 for both Dairy and Non-Dairy farming.

Minimum tonnage amounts are set for the Industrial and Commercial sectors (230,000 tonnes) as well as Mining (160,000). These minimum tonnages are used to adjust known gaps in the available tonnage data and Council is unable to obtain data or the cost of obtaining information would be prohibitive.

The minimum Mining tonnage has been adjusted down by 30% from 230,000 to 160,000 in 2024 following the closure of a large mine in Ohai in 2023 which now has a farming rating landuse. This property previously made up 30% of the total capital value of mining properties across the district. This change has been made to ensure that the remaining mining properties are not allocated an unfair proportion of roading tonnage costs following the mine closure.

3. A uniform targeted rate (UTR) is then allocated to all rating units to ensure all ratepayers contribute to a minimum amount given that everyone benefits from having access to the roading network. The uniform targeted rate is set at a fixed amount.

LTP 34 roading rate differential update proposal 2:

Given the increase in roading expenditure, Council is also proposing to increase the UTR this by \$10 per year (from \$80 + GST) in order to reach \$110 by 2026/2027.

4. Any remaining roading rates are then allocated to all rating units based on a consistent rate in the dollar of capital value for all sectors. The rate in the dollar is obtained using the total capital value of all applicable rating units. A differential factor of 0.3 is applied to the 'Other' industry sector to reduce the

rate amount given that properties in this sector tend to have higher capital values but are used to provide community “good” services (e.g. churches, schools etc) or are utility services (e.g. electricity generators) which have significantly higher capital values than other properties. The 0.3 differential is used to reduce the rate in the dollar of capital value that these properties pay compared to other sectors.

LTP 34 roading rate differential update proposal 3:

Council is proposing to adjust the “forestry” roading differential category definition to exclude non-commercial protected and indigenous native forests and include these in the “other” roading differential land use category. This change is proposed to encourage protection of indigenous vegetation, address issues of fairness and equity where non-commercial indigenous forests are currently rated the same as commercial exotic forests and support the principles on the Preamble to Te Ture Whenua Maori Act 1993.

The table below illustrates the resulting allocation of sector rates proposed for 2024/2025 compared to 2023/2024. Please note that the information in this table reflects the required rates and model inputs at a certain point in time and will change for future LTP and Annual Plans.

How the model allocates sector rates (2023/2024 compared to proposed 2024/2025 with figures rounded)

Land use Sector	2023/2024 rate allocation		2024/2025 proposed rate allocation		Total change	
	\$ million (excl GST)	%	\$ million (excl GST)	%	\$ million (excl GST)	%
Dairy	\$5,416	32.3%	\$7,056	33.2%	\$1,640	0.9%
Forestry	\$848	5.0%	\$1,587	7.5%	\$739	2.4%
Farming	\$5,448	32.5%	\$6,615	31.1%	\$1,167	(1.4%)
Industrial	\$489	2.9%	\$592	2.8%	\$103	(0.1%)
Commercial	\$481	2.9%	\$582	2.7%	\$101	(0.2%)
Residential	\$2,503	14.9%	\$2,986	14.1%	\$483	(0.8%)
Lifestyle	\$1,151	6.9%	\$1,408	6.6%	\$257	(0.3%)
Other	\$166	1.0%	\$196	0.9%	\$30	(0.1%)
Mining	\$261	1.6%	\$223	1.1%	(\$38)	(0.5%)
Total	\$16,763	100%	\$21,245	100%	\$4,482	

Please note Council will be seeking feedback on the update/proposed changes to the roading rate differential via the Long Term Plan 34 consultation process which is scheduled for feedback from 22 May 2024 to 21 June 2024.

4 Related Documents and Legislation

- Long Term Plan (LTP) 2024-2034 Funding Impact Statement and Financial Strategy
- Local Government Act (2002)
- Local Government (Rating) Act (2002)
- Development and Financial Contributions Policy
- Rate Remission and Postponement Policy (General and Maori Freehold Land)
- Te Ture Whenua Maori Act (1993)
- Local Government (Rating of Whenua Maori) Amendment Act (2021)

5 Revision Record

The Revenue and Financing Policy will be reviewed three yearly as part of the Long Term Plan process.

Date	Version	Revision Description
April 2024	Draft (Version 2)	Draft Revenue and Financing Policy endorsed for consultation by Council
February 2023	Draft (Version 1)	Draft Revenue and Financing Policy presented to Finance and Assurance Committee
28 January 2021	Final	Revenue and Financing Policy adopted by Council
21 October 2020	Version 1	Draft Revenue and Financing Policy for Council to approve for public consultation