



Notice of Council Workshop Briefing Session

A workshop briefing session of the Tararua District Council will be held in the Council Chamber, 156 High Street, Dannevirke on **Wednesday 29 April 2026** commencing at **1:00 pm**.

Corin Haines
Chief Executive

Agenda

- 1. Welcome and Workshop Opening**
- 2. Apologies**
- 3. Briefing Paper**
- 3.1 Revenue and Financing Policy** **2**
- 4. Closure**

Note: This workshop briefing session meeting is being held solely for the purpose of information and discussion, and no resolutions or decisions shall be made.

Kaupapa Here Rewenui me te Ahumoni

REVENUE AND FINANCING POLICY

The Revenue and Financing Policy explains how the Council funds each activity it is involved in, and why.

Council provides a number of distinct activities and services to its communities. It must undertake these services in a financially prudent and sustainable way for the Council as a whole. This policy explains how Council activities are funded. Revenue sources include rates, fees, charges, subsidies and investments.

Affordability and the public's ability to pay rates is a major concern as the Council has to strike a balance between the need to provide a level of service that meets customer and legislative requirements, and the need for funds to provide these levels of service in an affordable manner. Council seeks to maintain an affordable and predictable level of rates in the future.

The Financial Strategy sets out how Council is planning to do this. It sets limits on rates increases and debt levels. This Revenue and Financing Policy keeps within those limits and sets out the broad guidelines for establishing the funding of activities.

The Revenue and Financing Policy is more than rating, it also drives the policy direction for other revenue policies including Funding Impact Statements, Financial Contribution, Treasury (liability and investment) and Remission policies. The Revenue and Financing Policy will be reviewed every three years as part of the ten year planning process.

The Local Government Act 2002 requires Council to meet its funding needs from a defined list of sources. The Council determines which of these are appropriate for each activity, considering equity between generations, fairness and affordability.

The list of funding sources available to Council are:

- (a) general rates, including—
 - (i) choice of valuation system; and
 - (ii) differential rating; and
 - (iii) uniform annual general charges:
- (b) targeted rates,
- (ba) lump sum contributions,
- (c) fees and charges,
- (d) grants and subsidies,
- (e) interest and dividends from investments,
- (f) borrowing,
- (g) proceeds from asset sales,
- (h) development contributions,
- (i) financial contributions under the Resource Management Act 1991,
- (j) any other source.

Council is also required to outline the policies in respect of the funding of operating and capital expenses.

He tautoko ki ngā mātāpono e hāngai ana ki te Māori

Support for principles relating to Māori

Section 102(3A) of the Local Government Act 2002 provides that this policy must support

the principles set out in the Preamble to Te Ture Whenua Māori Act 1993 (that requirement is effective from 1 July 2024). These principles include recognition that land is a taonga tuku iho of special significance to Māori people, and to facilitate the occupation, development, and utilisation of that land for the benefit of its owners, their whānau, and their hapū.

Council considers that this policy supports those principles, particularly when viewed in conjunction with Council's Policy on Remission and Postponement of Rates for Māori Freehold Land.

This Council has duties, obligations and commitments to protect Māori rights and interests within the Tararua District giving effect to the principles of Te Tiriti o Waitangi, and these are reflected in each of the activities that Council has in the Long Term Plan.

He Whakamārama o te Whakapau Pūtea Kaunihera

Description of Council expenditure

The Council has two types of expenses: operating expenditure and capital expenditure.

Operating expenditure is used to fund the ongoing day-to-day activities and services of the Council.

Capital expenditure is money spent in acquiring or upgrading an asset such as reticulation network, bridges or software. Council has three categories of capital expenditure spread across its activities:

- Renewals – defined as capital expenditure that increases the life of an existing asset with no increase in service level.
- Increased level of service – defined as capital expenditure that increases the service level delivered by the asset.
- Growth – defined as capital expenditure that is required to provide additional capacity to cater for future growth in demand.

Operating expenditure

Council will use a mix of revenue sources to meet operating expenses, with major sources being rates, dividends, subsidies and fees and charges. Reserve funds including savings from previous years are also used as a revenue source occasionally. Operating costs do not normally utilise loans nor proceeds from asset sales.

Deviating from this policy is a Council decision. Occasionally Council is required under accounting rules to write down or treat a cost as an operating expense that had been expected to be funded from loans.

Capital expenditure

Capital developments (growth and levels of service capital projects) are funded from Development Contributions, Financial Contributions, subsidies, user contributions, reserves or trust funds (where appropriate), and loans.

Capital renewals are funded (in decreasing priority) from subsidies, depreciation or other reserves. Loans may also be used where subsidies and reserves are insufficient and to do so supports the principle of intergenerational equity. Rates may also be used where subsidies and reserves are insufficient.

Ngā Puna Tahua Funding Sources

Different funding sources are used for different types of expenditure. Council funds its expenditure using the following funding mechanisms.

The following table summarises how sources of revenue are applied to Council's activities. For example, a subsidy is the number one source of funds and this may be used first equally for any operating or capital cost.

Key

1st – primary source of funding, if available.
2nd – secondary source on a case by case basis.
Possible – funding will be considered, if necessary, on a case by case basis.

