



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 20 May 2026** commencing at **1:00 pm**.

Corin Haines
Chief Executive

Agenda

- 1. Present**
- 2. Apologies**
- 3. Reports**
- 3.1 Presentation - Revenue and Financing Policy Funding Needs Assessment**
- 4. Closure**

2

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.



LONG TERM PLAN 2027-37
**Revenue and Financing Policy -
Funding Needs Assessments**

WEDNESDAY, 20 MAY 2026



TARARUA LTP 2027 Workshop Reader
DISTRICT COUNCIL

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3.1 Presentation - Revenue and Financing Policy Funding Needs Assessment
 Attachment 1 LTP 2027 Workshop Presentation - Revenue and Financing Policy Funding Needs Assessment - 20 May 2026

TARARUA DISTRICT COUNCIL LONG TERM PLAN 2027 – BIRD'S EYE VIEW (13/05/2026)											
1. PREPARATION		2. PLANNING AND REVIEW			3. CONSULTATION		4. ADOPTION + CLOSE				
OCT – DEC 2025		JAN – APR 2026			MAY – AUG 2026		SEPT – DEC 2026	JAN – APRIL 2027	MAY – SEPT 2027		
SCENE SETTING	Project initiation Strategic Stocktake Environmental Scan Financial health check Project Kick-off	Strategy setting Forecasting assumptions Project Kick-off	Activity Overviews and Grouping Infrastructure Strategy Asset/Activity Management Plans Big issues and opportunities Asset Management Policy	Performance Framework/levels of service Activity Statements							
ASSETS AND ACTIVITIES											
POLICY		Significance and Engagement Policy ⓐ (w) and (x) and (y) and (z) and (aa) and (ab) and (ac) and (ad) and (ae) and (af) and (ag) and (ah) and (ai) and (aj) and (ak) and (al) and (am) and (an) and (ao) and (ap) and (aq) and (ar) and (as) and (at) and (au) and (av) and (aw) and (ax) and (ay) and (az) and (ba) and (bb) and (bc) and (bd) and (be) and (bf) and (bg) and (bh) and (bi) and (bj) and (bk) and (bl) and (bm) and (bn) and (bo) and (bp) and (bq) and (br) and (bs) and (bt) and (bu) and (bv) and (bw) and (bx) and (by) and (bz) and (ca) and (cb) and (cc) and (cd) and (ce) and (cf) and (cg) and (ch) and (ci) and (cj) and (ck) and (cl) and (cm) and (cn) and (co) and (cp) and (cq) and (cr) and (cs) and (ct) and (cu) and (cv) and (cw) and (cx) and (cy) and (cz) and (da) and (db) and (dc) and (dd) and (de) and (df) and (dg) and (dh) and (di) and (dj) and (dk) and (dl) and (dm) and (dn) and (do) and (dp) and (dq) and (dr) and (ds) and (dt) and (du) and (dv) and (dw) and (dx) and (dy) 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FINANCIAL			Budget process Financial Strategy	Rating System Rates Remission Policy Fees + Charges Budget inputs	B1 B2 B3 B4 B5 Final draft						
CONSULTATION			Early engagement		Develop CD			Consultation	Hearings Deliberations		
AUDIT			Early meeting with Audit firm setting and expectations					Audit of CD and supporting info	Audit review of final LTP		
DOC DEVELOPMENT								Develop LTP doc	Adopt LTP ⓐ Project debrief and close		
NON-LTP MAHI	Annual Plan 2026/27 Annual Report Quarterly reporting	EBP System upgrade Systems Improvement Class & Venue transition	Includes 3M transition process New ICE Systems Improvement Policy consult	Dog reports NZTA Funding appts Annual Plan 2026/27 Annual Plan 2027 Rag review	Eligions Annual Report Quarterly reporting			Quarterly reporting	3 Water Raw consultation?		



Workshop purpose:

To present the draft activity funding needs assessments (FNAs) for consideration and discussion by Elected Members.

Guidance needed from Elected Members

In these workshops we will work our way through the funding needs assessments for each activity together. By the end of the sessions, Management would like guidance on:

- Whether the funding sources/splits for each activity are appropriate so far,
- Are there any that you would like officers to consider further? If so, what would you like to explore?

This workshop is to provide information and seek guidance only. No decisions will be made.

Relevant decision/adoption date: These assessments are part of the process of reviewing the Revenue and Financing Policy. The Policy will remain draft and must be consulted on using the special consultative procedure. It will be consulted on alongside the LTP in around March/April 2027 and must be adopted before the LTP by 30 June 2027.

Strategic alignment

The Purpose of Local Government

According to Section 10 of the Local Government (System Improvements) Amendment Bill, the purpose of local government is—

- a) to enable democratic local decision-making and action by, and on behalf of, communities; and
- b) to meet the current and future needs of communities for good-quality, cost-effective, and local—
 - i. infrastructure; and
 - ii. public services; and
 - iii. performance of regulatory functions; and
- c) to support local economic growth and development by fulfilling the purpose set out in paragraph (b).

The Revenue and Financing Policy gives effect to the proposed updated purpose of local government by setting out how Council will fund its activities in a way that is transparent, equitable, and financially sustainable. It supports democratic decision-making by clearly showing how costs are allocated across the community and the rationale for those decisions, enabling informed discussion and accountability.



The policy ensures that funding decisions are aligned with the nature of each activity, including who benefits, who creates the need, and the period of benefit. This promotes the delivery of good-quality, cost-effective infrastructure, public services, and regulatory functions by matching funding tools (such as general rates, targeted rates, and user charges) to the characteristics of the activity.

By providing a structured and consistent framework for funding decisions, the policy also supports long-term planning and financial resilience, ensuring that current and future community needs can be met without placing an unreasonable burden on any one group. In doing so, it underpins the delivery of services and infrastructure that enable local economic growth and development.

LGA requirements for the Revenue and Financing Policy

There are several sections in the LGA relevant to the RFP. The table below from Lizzy Weissing’s presentation (29 April 2026) outlines the key aspects of the Financial Management requirements of the LGA:

Lizzy Weissing’s presentation (29 April 2026), slide 6

Section references in subpart 3 of Part 6 of the LGA					
100	101	101A	101B	102	103
Balanced budget requirement	Financial management	Financial strategy	Infrastructure strategy	Funding and financial policies	Revenue and financing policy
operating revenues ≥ operating expenses (unless exceptions apply)	Councils must: - manage finances prudently - make effective provision for meeting expenditure needs - in deciding funding sources, consider section 101(3) matters	10+ years Set out factors that are expected to have a significant impact on the Council; limits on rates increases and borrowing; delivery capability	30+ years Set out infrastructure issues and options for dealing with them	Adopt specified policies to provide predictability and certainty about sources and levels of funding Including the RFP	

The process and requirements for the review of the Revenue and Financing Policy is prescribed in LGA sections 101 and 103 (see Process of the Revenue and Financing Policy review section below).



Council’s strategic framework (currently draft)

A future-focused district, backed by a trusted, ‘can-do’ council.

TARARUA DISTRICT COUNCIL

Our Strategic Pillars

<p><u>Affordability/Efficiencies</u></p> <p>We will deliver high quality, affordable, and efficient services by staying focused on what matters most.</p>	<p><u>Reputation/Identity</u></p> <p>We will strengthen trust through integrity, accountability, and meaningful engagement with our people and partners.</p>	<p><u>Resilience/Growth</u></p> <p>We will drive decisive, future focused development that positions Tararua as a strong, resilient, and forward ready district.</p>
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What this means for our community

<p><u>Affordable, efficient core services that deliver clear value</u></p> <p>Our district receives reliable core services that are affordable, well-maintained, and delivered efficiently. <u>We will keep rates and charges as low as we can.</u></p>	<p><u>Trusted leadership and meaningful community voice</u></p> <p>Our communities trust Council <u>to lead with integrity, listen early, explain decisions clearly,</u> and reflect local voices.</p>	<p><u>A resilient, prosperous district with opportunities for people and business</u></p> <p>Our district is resilient, future-ready, and well connected. It’s an attractive place to live, work, and invest, with growth welcomed and affordability, character, and long-term wellbeing is managed.</p>
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Each activity has been assessed for alignment with Council’s community outcomes (see column B in the assessments).

Significance and engagement

While no decisions are yet being made, the review of this policy is potentially a matter of significance according to the following criteria from section 8 of the [Significance and Engagement Policy](#):

- The degree to which the issue / decision has a new financial impact on Council or the rating levels of its communities
- The degree to which a decision or action would require a change in an underlying strategic policy.
- The level of district interest in the decision

Section 102(4) of the LGA requires that Council consults on any amendments to this policy under section 82 (the principles of consultation), however, The policy must be included in the LTP, so it will be included in formal consultation for the LTP (Section 83, special consultative procedure) in March/April 2027.