Priority of source (number)	Revenue source	Operating	Capital: Renew existing assets	Capital: Develop assets - to improve services	Capital: Develop assets - to cater for growth
1	Subsidies and grants	1st	1st	1st	1st
2	Fees and charges	1st	2nd	2nd	2nd
3	Loans (borrow internally from savings or externally)	Not permitted*	Possible	1st	1st
3	Reserves	1st	1st	1st	1st
4	Prior year surpluses	Possible 2nd	2nd	Possible 2nd	Possible 2nd
4	Interest and other revenue	1st	1st	Possible 2nd	Possible 2nd
5	Financial Contribution	1st	2nd	1st	2nd
5	Development Contributions	Possible	Not permitted	Not permitted	1st
6	General rates	1st	1st	Possible 2nd	Possible 2nd
6	Targeted rates	1st	1st	2nd	2nd
6	UAGC	1st	1st	Possible	Possible

* Rare exceptions for accounting write down of “assets”

General rates

This is generally used for activities and includes Uniform Annual General Charge that is charged per rating unit, to provide benefit primarily to identifiable individuals or groups. Council uses land value for the application of its general rate. The Council does not set the general rate on a differential basis. The general rate is also used to recover small rounding amounts resulting from full fixed rate charges being rounded down to the nearest whole dollar (excluding GST).

Targeted rates

These rates include Uniform Annual Charges, rates set on value (land or capital value), rates set over an area of benefit and rates for a service or for an activity. Targeted rates can be set on a uniform or differential basis, with a range of different factors of liability. This can be used where an Activity is perceived to provide benefit primarily to identifiable individuals or

groups (i.e.userpays), or where the need for the activity is driven by the actions or inactions of identifiable individuals or groups (i.e. exacerbator-pays).

Fees and charges

We typically collect fees and charges where an Activity is perceived to provide benefit primarily to identifiable individuals or groups (i.e. userpays), or where the need for the activity is driven by the actions or inactions of identifiable individuals or groups (i.e. exacerbator-pays).

However, consideration is also given to whether each fee or charge is practical and economically viable (including the extent to which fees may result in an unacceptable decrease in the use of council services).

Interest, Dividends, & Other Revenues

Cash investments (e.g. term deposits with banks) are generally held only for liquidity purposes, as we are a net borrower.

Income from dividends, interest, and other sources (e.g. petrol taxes) are treated as corporate revenues and are assumed to accrue to general ratepayers – i.e. they are not allocated against specific activities, but reduce the amount of general rates that we need to collect to fund those activities.

Financial contributions under the Resource Management Act 1991

The Council is able to require new developments to pay financial contributions which are used by the Council to fund works to mitigate or offset specified negative impacts of development.

Financial contributions requirements are in accordance with the Resource Management Act 1991, the Local Government Act 2002, the Tararua District Plan and our Development Contributions Policy.

The details of any requirement would be included in the District Plan and Development Contributions Policy and any new or altered requirements would be consulted on through changes to those documents.

Grants, sponsorship, subsidies and other income

Grants, sponsorship and subsidies are used where they are available.

Many of these types of income are regular and predictable and can be budgeted for (for example Waka Kotahi NZTA roading subsidy).

Some other types are unexpected or unpredictable and may not be able to be prudently budgeted (such as civil defence response reimbursements, legal settlements and insurance claims). These are applied as they arise to the corresponding activity or project.

Lump sum contributions

When undertaking a major project, there is an option to seek lump sum contributions to the capital cost of the project. Lump sum contributions are provided for in the Local Government (Rating) Act 2002 and have restrictions placed on how they are used. Where a lump sum payment option is proposed ratepayers may choose to pay the lump sum or not. If not, the rating unit will be liable to pay any targeted rate set to recover the loan costs.

Development contributions under Section 106 Local Government Act

We make significant capital investment in infrastructure specifically to service growth development in the District. We use development contributions to recover a fair and equitable portion of the cost of this investment from persons undertaking development.

Development contributions requirements are in accordance with the Local Government Act 2002 and our Development Contributions Policy.

Borrowing

Borrowings can be both short term and long term. Borrowing is an appropriate funding mechanism to enable the effect of peaks in capital expenditure to be smoothed and also to enable the costs of major developments to be borne by those who benefit from the expenditure. This is known as the ‘intergenerational equity principle’ and means that the costs of any expenditure should be recovered from the community over the period the benefits of that expenditure accrue.

The overriding limits on borrowing are set out in the Financial Strategy.

Borrowing is undertaken corporately (i.e. as a single debt portfolio) for efficient debt management.

Proceeds from asset sales

Proceeds from asset sales will be used to reduce debt or any current borrowing requirement or placed in the General Reserves, unless limited by a specific trust deed, bequest or legislation.