Related forecasting assumptions and risk

This review takes into account the following assumptions:

Assumption	Relevance
That the Local Government (System Improvements) Amendment Bill will be enacted during the LTP period and any changes to planning, accountability, service delivery or performance frameworks can be accommodated within existing structures and baseline resourcing unless central government signals funding, mandates or transitional support.	An initial review of the activities Council delivers has been undertaken in accordance with sections 10 and 11 of the System Improvements Bill. These activities have undergone a funding needs assessment. If changes are made to the Bill in the process of it being passed into law that impact the activities Council delivers, the funding needs assessments may need to be revisited.
That NZ Transport Agency Waka Kotahi Funding requirements/specifications won't change to the point they materially raise operating costs; subsidy (FAR) of 73% continues for eligible maintenance/renewals (2024–27 baseline), with 93% targeted for Cyclone Gabrielle recovery over LTP Years 1–3; FAR is reviewed in 2026/27 for the 2027–2030 NLTP.	If the FAR rate changes, this may impact the revenue balance for the Transportation activities. Confirmation of the FAR is expected to be released by Waka Kotahi in August 2027.
That Council can borrow to required levels via LGFA and banking relationships, with a track record of covenant compliance.	Borrowing circumstances change, this may impact the revenues options available to Council. We may need to revisit any activities where funding relies on borrowing (in part or in whole).

Risk Appetite

Council's risk appetite for **Rates Setting** is **Low**. A low risk appetite means Council prioritises compliance and conservative decision-making, with decisions favouring proven, lower-risk approaches with sound risk mitigations.

Rates Setting Risk Appetite Statement:

"Council is committed to a robust legally compliant rates setting process that includes clear and transparent consultation with the community and aligns with its strategic objectives.

Strict Local Government Act and audit requirements, including community engagement, mean Council must ensure its rates setting process is accurate and compliant." (Refer Page 29 of the Risk Management Framework available on the Big Tin Can)

The review of the RFP directly relates to this risk appetite.



Purpose of the Revenue and Financing Policy review

The purpose of the review of the RFP is to make sure Council is funding its activities in a fair, logical, and transparent way taking into consideration who benefits, who causes the need, and who can reasonably pay.

The RFP must be reviewed as part of the wider LTP process as part of the process of ensuring “adequate and effective provision in its long-term plan ... to meet [its] expenditure needs” (LGA s101(2)).

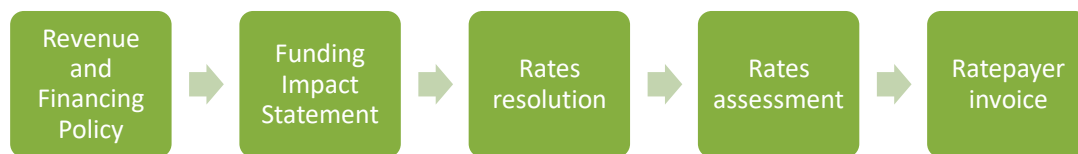
Process of the Revenue and Financing Policy review

Why is this important?

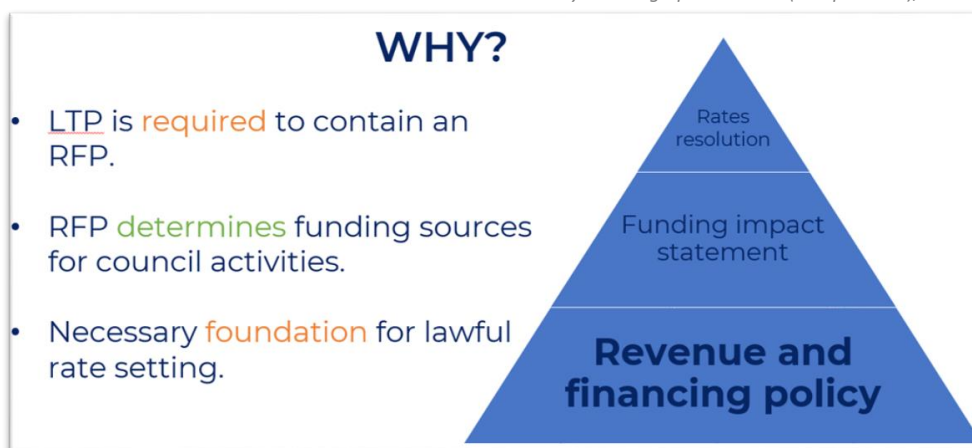
The Revenue and Financing Policy (RFP) determines for each activity of Council:

- the funding sources,
- the balance of rates and user pays,
- the different types of rates used.

The funding decisions you make directly affect every person’s rates bill.

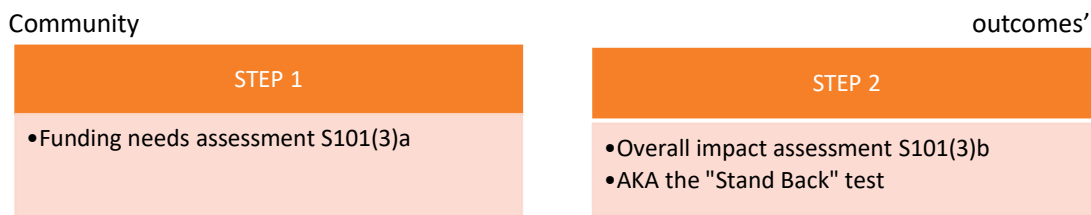


Lizzy Weissing’s presentation (29 April 2026), slide 4



What is the process?

The review of the RFP must be undertaken in two sequential steps:



STEP 1: FUNDING NEEDS ASSESSMENT

The LGA specifies the assessment considerations in relation to each activity to be funded:

- i. the community outcomes to which the activity primarily contributes; and
- ii. the distribution of benefits between the community as a whole, any identifiable part of the community, and individuals; and
- iii. the period in or over which those benefits are expected to occur; and
- iv. the extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity; and
- v. the costs and benefits, including consequences for transparency and accountability, of funding the activity distinctly from other activities; [and then Step 2...]

STEP 2: OVERALL IMPACT ASSESSMENT

The overall impact of any allocation of liability for revenue needs on the current and future ~~social, economic, environmental, and cultural well-being of the community communities~~ social, economic, environmental, and cultural well-being of the community communities.¹

Lizzy Weissing's presentation (29 April 2026), slide 11

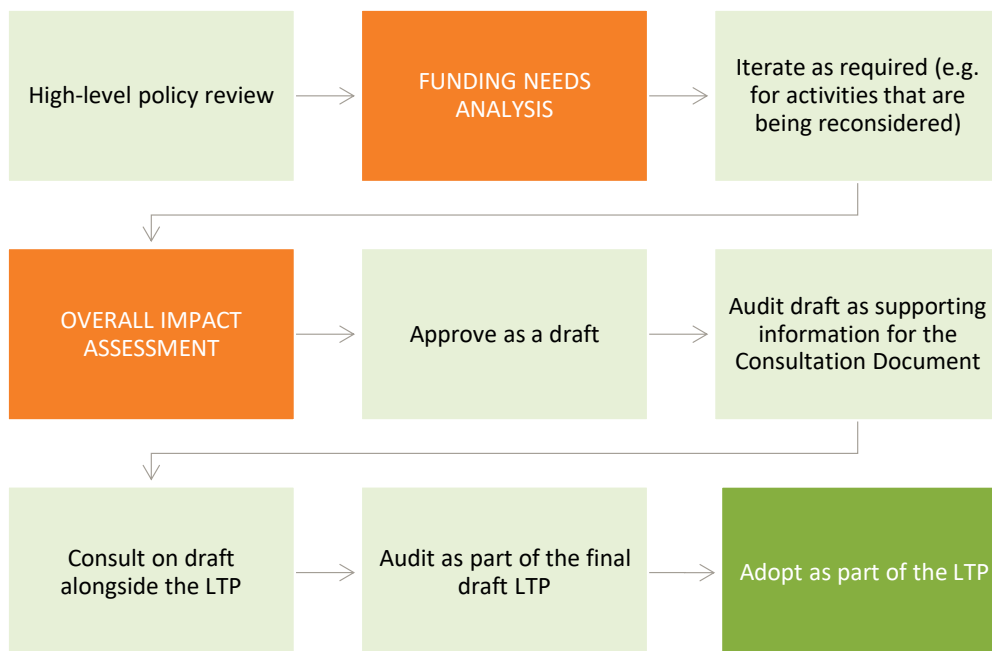
IT'S NOT JUST ABOUT BENEFITS!

- No internal hierarchy amongst section 101(3)(a) factors.
- **Policy** not science – does not require close correlation between benefit and rate imposed.
- One factor may assume greater significance in a particular case, but even still, factors may pull against each other.
- Rating system is taxation system, not user-pays.
- **Flexibility** is afforded to local authorities.
- Involves consideration of "imponderables".
- "Standback" consideration in section 101(3)(b).

¹ Changes required by the System Improvements Bill.



Wider review process



The review process so far

- Early April – High-level policy review undertaken by Lizzy Weissing. Most of her observations will be addressed at a later stage in the review process, after Council has progressed the funding needs assessments.
- Throughout April – Staff undertook Funding needs assessment for each activity.
- Initial legal review/sense check.
- 29 April 2026 - Workshop – Introduction to the Revenue and Financing Policy – Presented by lawyer Lizzy Weissing
- 20 May (today) – Funding Needs Assessment workshop 1.
- 27 May - Funding Needs Assessment workshop 2.