Council created reserves

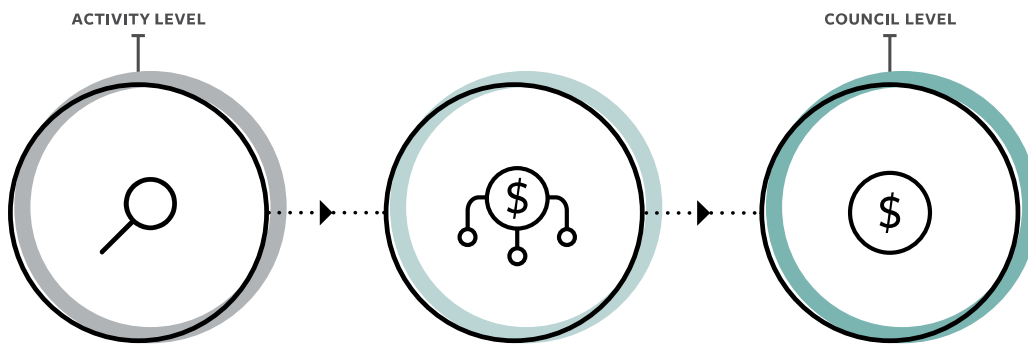
Savings, operational surpluses, carry forward budgets specific to each activity, or rates charged for specific projects are placed in reserves. These reserves may be used to fund activities where appropriate to the purpose of the reserves.

The use of reserves will require a specific

resolution of Council before expenditure is committed. The exception to this is depreciation reserves used to renew existing assets and for internal loans. The use of the depreciation reserves are approved by Council as part of the Long Term Plan and Annual Plan budgets.

Trust funds

Trust funds are normally bequeathed to Council “in trust”. Reserves and trust funds (savings) may be used to fund activities where appropriate to the purpose of the reserves or trusts (operating or capital).



Identifying activities

What services and levels of service should be provided?

Funding sources for each activity

Consideration of:

- Community outcomes
- Beneficiary pays
- Exacerbator pays
- Intergenerational equity
- Costs/benefits of separate funding of the activity

Funding required

- Rates
- Fees and charges
- Debt
- Reserves
- Grants
- Etc

Ngā Whāinga Mahi Tahua Activity funding targets

Council's funding sources set the level of revenue that is appropriately funded by each funding source for each Council activity identified. Council has reviewed these sources as required by the Local Government Act 2002 Section 101 as part of this Revenue and Financing Policy. The sources are shown in the summary tables and more detail is included in each activity section.

Process for determining funding sources

In determining the appropriate funding sources, the council has adopted a two-stage process in accordance with section 101 (3) of the Local Government Act 2002.

Step 1

The first step is to determine the most appropriate source of funding for each activity by considering the following:

- Community outcomes to which the activity primarily contributes.
- Distribution of benefits between the community as a whole, any identifiable part of the community and individuals.
- The period in, or over which, the benefits are expected to occur. Generally, benefits derived from operating costs are received in the year the expenditure is incurred. In contrast, capital expenditures relate to investments in assets that generate benefits over their useful lives that extend beyond the current year.
- The extent of the actions or inaction of individuals or a group contributing to the activity undertaken.
- The costs and benefits, including consequences for transparency and accountability, of funding the activity distinctly from other activities.

Step 2

Once the most appropriate funding method for each activity is identified based on the considerations stated above, the council needs to consider the overall impact of its funding mix on the community.

For example, the principle of paying for benefits received may call for a high degree of user pays for an activity, but this must be balanced against the principle of affordability.

Selecting the appropriate funding source – Council's application of the funding principles

The general principles used in the process are:

- The user/beneficiary pays principle:
 - An activity should be funded on a user pays basis if an individual or group of individuals directly receive benefits of the activity exclusively and that costs of the activity can easily be attributed to that individual or group of individuals;
 - The service "consumed" is excludable and creates rivalry (using this service reduces the availability for someone else);
- The intergenerational equity principle:
 - Most operational expenditure provides a benefit only during the year that it is spent, so is best funded from current revenues. However, expenditure providing benefits over many years is more appropriately funded through borrowing (which is repaid over multiple years).
- The exacerbator/polluter pays principle:
 - the extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity; and

- The costs and benefits, including consequences for transparency and accountability, of funding the activity distinctly from other activities:
 - considers the efficiency or ability to separate and identify costs and then collect revenue, and the impact on demand for services
 - particularly where the cost is significant or where it is considered desirable to demonstrate that funding is being spent on a specific project.
 - the potential benefit of such improved transparency and accountability are weighed against the cost of having to administer the specifically identified funding.
- minimisation. Where a fee or charge is not practical, targeted rates may be set in accordance with Council’s rating policies.
- Where it is practical to recover the designated portion of the net operating cost of an activity from a private user or exacerbator, fees and charges are set at levels designed to achieve this provided there are no legislative constraints on doing this.
- In some cases, targeted rates (e.g. water and wastewater) are used as a surrogate for user charges as Council considers this to be a more efficient and effective method of funding than individual user charges.
- Rates are at least partly a tax. While effort is made to link payment of rates to benefits received or costs generated it is not possible to do this on an individual ratepayer basis.

Funding sources for Council activities

Our choice of funding for each activity is also guided by the overall impact that any allocation of charges and costs may have on the community. In particular, although some Activities should arguably be funded by user fees and charges due to the level of private benefit they provide, we may consider such user-charging inappropriate – for example, full user-funding of swimming pools may result in these services no longer being provided.

The following policy positions have been set by Council and are used with the principles above:

- Where the benefit accrues to the whole district, general rates will be used (these include UAGC).
- Where benefits accrue to certain groups within the district, user charges, differentials or targeted rates will be used if efficient to do so.
- User pays is also recognised as a tool to achieve Council’s goals e.g. charging for refuse collection to encourage waste

- Subsidy from central government recognises that some services, e.g. roading, form part of a national infrastructure and only central government can levy user charges.
- Uniform Annual General Charge (UAGC) recognises that most services are available to all properties regardless of value and that all properties should contribute a reasonable amount to the running of the district.

Very few activities deliver entirely public benefits or private benefits. Most activities contain aspects of both and fall somewhere between the two ends of the continuum. The characteristics of an activity determine what type of funding mechanism is used to fund a particular service. In the end, it comes down to “reasonable” judgement by elected members having considered the legal factors, funding principles, and Council policies.

In this document we use the words “public” or “private” to reflect who benefits from the services Council provides. When the word “public” is used it means the community at large will receive benefits and generally it is more efficient to charge for those through a rate.



When the word “private” is used it means that either an individual or an identifiable group of individuals will receive benefits and generally this group can be charged either directly through user charges because it is efficient to do so or by using a targeted rate.

The following pages set out our funding decision for each activity. The analysis of each Activity is supported by:

Benefit - shows our broad benefits assessment for the activity (i.e. how much benefit is received by individuals / groups, and how much by the community as a whole)

Community Outcome - identifies the community outcomes to which the activity primarily contributes

Analysis - shows how we have considered the other funding considerations set out in section 101(3)(a)(ii) to (v) of the Local Government Act 2002 in relation to funding of the activity.

This evaluation uses a simple high / medium / low scale for each of the following considerations:

- User/Beneficiary pays – the degree to which the Activity can be attributed to individuals or identifiable groups (High) rather than the community as a whole (Low) – refer to section 101(3)(a)(ii);
- Inter-generational equity – the degree to which benefits can be attributed to future periods (High) and benefits attributed to a shorter term (low); – refer to section 101(3)(a)(iii)
- Exacerbator pays – the degree to which the activity is required as a result of the action (or inaction) of individuals or identifiable groups (High) and not attributable (low) – refer to section 101(3)(a)(iv);
- Cost and benefits - degree to which the costs and benefits justify funding for the activity including consequences for transparency and accountability, of funding the activity distinctly from other activities (high) and where no particular advantage to funding the activity

distinctly (low). For example, pricing is a tool that can impact on people’s behaviour to achieve an activities outcome– refer to section 101(3)(a)(v)

Rationale – the analysis to determine the most appropriate source of funding for this activity.

Funding sources – the most appropriate funding sources for each activity identified based on the considerations stated above and after any Step 2 adjustments.

Thriving District He rohe tōnui

Economic Development Te Whakawhanaketanga Ohaoha

Benefit

Public: 95-100% **Private: 0-5%**

Community Outcome The people are thriving, happy, safe and well.

Analysis

User / Beneficiary pays principle	Intergenerational equity principle	Exacerbator pays	Costs and benefits	Section 101(3) (b) impact modification

Rationale Private beneficiaries are the individuals who gain employment, retailers, tourist operators, motels, and other businesses.

As a result of applying the Step 2 consideration , the modification applied considered that the whole district benefits from an increased population, wealth and larger rating base.

Funding Sources

Operational: General Rate, Targeted Rate, Fees & Charges
Capital: General Rate, Targeted Rate, Reserves

Community Development Whanaketanga Hapori

Benefit

Public: 95-100% **Private: 0-5%**

Community Outcome The people are thriving, happy, safe and well.

Analysis

User / Beneficiary pays principle	Intergenerational equity principle	Exacerbator pays	Costs and benefits	Section 101(3) (b) impact modification

Rationale The provision of funding and support for community organisations, individuals and community development initiatives is of significant public benefit to the whole district and a greater number of people in the wider community will benefit from the expenditure.

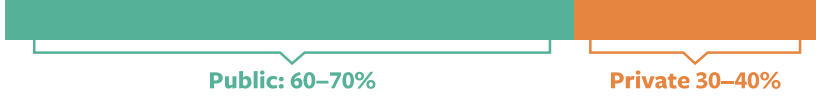

User pays is inconsistent with the idea of strengthening community initiatives.

Funding Sources

Operational: General Rate, Reserves

Improving our Environment Te wahakapaipai i te taiao

District Planning Te Whakamahere Ā-Rohe

<i>Benefit</i>	 <p style="text-align: center;">Public: 60–70% Private 30–40%</p>
<i>Community Outcome</i>	We are nimble; ensuring we have the capacity, innovation, and adaptability to improve community well-being, while promoting balanced and sustainable growth.
<i>Analysis</i>	<p>User / Beneficiary pays principle Intergenerational equity principle Exacerbator pays Costs and benefits Section 101(3) (b) impact modification</p> 
<i>Rationale</i>	There are two distinct beneficiaries of this activity, the first being the applicant and the second being the whole community by providing sufficient land with suitable zoning, infrastructure and services supports the expansion of economic activity. As a result of applying the Step 2 consideration, the modification applied considered that the wider benefits to the whole community, specific groups and their well being.
<i>Funding Sources</i>	<p>Operational: Fees & Charges, General Rate</p> <p>Capital: Loans, General Rate, Reserves</p>

Emergency Management Te Whakahaeretanga Ohotata

Benefit



Community Outcome

We work collaboratively, gaining strength from each other as challenges and opportunities arise, to make great things happen.