Dependencies

The RFP review relies on:	What relies on the review of the RFP?
<ul style="list-style-type: none"> • Confirmation of Council’s Strategic framework • Activity Grouping review and confirmation • An understanding of the purpose of the policy and the funding tools available 	<ul style="list-style-type: none"> • The way all activities of Council are funded. • The review of the rating system • The fair and accurate setting of rates



What is needed from Council?

- Involvement and direction in the funding needs analysis
- Involvement and direction in the overall impact assessment
- Approval for audit (pre and post consultation)
- Adoption as part of the LTP

Discussion

Relationship to activity budgets





The RFP is not about the amount of money needed to fund an activity. It is about where the money required to fund an activity comes from. For example:

Activity costs (per year)	Activity funding sources		
	100% General Rate	60% General Rate 40% Targeted Rate	20% General Rate 80% User Pays
\$1M per year	\$1M from General Rate	\$600K from General Rate \$400K from Targeted Rate	\$200K from General Rate \$800K from Fees and Charges
\$500K per year	\$500K from General Rate	\$300K from General Rate \$200K from Targeted Rate	\$100K from General Rate \$400K from Fees and Charges

Step 1 – Funding needs assessment

Today’s discussion is part of STEP 1 of the review process under the LGA.

The table below is an example of a funding needs assessment. Columns 2-5 address the 101(3) considerations. Column 6 shows the current (2024 policy) funding approach for that activity, including a management recommendation about whether an adjustment to the funding approach is appropriate. Column 7 provides an overall rationale for the funding approach, taking the full assessment into account.

-  A science
-  An equation
-  A hierarchy
-  A policy decision - after weighing up all the considerations



Available funding sources

The funding sources available to Council under LGA 103(2) are:

Source	Summary description	% of Council's Total Operating Funding
a) general rates, including— i. choice of valuation system; and ii. differential rating; and iii. uniform annual general charges:	<ul style="list-style-type: none"> - A rate set across all properties, usually based on capital value, land value, or a mix. - Used to fund general (district-wide) activities. - Varies by property value (higher value properties generally pay more). <p>Differential Rates</p> <ul style="list-style-type: none"> - Different levels of rates for different categories of properties (not a separate rate). - Categories can be based on factors like land use, location, or property characteristics. - Used to reflect differences in benefit received, ability to pay, or the impact a property has on services <p>Uniform Annual General Charge (UAGC)</p> <ul style="list-style-type: none"> - A fixed amount per rating unit (e.g. per property). - Used to fund general (district-wide) activities. - Does not vary by property value, use, or demand. 	25%
b) targeted rates:	<ul style="list-style-type: none"> - Rates where the benefit or use of a service can be assigned to specific households or communities - A rate set to fund a specific activity or group of activities. - Can be applied to all properties or only a defined group (e.g. those receiving a service). - Can be set as a fixed charge, a value-based rate, or a mix. 	40%
c) lump sum contributions:	<ul style="list-style-type: none"> - A fixed contribution paid by a person or property owner toward a specific cost or project. 	0%

	<ul style="list-style-type: none"> - Usually applied in limited or specific circumstances authorised by legislation.0 	
d) fees and charges:	<ul style="list-style-type: none"> - A fee charged to the person who uses a service. - Used to fund specific services at the point of use. - Varies by usage or demand (you pay more if you use more). 	
e) interest and dividends from investments:	<ul style="list-style-type: none"> - Income earned from Council investments, such as interest, shares, or investment funds. - Can be used to help fund Council activities and reduce reliance on rates. 	
f) borrowing:	<ul style="list-style-type: none"> - Money borrowed by Council to fund capital projects or spread costs over time. - Often used for long-life infrastructure where future users will also benefit. 	
g) proceeds from asset sales:	<ul style="list-style-type: none"> - Income received from selling Council assets. - Can be used to fund new assets, repay debt, or support other Council priorities as agreed with Community. 	
h) development contributions:	<ul style="list-style-type: none"> - Contributions charged to developers to help fund infrastructure needed for growth. - Used to ensure growth-related costs are partly met by growth. - Central government intends to replace DCs with a development levy system in mid-2026. - Council does not currently have a policy that supports the collection of DCs (or levies). 	Council does not currently have a policy that supports the collection of DCs (or levies).
i) financial contributions under the Resource Management Act 1991:	<ul style="list-style-type: none"> - Contributions required through resource consents to address the effects of development. - Typically used for environmental or infrastructure-related purposes. 	Council does not currently have a policy that supports the collection of FCs.

	<ul style="list-style-type: none"> - Council does not currently have a policy that supports the collection of FCs. 	
j) grants and subsidies:	<ul style="list-style-type: none"> - Funding received from external organisations, such as central government or NZTA. - Helps offset the cost of delivering activities or projects. 	26% Waka Kotahi NZTA FAR, Waste Levy, Creative Communities, Mayor's Taskforce for Jobs
k) any other source:	<ul style="list-style-type: none"> - Any other lawful source of funding available to Council. - May include sponsorship, donations, insurance recoveries, or lease income. 	9% (includes fees and charges of 8%)

A summary table is provided in Appendix B which briefly describes each source, when it is typically used, advantages, and risks / limitations.

Proposed changes to current activity funding sources

The funding needs assessments for each activity has been provided as Appendices C - J. The appendices are in the order the activities will be presented at workshop.

Having undertaken a s101(3) funding needs assessment for each activity Management is recommending a change to the following activities:

Group	Key Activities	Current funding sources	Recommended change	Rationale	Impact
Transportation	Roading and Footpaths	15 – 35% General & Targeted Rate 0 – 5% Fees & Charges 65 – 85% Subsidy	No Change	Note: 73% Funding Assistance Rate (FAR) from NZTA stays same unless we hear otherwise in August	Any reduction in subsidy funding from NZTA would increase the rates requirement.
Waste Management and Minimisation	Waste Management and Minimisation				
		- Transfer Stations			
		- Refuse/Landfill			

3.1 Presentation - Revenue and Financing Policy Funding Needs Assessment
 Attachment 1 LTP 2027 Workshop Presentation - Revenue and Financing Policy Funding Needs
 Assessment - 20 May 2026

Emergency Management	- Recycling	90 - 100% General Rate	80-90% General Rate	Surfaces the assistance of the Waste Levy from Central Govt.	No impact. Historically Council has not rated for the value of the levy received.
	- Kerbside	0 - 10 % Fees & Charges.	0-10% Fees & Charges 0-10% Subsidy	Newly separated from other waste management activities	No impact. Already provided by way of a targeted rate.
Regulatory Services	Emergency Management				
	District Planning and Consents	60-70% General Rate 30-40% Fees and charges	70-80% from the General Rate. 20-30% from fees and charges		Increase to the regulatory function will likely increase the rates requirement, no change is recommended to the Consenting part of Planning activity.
Community and Recreational Facilities	Compliance and Monitoring				
	Animal Control				
	Building Control	Possibly?			
	Parks and Reserves Forestry			Newly separated out from Parks and Reserves. Forestry is a self-funding activity of Council so does not contribute to any rates requirements.	No impact
	Public Conveniences				
	Community Buildings	85 - 95% General rate	TBC - We plan to do further work in this		

Strategy, Policy, and Governance Community	Swimming Pools	5 - 15% Fees and Charges. Generally, over the past few years, fees have not increased to encourage usage of the facilities	space to explore other funding splits.		
	Cemeteries	85 - 100% Targeted Rate (by activity) 0 - 15 % Fees and Charges	TBC - Will look to increase once in line with changes required to incorporate Pahatua new indoor complex.		
	Pensioner Housing	N/A			
	Aerodrome		0-10% General rate 90-100% Fees & Charges	Separated out from the Parks and Reserves activity	No impact. Recommended funding is align to current allocations.
	Strategic Planning and Policy Democracy Services				
	Customer Services				
	Libraries				
	Communications				
	Visitor Information				
	Economic Development				
Community Engagement	100% General Rate	95-100% General Rate 0-5% Subsidy	The inclusion of the subsidy recognises self-funding activities like Mayor's Taskforce for Jobs and Creative Communities Grants Scheme.	No impact. Historically Council has not rated for the value of the external funding received.	

Community views

In the 2024–2034 Long Term Plan (LTP), Council shifted its approach toward a greater proportion of user-pays funding across activities. One of the key areas this affected was the Cemetery activity, where changes were made to the fee structure.

These changes included increases to the cost of reserving plots. The intention was twofold: to ensure that sufficient funding is available to cover the long-term maintenance of cemeteries, and to discourage the early reservation of plots. While cemeteries currently have capacity, high levels of plot reservations would require Council to expand cemetery infrastructure sooner than is physically necessary.

There were also increases to interment fees. Council received community feedback expressing concern about these increases. In response, Council reviewed the pricing during and after consultation to ensure that interment fees appropriately reflect the direct costs of each service, without incorporating wider costs. This approach was taken to avoid placing undue financial pressure on funeral directors and the community

Management recommendation

Recommended adjustments to activity funding sources are summarised in the Discussion section above and in the corresponding Funding Needs Assessment appendices.

Questions

If Elected Members have questions, please submit them via the LTP Question Form question form (link and QR code included below) before 9am Monday and Management will attempt to prepare the answers in advance of the workshop. Questions will also be taken during the workshop.