Analysis



Rationale

The primary purpose of civil defence is emergency preparedness with an initial response capability, providing a system for recovery following a natural disaster and Helping minimise the effects of a natural disaster on people and property.

This activity cannot be attributed to any individuals and therefore it is the community as a whole that benefits from this activity giving peace of mind for residents.

Funding Sources

Operational: General Rate, Subsidies
Capital: Loans, General Rate, Reserves



Waste Management - Transfer Station Ngā Mahi Para – Te Teihana Para

<i>Benefit</i>	
<i>Community Outcome</i>	<p>The natural environment is improved while still producing a diverse range of primary industry and food products.</p> <p>Quality community facilities and infrastructure is provided to meet the needs of future generations and support our long-term prosperity.</p>
<i>Analysis</i>	<p>User / Beneficiary pays principle Intergenerational equity principle Exacerbator pays Costs and benefits Section 101(3) (b) impact modification</p>
<i>Rationale</i>	<p>The private benefits of refuse and recycling include removal of solid waste and reducing potential health risks from stock-piling of solid waste.</p> <p>As a result of applying the Step 2 consideration, the modification applied considered that the public benefits of waste collection include preventing and avoiding health hazards, keeping the district tidy and attractive, creating a cleaner environment for current and future generations, helping to reduce congestion at the landfill, and Council delivering on the objectives outlined in the Waste Minimisation Plan.</p>
<i>Funding Sources</i>	<p>Operational: General Rate, Fees & Charges, Grants</p> <p>Capital: Loans, General Rate, Reserves</p>

Waste Management - Refuse Ngā Mahi Para - Para

Benefit



Community Outcome

The natural environment is improved while still producing a diverse range of primary industry and food products.

Quality community facilities and infrastructure is provided to meet the needs of future generations and support our long-term prosperity.

Analysis



Rationale

The private benefits of refuse collection include removal of household solid waste and reducing potential health risks from stock-piling of solid waste.

As a result of applying the Step 2 consideration, the modification applied considered that pricing is used as a tool to influence people's behaviour to achieve the reduction, reuse and recycling of waste.

Funding Sources

Operational: Fees & Charges, Grants
Capital: Loans, Fees & Charges, Reserves

Waste Management - Recycling Ngā Mahi Para - Hangarua

Benefit



Community Outcome

The natural environment is improved while still producing a diverse range of primary industry and food products.

Quality community facilities and infrastructure is provided to meet the needs of future generations and support our long-term prosperity.

Analysis



Rationale

Urban households and many commercial properties receive a kerbside recycling collection service and all properties have access to recycling bulk bins for glass and other materials at the transfer stations.

Rural residents that drop off recycling at bulk bins and recycling centres also use the services.

As a result of applying the Step 2 consideration, the modification applied considered that the public benefits from transfer station recycling include preserving the environment, saving landfill space, meeting community expectations for waste minimisation, and Council delivering on the objectives outlined in the Waste Minimisation Plan.

Funding Sources

Operational: Targeted Rate, Grants
Capital: Loans, Targeted Rate, Reserves

Stormwater Te Wai Ua

Benefit



Community Outcome

The natural environment is improved while still producing a diverse range of primary industry and food products.

Quality community facilities and infrastructure is provided to meet the needs of future generations and support our long-term prosperity.

Analysis



Rationale

Properties within the stormwater network areas benefit from collecting and disposing stormwater to limit flood damage. Property owners downstream from these areas also benefit.

As a result of applying the Step 2 consideration, the modification applied considered that there is also a public benefit of health and safety to the urban populations generally, and a lesser benefit to people outside the urban areas who may visit the urban areas.

Funding Sources

Operational: Targeted Rate
Capital: Loans, Targeted Rate, Reserves

Wastewater Te Wai Kino

Benefit



Community Outcome

The natural environment is improved while still producing a diverse range of primary industry and food products.

Quality community facilities and infrastructure is provided to meet the needs of future generations and support our long-term prosperity.

Analysis



Rationale

Wastewater services provide public benefits, including a clean and healthy environment for present and future generations, prevention of disease, maintenance of public health standards, enabling economic growth.

A good quality and effective wastewater disposal system is a key service to attract people and businesses to the district and to help sustain economic growth.

Scheme users receive significant private benefits from provision of a collective wastewater disposal scheme, including the removal of human waste and protection against disease.

Many rural and lifestyle properties have onsite wastewater disposal so do not directly benefit from Council's reticulated wastewater network.

There is a public health benefit particularly to people who live in urban areas, and also with the downstream effects of clean rivers benefiting the whole district.

Trade waste should pay fees and charges for inclusion in wastewater scheme.

As a result of applying the Step 2 consideration, the modification applied considered that the benefits from the wider community from a clean and healthy natural environment.

Funding Sources

Operational: Targeted Rate, General Rate, Fees & Charges, Reserves

Capital: Targeted Rate, Loans, Reserves, Grants and Subsidies

Water Supply Te Wai

Benefit



Community Outcome

The natural environment is improved while still producing a diverse range of primary industry and food products.