Questions Form Click here: [LTP 2027/2037 - Request for Information](#)

(Full link):

<https://www.cognitofirms.com/TararuaDistrictCouncil/LTP20272037RequestForInformation>



Next steps

Date	Action	Who
27 May 2026	Funding Needs Assessment Workshop 2	Council
	More research on the funding sources for the activities that are indicated as still under review.	Management
TBD	Overall Impact Assessment Workshop	Council
TBD	Approve draft for audit	Council



Appendices

Appendix A: Revenue and Financing Policy requirements in the LGA 2002

101 Financial management

- (1) A local authority must manage its revenues, expenses, assets, liabilities, investments, and general financial dealings prudently and in a manner that promotes the current and future interests of the community.
- (2) A local authority must make adequate and effective provision in its long-term plan and in its annual plan (where applicable) to meet the expenditure needs of the local authority identified in that long-term plan and annual plan.
- (3) The funding needs of the local authority must be met from those sources that the local authority determines to be appropriate, following consideration of,—
 - (a) in relation to each activity to be funded,—
 - (i) the community outcomes to which the activity primarily contributes; and
 - (ii) the distribution of benefits between the community as a whole, any identifiable part of the community, and individuals; and
 - (iii) the period in or over which those benefits are expected to occur; and
 - (iv) the extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity; and
 - (v) the costs and benefits, including consequences for transparency and accountability, of funding the activity distinctly from other activities; and
 - (b) the overall impact of any allocation of liability for revenue needs on the current and future social, economic, environmental, and cultural well-being of the community.

102 Funding and financial policies

- (1) A local authority must, in order to provide predictability and certainty about sources and levels of funding, adopt the funding and financial policies listed in subsection (2).
- (2) The policies are—
 - (a) a revenue and financing policy; and
 - (b) a liability management policy; and
 - (c) an investment policy; and
 - (d) a policy on development contributions or financial contributions; and
 - (e) a policy on the remission and postponement of rates on Māori freehold land; and
 - (f) in the case of a unitary authority for a district that includes 1 or more local board areas, a local boards funding policy.
- (3) A local authority may adopt either or both of the following policies:
 - (a) a rates remission policy;
 - (b) a rates postponement policy.
- (3A) The following policies must also support the principles set out in the [Preamble](#) to Te Ture Whenua Maori Act 1993:
 - (a) the revenue and financing policy, the policy on development contributions or financial contributions, and the policy on the remission and postponement of rates on Māori freehold land adopted under subsection (1);
 - (b) any rates remission policy or rates postponement policy adopted under subsection (3).
- (4) A local authority—
 - (a) must consult on a draft policy in a manner that gives effect to the requirements of [section 82](#) before adopting a policy under this section;
 - (b) may amend a policy adopted under this section at any time after consulting on the proposed amendments in a manner that gives effect to the requirements of [section 82](#).



103 Revenue and financing policy

- (1) A policy adopted under [section 102\(1\)](#) must state—
 - (a) the local authority's policies in respect of the funding of operating expenses from the sources listed in subsection (2); and
 - (b) the local authority's policies in respect of the funding of capital expenditure from the sources listed in subsection (2).
- (2) The sources referred to in subsection (1) are as follows:
 - (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) interest and dividends from investments:
 - (e) borrowing:
 - (f) proceeds from asset sales:
 - (g) development contributions:
 - (h) financial contributions under the [Resource Management Act 1991](#):
 - (i) grants and subsidies:
 - (ia) *[Repealed]*
 - (j) any other source.
- (3) A policy adopted under [section 102\(1\)](#) must also show how the local authority has, in relation to the sources of funding identified in the policy, complied with [section 101\(3\)](#).
- (4) If a local authority amends its revenue and financing policy under [section 93\(4\)](#), only a significant amendment to the policy is required to be audited in accordance with [sections 93D\(4\)](#) and [94](#).

LGA Schedule 10 (Content requirements for the LTP)

10 Revenue and financing policy

A long-term plan must include a local authority's revenue and financing policy already adopted under [section 102\(1\)](#).
Schedule 10 clause 10: amended, on 8 August 2014, by [section 72](#) of the Local Government Act 2002 Amendment Act 2014 (2014 No 55).



Appendix B: Funding Sources - Summary table

Source/mechanism	What it is	When it is typically used	Key advantages	Key risks / limitations
General rates (TDC uses land value)	Rates applied across the whole district	Widely-benefiting services	Simple, broad-based, stable revenue	Weak link between use and payment
Uniform Annual General Charge (UAGC)	Fixed charge per rating unit	Ensuring all ratepayers contribute a base amount	Simple, predictable	Same charge regardless of ability to pay
Targeted rates	Rates applied to specific groups or areas	When benefits are localised or identifiable	Stronger fairness (beneficiary pays)	Can be complex to define boundaries
Lump sum contributions	Voluntary upfront payments instead of rates	Niche situations	Flexibility	Limited applicability
User charges (fees and charges)	Direct charges to users of a service	When individual use can be identified	Strong user-pays signal; demand management	Can reduce access; revenue volatility
Interest and dividends from investments	Income earned from Council investments or financial assets	Where Council holds reserve funds, investments, or shares	Can offset rates; provides additional revenue stream	Revenue can fluctuate with market conditions; investment risk
Borrowing (debt funding)	Spreading costs over time	Long-life assets; intergenerational equity	Aligns cost with future beneficiaries	Interest costs; debt limits
Proceeds from asset sales	Income received from selling Council assets	Asset rationalisation; funding capital projects or debt reduction	Can release capital for priority projects	One-off revenue source; loss of future asset/service value
Development contributions / financial contributions	Charges on new development	Growth-related infrastructure costs	Growth pays for growth	Can affect development feasibility
Subsidies / grants (external funding)	Funding from central govt or others	Where external benefit or co-funding exists	Reduces local burden	Uncertain; may come with conditions
Reserves (use of savings)	Using accumulated funds	Smoothing costs or funding specific purposes	Reduces rate spikes	Finite; may defer real costs
Commercial / investment income	Returns from council assets	Where council owns revenue-generating assets	Offsets rates	Exposure to market risk

Appendix C: Emergency Management Group Funding Needs Assessment

In compliance with LGA 2002, s101(3)(a)						MANAGEMENT RECOMMENDATION	
ACTIVITY	COMMUNITY OUTCOMES TO WHICH THE ACTIVITY PRIMARILY CONTRIBUTES (s101(3)(a)(i))	WHO BENEFITS? (s101(3)(a)(iii))	PERIOD OF BENEFIT (s101(3)(a)(iii))	WHO OR WHAT CREATES THE NEED? (s101(3)(a)(iv))	SEPARATE (DISTINCT) FUNDING (s101(3)(a)(v))	FUNDING SOURCE(S)	RATIONALE FOR FUNDING SOURCE(S)
	<i>Note which of the community outcomes to which the activity primarily contributes.</i>	<i>The distribution of benefits between the community as a whole, any identifiable part of the community, and individuals.</i>	<i>The period in or over which those benefits are expected to occur.</i>	<i>The extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity.</i>	<i>The costs and benefits, including consequences for transparency and accountability, of funding the activity distinctly from other activities.</i>	<i>In light of the assessment of the columns to the left, identify the most appropriate type of funding source and an indicative % weighting.</i>	<i>Provide a brief rationale for the funding source and weighting you have recommended.</i>
Emergency Management	Contributes to all of the Community Outcomes: Affordable, efficient core services that deliver clear value A resilient, prosperous district with opportunities for people and business Trusted leadership and meaningful community voice	The benefits accrue primarily to the community as a whole through protection of life, property, and critical infrastructure, with identifiable benefits to sections of the community such as vulnerable populations, businesses, and lifeline utilities. Individuals also benefit through increased safety, preparedness, and access to coordinated emergency response and recovery support.	Short term benefits arise through emergency response activities that protect life and property during events. Medium term benefits arise through recovery efforts and enhanced preparedness, reducing the impact of future events. Long term benefits arise through improved community resilience, risk reduction, and the capacity to withstand and recover from emergencies over time.	The need for Emergency Management arises from natural hazards, climate-related risks, and human-induced events, alongside the exposure created by population distribution, land use, and critical infrastructure. It is also driven by statutory obligations and strong community expectations for coordinated preparedness, response, and recovery capability.	Separate funding provides a low benefit, as the costs of emergency management are not readily attributable to identifiable individuals or groups and the benefits are non-excludable and shared across the entire community. The administrative costs and practical limitations of attempting to allocate costs to specific users outweigh any gains in transparency or accountability from distinct funding mechanisms.	90-100% General Rate 0-10% Subsidies Recommendation: No change to the 2024 policy.	A predominantly general rate funding approach reflects that emergency management delivers essential, non-excludable public safety and resilience benefits to the entire community. External subsidies, where available, offset a small portion of costs, particularly for specific programmes or recovery activities, but do not materially change the broad community-wide funding basis.

Appendix D: Transportation Group Funding Needs Assessment

In compliance with LGA 2002, s101(3)(a)						MANAGEMENT RECOMMENDATION	
ACTIVITY	COMMUNITY OUTCOMES TO WHICH THE ACTIVITY PRIMARILY CONTRIBUTES (s101(3)(a)(i))	WHO BENEFITS? (s101(3)(a)(iii))	PERIOD OF BENEFIT (s101(3)(a)(iii))	WHO OR WHAT CREATES THE NEED? (s101(3)(a)(iv))	SEPARATE (DISTINCT) FUNDING (s101(3)(a)(v))	FUNDING SOURCE(S)	RATIONALE FOR FUNDING SOURCE(S)
Roading	Affordable, efficient core services that deliver clear value: A resilient, prosperous district, with opportunities for people and business.	Community as a whole: - Reliable access for residents, freight, emergency services, and visitors. - Supports district-wide economic activity (forestry, farming, tourism) Identifiable parts of the community: - Rural communities dependent on local roads for daily and lifeline access - Heavy vehicle operators benefiting from maintained routes Individuals: - Direct users of specific roads, bridges, and structures	Operational activities: Immediate and ongoing benefit Capital renewals: Long-term benefit over the life of the asset Improvements: Multi-generational benefit through resilience and safety upgrades	General community use (commuting, school travel, social connection) Heavy vehicle activity (forestry harvest cycles, freight) Regulatory and safety standards Weather events and climate impacts (slips, washouts, drainage failures) Growth and land-use change (rural subdivision, intensification of farming)	Roading is a major activity with high transparency requirements. Separate funding provides transparency and accountability by clearly identifying the cost related to the delivery of local roads and enabling closer scrutiny of expenditure and service levels of this core network infrastructure. Additionally, NZTA co-funding requires clear separation of subsidised vs unsubsidised costs.	65 – 75% Subsidy 25 – 35% General & Targeted Rate 0 – 5% Fees & Charges Recommendation: No change from 2024 policy	NZTA subsidies significantly reduce local cost and align with national transport outcomes. District-wide targeted rates reflect the broad community benefit and need for access. Reserves/depreciation funding acknowledges intergenerational need and benefit for renewals.
	Affordable, efficient core services that deliver clear value: A resilient, prosperous district, with opportunities for people and business.	Community as a whole: - Improved safety, accessibility, and town amenity Identifiable parts of the community: - Urban residents in towns with footpath networks - Vulnerable users (children, elderly, mobility-impaired) Individuals: - People walking for daily needs including those without access to a vehicle - Residents adjacent to footpaths who gain improved property access, safer frontage and enhanced amenity.	Operational activities: Immediate and ongoing benefit Capital renewals: Long-term benefit over the life of the asset Improvements: Multi-generational benefit through resilience and safety upgrades	Urban population growth and demand for walking access Safety expectations for pedestrians and school routes Town centre upgrades and amenity improvements Wear and tear from daily use and weather	Separate funding provides transparency and accountability by clearly identifying the cost related to the delivery of footpaths and enabling closer scrutiny of expenditure and service levels of this core network infrastructure.	75 – 85% Subsidy 15 – 25% General & Targeted Rate 0 – 5% Fees & Charges Town Centre Refurbishment 90 - 100% Targeted Rate 0 - 10% Grants, subsidies and other revenue Recommendation: No change from 2024 policy	Subsidies significantly reduce local cost and align with national transport outcomes. Footpaths primarily benefit urban communities; targeted rates ensure user pays model, and general rates reflect wider community need and benefit.

Appendix E: Strategy, Policy, and Governance Group Funding Needs Assessment

In compliance with LGA 2002, s101 (3)(a)						MANAGEMENT RECOMMENDATION	
ACTIVITY	COMMUNITY OUTCOMES TO WHICH THE ACTIVITY PRIMARILY CONTRIBUTES (s101(3)(a)(i))	WHO BENEFITS? (s101(3)(a)(ii))	PERIOD OF BENEFIT (s101(3)(a)(iii))	WHO OR WHAT CREATES THE NEED? (s101(3)(a)(iv))	SEPARATE (DISTINCT) FUNDING (s101(3)(a)(v))	FUNDING SOURCE(S)	RATIONALE FOR FUNDING SOURCE(S)
Strategic Planning and Policy	Affordable, efficient core services that deliver clear value Trusted leadership and meaningful community voice A resilient, prosperous district with opportunities for people and business	The benefits accrue primarily to the community as a whole through improved long-term planning, coordinated growth, and effective policy direction, with identifiable benefits to sections of the community such as businesses, and community organisations who rely on clear strategic frameworks. Individuals also benefit through better community outcomes over time.	Short - medium term benefits arise through the development and implementation of policies, strategies, and plans that guide decision-making, service delivery, and investment. Long-term benefits arise through improved district outcomes, resilience, and sustainable growth over extended timeframes (10–30+ years).	The need for Strategic Policy and Planning arises from statutory obligations, community expectations, and the need to respond to environmental, economic, and demographic change. It is also driven by the actions of individuals, businesses, and development patterns that create demand for coordinated planning, as well as the need to manage risks and provide long-term direction.	Separate funding provides a low to moderate benefit, as the benefits of strategic policy and planning are diffuse and not readily attributable to specific individuals or groups. The administrative effort of allocating costs to users outweighs the benefits, as most outcomes are long-term and shared across the community.	100% General rates Recommendation: no change to 2024 policy.	A general rate funding approach reflects that strategic planning and policy deliver long-term, district-wide benefits and meet needs of the community that are non-excludable and not attributable to specific individuals or groups. The diffuse nature of benefits, combined with the limited effectiveness of separate funding mechanisms, supports funding through general rates to ensure consistent investment in long-term planning, resilience, and coordinated development.
Democracy Services	Affordable, efficient core services that deliver clear value Trusted leadership and meaningful community voice A resilient, prosperous district with opportunities for people and business	The benefits accrue to the community as a whole through transparent, accountable, and effective local decision-making, with identifiable benefits to elected members, community organisations, and stakeholders who participate in democratic processes. Individuals also benefit through representation, access to information, and the ability to engage in Council decision-making.	Short term benefits arise through the conduct of meetings, provision of information, and support for decision-making processes. Medium term benefits arise through consistent governance practices, informed decision-making, and effective community engagement over electoral cycles. Long term benefits arise through sustained public trust, institutional integrity, and the strength and resilience of local democracy.	The need for Democracy Services arises from statutory obligations under local government and related legislation, alongside the requirement to support elected members in decision-making and ensure lawful, transparent, and accountable governance processes. It is also driven by community expectations for representation, participation, and access to information.	Separate funding provides a low benefit, as the costs of democracy services are not attributable to identifiable individuals or groups and the benefits are non-excludable and shared across the entire community. The administrative complexity of attempting to allocate costs to specific users outweighs any gains in transparency or accountability from distinct funding mechanisms.	100% General rates Recommendation: no change to 2024 policy.	A general rate funding approach reflects the broad community need for, and benefit of, ongoing democracy services and core public governance functions.

Appendix F: Community Group Funding Needs Assessment

In compliance with LGA 2002, s101 (3)(d)						MANAGEMENT RECOMMENDATION	
ACTIVITY	COMMUNITY OUTCOMES TO WHICH THE ACTIVITY PRIMARILY CONTRIBUTES (s101(3)(a)(i))	WHO BENEFITS? (s101(3)(a)(iii))	PERIOD OF BENEFIT (s101(3)(a)(iii))	WHO OR WHAT CREATES THE NEED? (s101(3)(a)(iv))	SEPARATE (DISTINCT) FUNDING (s101(3)(a)(v))	FUNDING SOURCE(S)	RATIONALE FOR FUNDING SOURCE(S)
Customer Services	Affordable, efficient core services that deliver clear value. Trusted leadership and meaningful community voice.	The benefits accrue primarily to the community as a whole , through enabling access to Council services, information, and decision-making processes. There is also a secondary benefit to identifiable individuals and groups (e.g. service users, applicants, ratepayers) through direct transactions and support. Overall, benefits are predominantly public rather than private, with individual benefits incidental to the wider community good.	Short-term benefit: immediate access to services, issue resolution, and information Medium-term benefit: improved compliance, service efficiency, and user experience Long-term benefit: sustained community trust, participation, and confidence in Council	The need is driven primarily by Council's statutory obligations and regulatory frameworks that require an accessible and responsive public interface. This includes enabling the delivery of Council services, supporting compliance, and facilitating engagement with the community. Community expectations for timely, accurate, and accessible service further reinforce this requirement.	Separate funding provides a low benefit, as customer services are largely transactional and support a wide range of Council activities, making costs difficult to attribute to specific individuals or groups. While distinct funding could improve visibility of service delivery costs, the benefits are broadly shared across the community and the administrative effort of allocating costs to users would outweigh gains in transparency and accountability.	Current: 100% General Rate Recommendation: No change from the 2024 policy.	Funding through general rates is appropriate as Customer Services provides ongoing district-wide benefits, supports statutory obligations, and enables community access to Council services and decision-making.
Libraries	Contributes to all of the Community Outcomes: Affordable, efficient core services that deliver clear value. Trusted leadership and meaningful community voice. A resilient, prosperous district with opportunities for people and business	The benefits accrue primarily to the community as a whole , through improved literacy, access to information, lifelong learning, and inclusive public spaces. There is also a direct benefit to identifiable individuals and groups (e.g. library members, students, children and families, community groups) through use of collections, programmes, and facilities. Overall, benefits are predominantly public, with individual benefits supporting broader community wellbeing and social outcomes.	Short-term benefit: access to books, digital resources, programmes, and safe community spaces Medium-term benefit: improved literacy, educational outcomes, and digital capability Long-term benefit: strengthened community wellbeing, social inclusion, and economic participation	The need is driven by the role of libraries as core community infrastructure, supporting literacy, learning, digital access, and social connection. This is reinforced by strong community expectations for access to information, resources, and safe public spaces. The need reflects the importance of equitable access and inclusion, particularly for those who may not otherwise be able to access these services.	Separate funding would improve transparency and accountability by clearly identifying the cost of library services and enabling closer scrutiny of expenditure and service levels. However, libraries are fundamentally designed to provide broad, inclusive access to information and community resources. Distinct funding mechanisms (particularly user charges) risk creating barriers to access and misaligning who pays with the widely shared benefits. Overall, while distinct funding supports cost visibility, it is less well aligned with the inclusive,	Current: 95-100% Targeted Rate (by activity) 0-5% Fees and Charges Recommendation: No change from the policy.	Use of a targeted rate (by activity) as the primary funding source would spread costs across all ratepayers, aligning with the community-wide benefits of library services and the need driven by community expectations. It would also support transparency and accountability by clearly identifying the cost of the activity. A small proportion of costs can be recovered through fees and charges where appropriate, provided this does not create disproportionate