Quality community facilities and infrastructure is provided to meet the needs of future generations and support our long-term prosperity.

Analysis



Rationale

The public benefits from being connected to the available potable water supply for public health and services, recreational facilities, and enhancing well-being and economic development.

Private users benefit in the same way as the public, but also benefit in terms of personal health and wellbeing.

Farmers tapping into some schemes also benefit and contribute greatly to costs.

As a result of applying the Step 2 consideration, the modification applied considered that Water Supply also provides public benefits, including availability of water for public health and services (e.g. fire-fighting) and recreational facilities (e.g. gardens, swimming pools), enhancing community well-being and economic development.

Funding Sources

Operational: Targeted rates, Fee & Charges, Reserves

Capital: Targeted Rate, Loans, Reserves, Grants and Subsidies

Connected Communities He Hapori Tūhono

Animal Control Ngā Here Kararehe

Benefit



Community Outcome

The people are thriving, happy, safe and well.

Analysis



Rationale

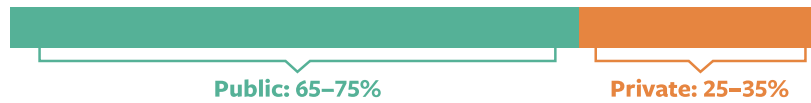
The majority of the costs for this activity should be borne by dog owners, as it is the existence of dogs in the community that gives rise to the need to carry out this activity. There is a small public benefit from animal education programmes.

Funding Sources

Operational: General Rate, Fees & Charges
Capital: Loans, Reserves, General Rate

Cemeteries Ngā Urupā

Benefit



Community Outcome

Quality community facilities and infrastructure is provided to meet the needs of future generations and support our long-term prosperity.

Analysis



Rationale

While the Burial and Cremation Act 1964 requires local authorities to provide cemeteries it is appropriate that the individual or family meet the costs of burial.

The private benefit is received by the families of the deceased, and to those researching family history.



The garden maintenance has a component of private and public benefit.

As a result of applying the Step 2 consideration, the modification applied considered that there is also a public benefit with communities benefiting from being able to have family members buried in their community.

Funding Sources

Operational: General Rate, Fees & Charges
Capital: Loans, General Rate, Reserves

Community Buildings Ngā Whare Hapori

<i>Benefit</i>	 <p style="text-align: center;">Public: 85–95% Private: 5–15%</p>
<i>Community Outcome</i>	Quality community facilities and infrastructure is provided to meet the needs of future generations and support our long-term prosperity.
<i>Analysis</i>	<p>User / Beneficiary pays principle Intergenerational equity principle Exacerbator pays Costs and benefits Section 101(3) (b) impact modification</p> 
<i>Rationale</i>	<p>Council-owned buildings and land provide significant public benefit and support a range of services and facilities for social and recreational use, to the entire district.</p> <p>Rural and community halls and recreation complexes provide significant public benefit through provision of multiuse venues for local communities and a hub for the community in the event of a natural disaster. Halls contribute to enhancing the community's sense of social connectedness, cultural wellbeing and civic pride.</p> <p>As a result of applying the Step 2 consideration, the modification applied considered that while individuals and local communities benefit from the use of the facilities the entire community benefits from the use of halls and recreational complexes for events such as training programmes, leisure, sporting activities and performing arts.</p>
<i>Funding Sources</i>	<p>Operational: Fees & Charges, General Rate</p> <p>Capital: Fees & Charges, General Rate, Reserves</p>

Libraries Ngā Whare Pukapuka

Benefit



Community Outcome

Quality community facilities and infrastructure is provided to meet the needs of future generations and support our long-term prosperity.

Analysis



Rationale

Libraries provide services and spaces for the community which promote lifelong learning and connectedness, as well as being repositories for important historical and community information.

Libraries also provide private benefit through individual access to written and online educational resources, research materials and leisure time reading.

It is fair for individuals to pay for some of the services users use in the library such as learning and personal development, printing services, etc

As a result of applying the Step 2 consideration, the modification applied considered that the acquisition of knowledge does have a high public benefit through contributing value to the community by people having access to knowledge, being well informed and by encouraging literacy.



Funding Sources

Operational: Targeted Rate, Fees & Charges
Capital: Loans, Targeted Rate, Reserves

Parks and Reserves Ngā Papa Tākaro me ngā Papa Rāhu (excluding domain boards Kāua ngā papa takiwā)

<i>Benefit</i>	
<i>Community Outcome</i>	Quality community facilities and infrastructure is provided to meet the needs of future generations and support our long-term prosperity.
<i>Analysis</i>	<p>User / Beneficiary pays principle Intergenerational equity principle Exacerbator pays Costs and benefits Section 101(3) (b) impact modification</p> 
<i>Rationale</i>	Parks and Reserves beneficiaries are the users, both local and visitors to the district, and in particular user groups such as sports clubs. It is not feasible to charge for many Council facilities as you cannot restrict access to reserves and playgrounds. All residents have access to reserves. Camping grounds benefit the users with low-cost holiday accommodation, and businesses by attracting visitors. The Domain Board is a self-funding function of Council, other than for depreciation and support costs, and is not included in the requirement for rates.
<i>Funding Sources</i>	<p>Operational: General Rate, Fees & Charges Capital: Loans, General Rate, Reserves</p>