		In compliance with LGA 2002, s101 (3)(a)			MANAGEMENT RECOMMENDATION		
ACTIVITY	COMMUNITY OUTCOMES TO WHICH THE ACTIVITY PRIMARILY CONTRIBUTES (s101(3)(a)(i))	WHO BENEFITS? (s101(3)(a)(iii))	PERIOD OF BENEFIT (s101(3)(a)(iii))	WHO OR WHAT CREATES THE NEED? (s101(3)(a)(iv))	SEPARATE (DISTINCT) FUNDING (s101(3)(a)(v))	FUNDING SOURCE(S)	RATIONALE FOR FUNDING SOURCE(S)
Note which of the community outcomes to which the activity primarily contributes.							
The distribution of benefits between the community as a whole, any identifiable part of the community, and individuals.							
The period in or over which those benefits are expected to occur.							
The extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity.							
The costs and benefits, including consequences for transparency and accountability, of funding the activity distinctly from other activities.							
In light of the assessment of the columns to the left, identify the most appropriate type of funding source and an indicative % weighting.							
Provide a brief rationale for the funding source and weighting you have recommended.							
Economic Development	On hold. Waiting for more clarity on what this activity involves.						
Community Engagement	Trusted leadership and meaningful community voice. A resilient, prosperous district with opportunities for people and business	The primary benefit is to the community as a whole , through improved decision-making, stronger relationships, and increased community capability and participation. There is also a direct benefit to identifiable individuals and groups , including community organisations, grant recipients, and those supported through funding applications and community-led initiatives. Overall, benefits are predominantly public, as outcomes achieved through this activity contribute to wider community wellbeing, resilience, and social cohesion.	Short-term benefit: participation in consultations, access to funding, and support for community initiatives Medium-term benefit: improved community capability, stronger relationships, and delivery of locally-led projects Long-term benefit: increased community resilience, sustained participation, and stronger alignment between Council decisions and community needs	The need is driven by Council's role in making decisions on behalf of the community and ensuring those decisions are informed, transparent, and responsive to community needs. This includes the requirement to undertake engagement and consultation, allocate funding to support community outcomes, and maintain trusted relationships with communities to enable effective delivery. The need is also reinforced by community expectations for accessible funding, clear and transparent processes, and meaningful opportunities to participate in decision-making.	Separate funding provides low overall benefit. While grant funding is attributable to specific groups, it is intended to deliver wider community outcomes, with benefits shared across the district. The costs of separate funding are high, as charging for participation or isolating funding streams would create barriers to access, reduce participation, and add administrative complexity. On balance, the costs outweigh the benefits, and separate funding is not justified.	100% General Rate Recommendation: 95-100% General Rate 0-5% Subsidy	Community Engagement supports participation in council activities, community relationships, and community-led outcomes through the provision of grant funding. While funding is directed to specific groups, the benefits extend to the wider community. General rates are appropriate as they reflect the broad ongoing community impact and ensure equitable, barrier-free access to participation and funding opportunities. Some activities, including the administration of the Mayors Taskforce for Jobs and the Creative Communities Funding Scheme, receive external subsidy funding that Council administrators in line with the purpose and outcomes of those programmes.

Appendix G: Waste Management and Minimisation Group Funding Needs Assessment

In compliance with LGA 2002, s101 (3)(a)						MANAGEMENT RECOMMENDATION	
ACTIVITY	COMMUNITY OUTCOMES TO WHICH THE ACTIVITY PRIMARILY CONTRIBUTES (s101(3)(a)(i))	WHO BENEFITS? (s101(3)(a)(ii))	PERIOD OF BENEFIT (s101(3)(a)(iii))	WHO OR WHAT CREATES THE NEED? (s101(3)(a)(iv))	SEPARATE (DISTINCT) FUNDING (s101(3)(a)(v))	FUNDING SOURCE(S)	RATIONALE FOR FUNDING SOURCE(S)
Waste Management - Transfer Stations	Primary: Affordable, efficient core services that deliver clear value. Secondary: A resilient, prosperous district with opportunities for people and business.	Provides broad access and environmental benefits to the wider community including businesses	Short term benefits arise through the safe, accessible disposal of waste and recyclables, reducing public health risks and illegal dumping. Medium term benefits arise through sustained diversion of waste from landfill, improved recycling behaviours, and more efficient local waste management practices. Long term benefits arise through reduced environmental harm, extended landfill life, and contribution to broader waste minimisation and resource recovery outcomes.	The whole community contributes to the need for transfer stations, including businesses. The management of waste and recycling is an essential good to protect health, amenity and cultural values and required by legislation.	General funding is consistent with the wider community benefit provided by transfer stations, while a user pays component ensures that costs attributable to individual use improves funding transparency and accountability.	70 - 80% General Rate 20 - 30% Fees and Charges (Fees and charges recover costs for green waste and e-waste users only). Recommendation: No change from 2024 policy	A mixed funding approach is appropriate, as transfer stations deliver a clear and ongoing public good in protecting health and the environment while also providing direct, user-specific benefits. Applying a majority share to general rates recognises the community-wide outcomes, while fees and charges ensure those who use the service contribute to its costs, supporting fairness, transparency, and accountability.
Waste Management - Refuse / Landfill	Primary: Affordable, efficient core services that deliver clear value. Secondary: A resilient, prosperous district with opportunities for people and business.	Provides broad access and environmental benefits to the wider community including businesses	Short term benefits arise through the safe containment and disposal of residual waste, protecting public health and preventing environmental contamination. Medium term benefits arise through the reliable operation of landfill infrastructure, enabling consistent waste management services and supporting regulatory compliance. Long term benefits arise through the controlled management of waste and contaminants, including aftercare of closed landfill sites, reducing long-term environmental risks and supporting intergenerational environmental stewardship.	The whole community contributes to the need for refuse and landfill services, including businesses. The management of refuse is an essential good to protect health, amenity and cultural values and required by legislation.	Most ratepayers pay a private contractor to collect refuse from their property or business. Separate funding through fees and charges ensures that those who dispose of refuse at council facilities bear the cost and that price encourages waste minimisation.	100% Fees and Charges Recommendation: No change from 2024 policy	Charging for refuse / landfill services solely through fees and charges is appropriate as it places the cost on the users of the service. Those who pay a private contractor to collect refuse should not subsidise this service.

In compliance with LGA 2002, s101 (3)(a)						MANAGEMENT RECOMMENDATION	
ACTIVITY	COMMUNITY OUTCOMES TO WHICH THE ACTIVITY PRIMARILY CONTRIBUTES (s101(3)(a)(i))	WHO BENEFITS? (s101(3)(a)(ii))	PERIOD OF BENEFIT (s101(3)(a)(iii))	WHO OR WHAT CREATES THE NEED? (s101(3)(a)(iv))	SEPARATE (DISTINCT) FUNDING (s101(3)(a)(v))	FUNDING SOURCE(S)	RATIONALE FOR FUNDING SOURCE(S)
<p><i>Note which of the community outcomes to which the activity primarily contributes.</i></p> <p><i>The distribution of benefits between the community as a whole, any identifiable part of the community, and individuals.</i></p> <p><i>The period in or over which those benefits are expected to occur.</i></p> <p><i>The extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity.</i></p> <p><i>The costs and benefits, including consequences for transparency and accountability, of funding the activity distinctly from other activities.</i></p> <p><i>In light of the assessment of the columns to the left, identify the most appropriate type of funding source and an indicative % weighting.</i></p> <p><i>Provide a brief rationale for the funding source and weighting you have recommended.</i></p>							
Waste Management - Recycling	Primary: Affordable, efficient core services that deliver clear value. Secondary: A resilient, prosperous district with opportunities for people and business.	Provides broad environmental and community benefits that are widely shared and not easily attributed to specific users. All properties have access to any of nine town drop-off-centre (DOC) bins for both comingle recycle and glass located throughout the district.	Short term benefits arise through the convenient collection and processing of recyclable materials, reducing waste to landfill and supporting participation in recycling. Medium term benefits arise through improved waste diversion rates, more efficient resource recovery systems, and increased community awareness and behaviour change. Long term benefits arise through conservation of natural resources, reduced environmental impacts of waste disposal, and contribution to a more circular and sustainable local economy.	The management of waste, including recycling is an essential good to protect health, amenity and cultural values and required by legislation.	General funding is consistent with the wider community requirement for recycling services and the benefit provided by town drop of centre bins, while a user pays component ensures that costs attributable to individual use improves funding transparency and accountability.	90 - 100% General Rate 0 - 10 % Fees & Charges. Recommendation: 80-90% General Rate 0-10% Fees & Charges 0-10% Subsidy	All properties in the district have access to town drop-off-centre (DOC) bins for comingle recycling and glass. Other materials can be recycled at one of the four transfer stations across the district. For this reason it is appropriate that this activity is funded primarily through the general rate, offset by the Waste Levy, and a small, flexible proportion of user fees and charges where these can reasonably be applied.
Waste Management - Kerbside Recycling	Primary: Affordable, efficient core services that deliver clear value. Secondary: A resilient, prosperous district with opportunities for people and business.	Urban residential and commercial properties within six towns across the district benefit from kerbside recycle & glass collection services.	Short term benefits arise through regular, convenient kerbside collection, enabling households to divert recyclable materials from landfill. Medium term benefits arise through increased recycling participation, improved material recovery rates, and more efficient collection and processing systems. Long term benefits arise through reduced demand for virgin materials, lower environmental impacts from waste disposal, and sustained contribution to a circular and resource-efficient economy.	The whole community contributes to the need for recycling including businesses. However based on population density/cost efficiency, Council only provides the service to selected urban properties. The management of recycling is an essential good to promote amenity and cultural values and is required by legislation.	Separate funding through a targeted rate aligns costs with those who receive the service and supports transparency and equity between serviced (selected urban) and non-serviced (largely rural) properties.	Newly separated from other waste management activities: Recommendation: 100% Target Rate (by location)	A location-based targeted rate is appropriate as the kerbside recycling services is provided to selected urban properties, who both create the need and benefit from the service. This supports transparency and equity between serviced and non-serviced areas.

Appendix H: Regulatory Services Group Funding Needs Assessment

Assessment still underway - to be added once further research has been undertaken.

Appendix I: Community and Recreational Facilities Group Funding Needs Assessment

In compliance with LGA 2002, s101 (3)(a)							MANAGEMENT RECOMMENDATION	
ACTIVITY	COMMUNITY OUTCOMES TO WHICH THE ACTIVITY PRIMARILY CONTRIBUTES (s101(3)(a)(i))	WHO BENEFITS? (s101(3)(a)(ii))	PERIOD OF BENEFIT (s101(3)(a)(iii))	WHO OR WHAT CREATES THE NEED? (s101(3)(a)(iv))	SEPARATE (DISTINCT) FUNDING (s101(3)(a)(v))	FUNDING SOURCE(S)	RATIONALE FOR FUNDING SOURCE(S)	
		<i>Note which of the community outcomes to which the activity primarily contributes.</i>	<i>The distribution of benefits between the community as a whole, any identifiable part of the community, and individuals.</i>	<i>The period in or over which those benefits are expected to occur.</i>	<i>The extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity.</i>	<i>The costs and benefits, including consequences for transparency and accountability, of funding the activity distinctly from other activities.</i>	<i>In light of the assessment of the columns to the left, identify the most appropriate type of funding source and an indicative % weighting.</i>	<i>Provide a brief rationale for the funding source and weighting you have recommended.</i>
Parks and Reserves	Contributes to all of the Community Outcomes: Affordable, efficient core services that deliver clear value Trusted leadership and meaningful community voice A resilient, prosperous district with opportunities for people and business	The benefits extend to the community as a whole through improved amenity, environmental outcomes, and liveability, with individual users and organised groups receiving direct recreational, health, and wellbeing benefits from regular use.	Delivers benefits over the short to medium term by providing accessible spaces for recreation, amenity, and community wellbeing, and over the long term through enduring environmental, cultural, and intergenerational benefits from the protection and stewardship of public open space for current and future residents.	The need for parks and reserves arises from community expectations for public open space, recreation, and environmental protection, driven by population growth, urban development, and the collective use of shared public spaces.	Funding parks and reserves as a distinct activity has a low cost and high benefit, as it meaningfully improves transparency and accountability by clearly showing how spending on valued community and environmental assets is prioritised and funded.	85 - 95% General Rate 5 - 15% Fees and Charges. Generally, over the past few years, fees have not increased to encourage facilities use. Recommendation: No change from 2024 policy.	Funding parks and reserves through general rates is appropriate because the benefits, such as recreation, environmental protection, and community amenity, are intergenerational and widely shared across the district, making them public goods that are most fairly and efficiently funded collectively rather than by individual users alone.	

ACTIVITY	COMMUNITY OUTCOMES TO WHICH THE ACTIVITY PRIMARILY CONTRIBUTES (s101(3)(a)(i))	WHO BENEFITS? (s101(3)(a)(ii))	PERIOD OF BENEFIT (s101(3)(a)(iii))	WHO OR WHAT CREATES THE NEED? (s101(3)(a)(iv))	SEPARATE (DISTINCT) FUNDING (s101(3)(a)(v))	MANAGEMENT RECOMMENDATION	
						FUNDING SOURCE(S)	RATIONALE FOR FUNDING SOURCE(S)
Forestry	Affordable, efficient core services that deliver clear value. A resilient, future-ready district that adapts to change	Direct beneficiaries are: Forestry operators and landowners: Clear rules, timely consent processing, compliance guidance, and regulatory certainty. Adjacent landowners and rural residents: Reduced flood risk, erosion, sedimentation, dust, noise, and debris impacts. Road users: Safer rural roads and reduced damage from unmanaged logging traffic. Indirect / public beneficiaries The wider Tararua community: Protection of waterways, public safety, reduced infrastructure repair costs, and confidence that environmental standards are enforced. Future residents: Long-term environmental protection and infrastructure resilience.	Short to medium term benefits: Immediate reduction in environmental incidents (e.g. sediment, slash in rivers). Safer roads during harvesting operations by controlling the impacts of heavy logging traffic, preventing forestry-related road damage, and ensuring problems are identified and fixed before they put the public at risk. Timely enforcement and incident response. Long term benefits: Ongoing protection of waterways and ecosystems. Reduced long-term infrastructure damage and maintenance liabilities. Improved climate and land-use resilience. Stable regulatory environment supporting sustained economic activity.	The need for this activity is created by a combination of: Commercial forestry operations: Afforestation, harvesting, earthworks, river crossings, and replanting inherently create environmental and infrastructure risks that require regulation. Land-use change and harvest intensity: Increased harvesting on steeper and more erosion-prone land heightens the risk of sediment, flooding, and debris. Legislative and regulatory obligations: Statutory duties under Resource Management Act 1991, National Environmental Standards for Plantation Forestry, Forests Act 1949, and Health and Safety at Work Act 2015 Community expectations: Public expectations that council will protect waterways, roads, and safety, and intervene where forestry effects impact neighbours or public assets.	Previously listed but not funded as part of the Parks and Reserves grouping Separate funding clearly identifies the costs and income associated with Council-owned forestry holdings, supporting transparency and accountability.	Previously included in Parks and Reserves. Forestry is a self-funding activity of Council so does not contribute to any rates requirements. Recommendation: No change from 2024.	Forestry is a self-funding activity, with costs recovered directly from Council-owned forestry operations rather than from rates. This aligns the cost of the activity with the beneficiaries and the source of the need, while maintaining transparency and accountability through separate funding. As the activity primarily supports the management and regulation of Council-owned forestry assets and associated risks, there is limited justification for broader community funding through rates.