Pensioner Housing Ngā Whare Kaumātua

<i>Benefit</i>	
<i>Community Outcome</i>	Quality community facilities and infrastructure is provided to meet the needs of future generations and support our long-term prosperity.
<i>Analysis</i>	<p>User / Beneficiary pays principle Intergenerational equity principle Exacerbator pays Costs and benefits Section 101(3) (b) impact modification</p> 
<i>Rationale</i>	The main beneficiaries are the pensioner flat tenants, who receive housing at rentals well below market rates.
<i>Funding Sources</i>	<p>Operational: Fees & Charges Capital: Asset Sales, Reserves</p>

Public Conveniences Ngā Ratonga Tūmatanui

Benefit



Community Outcome

Quality community facilities and infrastructure is provided to meet the needs of future generations and support our long-term prosperity.

Analysis



Rationale

Public conveniences are an essential service for the community and provide significant public benefit such as maintaining appropriate standards in public health and meeting the expectations of residents and visitors.

The wider community benefits from the provision of clean and safe toilets for travellers, shoppers, parents and children in commercial areas in particular, and for users of recreational facilities.

Businesses located near to public toilets also benefit indirectly, and the public generally benefit from reduced environmental degradation.

As a result of applying the Step 2 consideration, the modification applied considered that the benefits from the wider community.

Funding Sources

Operational: General Rate
Capital: Loans, General Rate, Reserves

Swimming Pools Ngā Puna Kaukau

Benefit



Community Outcome

Quality community facilities and infrastructure is provided to meet the needs of future generations and support our long-term prosperity.

Analysis



Rationale

Users of the pools are private beneficiaries and user fees reflect this. Council charges rates and some fees. The main fees are not collected by Council. They are set and collected by a trust or by management committees.

The Council funds a grant that represents only the public good proportion of costs. The fees collected by the Trust / local management reflect a high private benefit to individual users.

As a result of applying the Step 2 consideration, the modification applied considered that swimming pools are recreational facilities, and provide social benefits such as swimming coaching, and leisure opportunities for elderly people with health issues, and children and parents.

Funding Sources

Operational: Targeted Rate, Fees & Charges
Capital: Loans, Targeted Rate, Reserves

Building Control Ngā Here Waihanga

Benefit



Community Outcome

We are nimble; ensuring we have the capacity, innovation, and adaptability to improve community well-being, while promoting balanced and sustainable growth.

Analysis



Rationale

The building control activity is mainly funded by the beneficiaries of the service, as they can be easily identified.

Some public benefit exists from auditing Building Warrants of Fitness, inspection of swimming pool fencing, earthquake prone building administration and responding to complaints.

Applicants for consents receive significant private benefit through meeting legislative requirements and community expectations.

Private benefit may include an increase in property values over time.

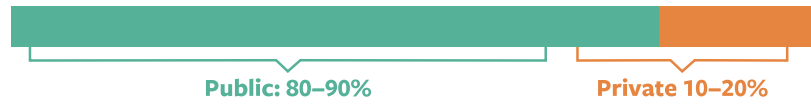
As a result of applying the Step 2 consideration, the modification applied considered that public benefit of Building Control include planned development of the district, protection of the public and consistency in building standards.

Funding Sources

Operational: Fees & Charges, General Rate
Capital: Loans, General Rate, Reserves

Compliance and Monitoring Te Tautuku me te Aroturuki

Benefit



Community Outcome

We work collaboratively, gaining strength from each other as challenges and opportunities arise, to make great things happen.

Analysis



Rationale

Consent applicants receive significant private benefits through meeting legislative requirements and community expectations.

The consent also provides a signal that food and licensed premises are of an acceptable standard of food and beverage hygiene to the consumer.

However most fees are set by government legislation and therefore full cost recovery is not always possible.

In the general inspection area it is often impossible to identify offenders or impractical to recover enforcement costs. The whole community benefits from these activities.

As a result of applying the Step 2 consideration, the modification applied considered that the public benefits from environmental health compliance and monitoring include enhancing public health and meeting the community's expectation for safe food and alcohol premises.

Funding Sources

Operational: Fees & Charges, General Rate
Capital: Loans, General Rate, Reserves

Roading Ngā Mahi Huarahi

Benefit



Community Outcome

Quality community facilities and infrastructure is provided to meet the needs of future generations and support our long-term prosperity.

Analysis



Rationale

The beneficiaries are the users of the roads, the owners of properties served by roads, the local community within the district and the wider community.

The roading network provides significant public benefit to the community, e.g. connections to other transportation networks, access and mobility for people, goods and service, locality and property identification and contributions to the social and economic well-being of the district

Substantial private benefit also exists through use of roads, and footpaths, access to locations, mobility and maintenance of property values.

The private benefit is collected via fuel taxes and road user charges by the government and allocated by a grant through NZ Transport Agency.

Funding Sources

Operational: Targeted Rate, Subsidies, Fees & Charges, Reserves
Capital: Targeted Rate, Subsidies, Reserves

Footpaths Ngā Ara Hīkoi

Benefit	<p>Public: 15–25% Private: 75–85%</p>
Community Outcome	Quality community facilities and infrastructure is provided to meet the needs of future generations and support our long-term prosperity.
Analysis	<p>User / Beneficiary pays principle Intergenerational equity principle Exacerbator pays Costs and benefits Section 101(3) (b) impact modification</p>
Rationale	Occupiers of urban residential and commercial properties which are served with footpaths benefit from easier access and the added value to the properties. While the primary benefit is for the people who use the footpaths, these users generally cannot be identified or be restricted from using footpaths from a public safety factor.
Funding Sources	<p>Operational: General Rate, Targeted Rate, Subsidies</p> <p>Capital: General Rate, Targeted Rate, Subsidies, Loans, Reserves</p>

Footpath – Town Centre Refurbishments

Ara Hīkoi – Ngā Whakapaitanga o Te Pokapū

Benefit	<p>Public: 90–100% Private: 0–10%</p>
Community Outcome	Quality community facilities and infrastructure is provided to meet the needs of future generations and support our long-term prosperity.
Analysis	<p>User / Beneficiary pays principle Intergenerational equity principle Exacerbator pays Costs and benefits Section 101(3) (b) impact modification</p>
Rationale	<p>Occupiers of urban residential and commercial properties which are served with footpaths benefit from easier access and the added value to the properties.</p> <p>The revitalisation the main town centres, ensuring safety and efficient pedestrian movement benefits the retail, dining and shopping establishments in each town.</p>
Funding Sources	<p>Operational: General Rate, Targeted Rate, Grants</p> <p>Capital: General Rate, Targeted Rate, Loans, Reserves, Grants</p>

Interactive Council He Kaunihera Pāhekoheko

Customer Services Ngā Ratonga Kiritaki

Benefit



Community Outcome

We work collaboratively, gaining strength from each other as challenges and opportunities arise, to make great things happen.

Analysis



Rationale

Service Centres primary function is about providing customer support and public information, however much of the time spent on private benefit work is of a very small duration and is therefore not directly recoverable.

As a result of applying the Step 2 consideration, the modification applied considered that the benefits from the wider community fro providing public information.

Funding Sources

Operational: General Rate
Capital: Loans, General Rate, Reserves

Communications Ngā Whakawhitiwhiti

Benefit



Community Outcome

We work collaboratively, gaining strength from each other as challenges and opportunities arise, to make great things happen.

Analysis



Rationale

Communications primary function is to increase community engagement and active participation in our district's development with communications that are clear, meaningful, transparent and timely.

This is achieved by providing public information to strengthen the relationship between Council and the communities we serve and seek to establish Council as a trusted and reputable organisation within the community.

The benefit of communications expands to all residents and ratepayers of the district.

Funding Sources

Operational: General Rate
Capital: Loans, General Rate, Reserves

Democracy Services Ngā Ratonga Manapori

Benefit



Community Outcome

We work collaboratively, gaining strength from each other as challenges and opportunities arise, to make great things happen.

Analysis



Rationale

Elected members represent the residents of the district. The benefit of representation is available to all residents and ratepayers of the district.

Funding Sources

Operational: General Rate, Reserves
Capital: Loans, General Rate, Reserves

He Whakarāpototanga Haupū Wāwahitanga Summary of Funding Splits

	Rates	Fees & Charges	Grants, Subsidies and other revenue
THRIVING DISTRICT			
Economic and Community Development			
• Economic Development	95-100%	0-5%	0-5%
• Community Development	95-100%	-	0-5%
IMPROVING OUR ENVIRONMENT			
Environmental Management			
• District Planning	60-70%	30-40%	0-5%
• Emergency Management	90-100%	-	0-10%
• Waste Management			
- Transfer station	70-80%	0-10%	10-20%
- Refuse	0-55%*	45-100%	-
- Recycling	90-100%	-	0-10%
Stormwater	95-100%	0-5%	0-10%
Wastewater	90-100%	0-10%	0-10%
Water Supply	90-100%	0-5%	0-5%
CONNECTED COMMUNITIES			
Community Facilities & Services			
• Animal Control	5-15%	85-95%	0-5%
• Cemeteries	65-75%	25-35%	0-5%
• Community Buildings	85-95%	5-15%	-
• Libraries	95-100%	0-5%	-
• Parks and Reserves	85-95%	5-10%	0-5%
• Pensioner Housing	-	100%	-

	Rates	Fees & Charges	Grants, Subsidies and other revenue
• Public Conveniences	100%	-	-
• Swimming Pools	85-100%	0-15%	0-10%
Regulatory Compliance			
• Building Control	45-55%	45-55%	0-5%
• Compliance & Monitoring	80-90%	10-20%	0-5%
Transportation			
• Footpath			
- Footpath	15-25%	0-5%	75-85%
- Town centre Refurbishments	90-100%	-	0-10%
• Roading	25-35%	0-5%	65-75%
INTERACTIVE COUNCIL			
Governance & Community Engagement			
• Customer Services	100%	-	-
• Communications	100%	-	-
• Democracy Services	90-100%	-	0-10%

*Council in Year 4 of the LTP will explore the introduction of a kerbside refuse collection service that is proposed to be funded via rates