In compliance with LGA 2002, s101 (3)(a)						MANAGEMENT RECOMMENDATION	
ACTIVITY	COMMUNITY OUTCOMES TO WHICH THE ACTIVITY PRIMARILY CONTRIBUTES (s101(3)(a)(i))	WHO BENEFITS? (s101(3)(a)(ii))	PERIOD OF BENEFIT (s101(3)(a)(iii))	WHO OR WHAT CREATES THE NEED? (s101(3)(a)(iv))	SEPARATE (DISTINCT) FUNDING (s101(3)(a)(v))	FUNDING SOURCE(S)	RATIONALE FOR FUNDING SOURCE(S)
Public Conveniences	Contributes to all of the Community Outcomes: A resilient, prosperous district with opportunities for people and business. Affordable, efficient core services that deliver clear value: Trusted leadership and meaningful community voice.	The benefits are shared by the community as a whole , including residents and visitors, with individual users receiving direct public health, accessibility, and convenience benefits, particularly in town centres and high-use public areas.	Benefits over the short to medium term by meeting immediate public health, accessibility, and visitor needs, and over the long term by supporting community wellbeing, town centre vitality, and amenity for residents and visitors across successive generations .	The need for public conveniences is created by public/community use of town centres, parks, and community spaces, with demand driven by visitor numbers, population activity patterns, and public health and accessibility requirements.	Separate funding provides a moderate benefit by improving transparency and accountability, clearly attributing costs to the provision and maintenance of public conveniences in high-use areas. However, the ability to recover costs from identifiable users is low, and the administrative costs of implementing user charges are likely to outweigh the benefits, given the open-access and public health nature of the service.	Public 100% General Rate Recommendation: No change from 2024 policy	A general rate funding approach reflects that the benefits of public conveniences are widely shared across the community, including residents and visitors, and are non-excludable in nature. While separate funding can improve transparency, the low ability to attribute costs to individual users and the high administrative cost of user-pays mechanisms mean that general funding most effectively supports the delivery of this public health and accessibility service.
Community Buildings	Contributes to all of the Community Outcomes: Affordable, efficient core services that deliver clear value: Trusted leadership and meaningful community voice. A resilient, prosperous district with opportunities for people and business	The benefits are distributed between the community as a whole through enhanced social connection and wellbeing, community groups and organisations that regularly use the facilities, and individuals who directly participate in activities and services hosted within the buildings.	Delivers benefits over the short to medium term by enabling immediate activities, services, and programmes, and over the long term by providing community connection benefits through the continued availability of fit-for-purpose facilities that serve current and future generations.	The need for community buildings is generated by community demand for accessible spaces to support social, cultural, recreational, and service activities, driven by population needs, community participation, and organised group use.	Separate funding provides a moderate benefit by clearly identifying operational and renewal costs for community facilities, improving transparency and accountability for service levels and asset management. However, the benefits of these facilities are largely shared across the community, and while some user charges can recover costs from identifiable users, cost recovery is typically partial and the administrative effort of distinct funding mechanisms limits overall efficiency.	85 - 95% General rate 5 - 15% Fees and Charges. Generally, over the past few years, fees have not increased to encourage usage of the facilities. Recommendation: we plan to do further work in this space to improve this ratio split	A predominantly general rate funding approach reflects the need for community buildings that deliver broad benefits across the community, both now and for future generations. A smaller fees and charges component provides partial cost recovery from identifiable users, recognising direct use while supporting access and participation, noting that charges have been kept low and therefore do not materially offset the overall cost of the activity.

In compliance with LGA 2002, s101 (3)(a)					MANAGEMENT RECOMMENDATION		
ACTIVITY	COMMUNITY OUTCOMES TO WHICH THE ACTIVITY PRIMARILY CONTRIBUTES (s101(3)(a)(i))	WHO BENEFITS? (s101(3)(a)(ii))	PERIOD OF BENEFIT (s101(3)(a)(iii))	WHO OR WHAT CREATES THE NEED? (s101(3)(a)(iv))	SEPARATE (DISTINCT) FUNDING (s101(3)(a)(v))	FUNDING SOURCE(S)	RATIONALE FOR FUNDING SOURCE(S)
Swimming Pools	Contributes to all of the Community Outcomes: Affordable, efficient core services that deliver clear value. Trusted leadership and meaningful community voice A resilient, prosperous district with opportunities for people and business	The benefits are shared by the community as a whole through improved health, safety, and wellbeing outcomes, with identifiable groups such as children, schools, sports clubs, and older adults, and individual users receiving direct recreational and fitness benefits.	Investment in and ongoing provision of public swimming pools delivers benefits over the short to medium term by providing immediate access to recreation, learn-to-swim programmes, and health and safety outcomes, and over the long term by supporting enduring community wellbeing, social connection, and intergenerational health benefits through the continued availability of aquatic facilities for current and future residents.	The need for public swimming pools arises from community demand for recreation, water safety, and health outcomes, particularly for children and organised groups , and is driven by population needs rather than individual actions.	Distinct funding provides a moderate to high benefit by clearly identifying the significant costs of aquatic facilities, improving transparency and enabling informed decisions on levels of services. A smaller user pays component recovers minimal costs, however cost recovery is constrained by affordability and access considerations, and the administrative complexity of distinct funding mechanisms reduces overall efficiency.	85 - 100% Targeted Rate (by activity) 0 - 15 % Fees and Charges Recommendation: Will look to increase once in line with changes required to incorporate Pahiātua new indoor complex.	Targeted rates reflect identifiable beneficiaries and locations, with user fees recognising significant private recreational benefit.
Cemeteries	Contributes to all of the Community Outcomes: Affordable, efficient core services that deliver clear value Trusted leadership and meaningful community voice A resilient, prosperous district with opportunities for people and business	The benefits are primarily distributed to the community as a whole by providing an essential enduring public service that supports social, cultural and intergenerational connection, while also delivering direct benefits to identifiable families and individuals at the time of interment and remembrance.	Provision of cemetery services delivers benefits over the short to medium term by meeting immediate burial, cremation, and memorial needs of the community, and over the long term by providing enduring social, cultural, and intergenerational benefits , with cemetery assets and land providing service capacity, community value over many decades and perpetual grounds maintenance.	The need for cemetery services is created by natural population change and mortality within the community, with demand arising from community-wide needs for burial and memorial services rather than discretionary individual actions.	Funding cemeteries as a distinct activity improves transparency by clearly identifying the long-term land, asset and statutory costs unique to cemetery provision. While separate funding enables a defined share of costs to be recovered from identifiable users through fees, the majority of costs reflect enduring community-wide benefits and therefore continue to be appropriately funded through general rates, with administrative complexity limiting further efficiency gains.	65–75% General Rate 25–35% Fees and Charges Recommendation: No change from 2024 policy	A mixed funding approach reflects that cemetery services provide both community-wide benefits, including public health, emergency response capability, and long-term land stewardship, and direct benefits to identifiable users. General rates fund the broader, non-excludable and intergenerational aspects of the service, while fees and charges recover a portion of costs from those directly utilising burial and memorial services.

In compliance with LGA 2002, s101 (3)(a)						MANAGEMENT RECOMMENDATION	
ACTIVITY	COMMUNITY OUTCOMES TO WHICH THE ACTIVITY PRIMARILY CONTRIBUTES (s101(3)(a)(i))	WHO BENEFITS? (s101(3)(a)(ii))	PERIOD OF BENEFIT (s101(3)(a)(iii))	WHO OR WHAT CREATES THE NEED? (s101(3)(a)(iv))	SEPARATE (DISTINCT) FUNDING (s101(3)(a)(v))	FUNDING SOURCE(S)	RATIONALE FOR FUNDING SOURCE(S)
Pensioner housing	Contributes to all of the Community Outcomes: A resilient, prosperous district with opportunities for people and business Affordable, efficient core services that deliver clear value Trusted leadership and meaningful community voice	The primary benefits are received by an identifiable group , being older residents on fixed or low incomes who directly occupy the housing, while the wider community benefits through improved social outcomes, reduced housing stress, and support for ageing in place.	Benefits over the short to medium term by meeting immediate accommodation needs of older residents on fixed or low incomes, and over the long term by providing enduring social, wellbeing, and intergenerational benefits through the availability of affordable, secure housing that supports older people to age in place within the community.	The need for pensioner housing is driven by demographic change, an ageing population, and housing affordability pressures, rather than the actions of individuals, reflecting a community responsibility to support older residents.	Separate funding clearly identifies the costs and income associated with providing affordable housing, supporting transparency around subsidies, rents, and self-funding objectives.	100% Fees and Charges Recommendation: No change from 2024 policy	Predominantly private benefit to tenants supports user-funding, with capital funding aligned to long-term self-funding objectives.
Aerodromes	Contributes to all of the Community Outcomes: A resilient, prosperous district with opportunities for people and business Affordable, efficient core services that deliver clear value Trusted leadership and meaningful community voice	The benefits are shared by the community as a whole through improved resilience and emergency response capability by identifiable groups - general aviation, agricultural aviation, flight training, emergency services, Civil Defence partners, and visitors to the district.	Benefits over the short to medium term through continued support for aviation, emergency, and community resilience activities, and over the long term through the preservation of strategic infrastructure that provides enduring safety, resilience, and future development benefits to the district.	The need for the aerodrome arises from the ongoing aviation, emergency response, and resilience requirements of the district, driven by community safety expectations, geographic location, and the needs of aviation users rather than the actions of individual users alone.	Funding the aerodrome separately improves transparency and accountability by clearly identifying the costs and benefits of a specialised activity with a distinct user base and strategic function. This asset has the potential to become self funding.	Previously included in the Parks and Reserves grouping 85 - 95% General Rate 5 - 15% Fees and Charges. Generally, over the past few years, fees have not increased to encourage facilities use. Recommendation: 0-10% General Rate 90-100% Fees & Charges	A predominantly user-pays funding approach reflects that aerodrome activities deliver significant direct benefits to identifiable users, including aviation operators, emergency services, and commercial users, enabling costs to be largely recovered through fees and charges. A limited general rate contribution recognises the broader community benefits associated with emergency response capability, resilience, and strategic infrastructure that supports the district as a whole.

Appendix J: Support Services Funding Methodology

All support services within Council are allocated across the various activities they support. The funding of these services is then determined based on the funding approach of the final activity to which they are allocated. This ensures that support service costs are recovered in a manner consistent with the activities benefiting from them.

(Refer to pages 5 – 12 of the Workshop Reader for Supporting Activity Overviews (13 May 2026))