

# FUNDING NEEDS ANALYSIS

The purpose of this document is to set out, in accordance with section 101 (3) of the Local Government Act 2002 how each activity of Council will be funded.

---

## CONTENTS

1. Introduction
2. Funding Sources for Operating Costs
3. Funding Sources for Capital Costs
4. Overall Funding Consideration
5. Activity Funding Needs Analysis – Operating Costs
6. Rating Policy
7. Appendix One: Activity Funding Needs Analysis – Operating Costs

## INTRODUCTION

The Funding Needs Analysis provides background and analysis to explain the funding decisions made by Council. It is guided by the funding principles documented in the Revenue and Financing Policy.

Council must comply with section 101(3)<sup>1</sup>. For each activity, Council must, in the first instance, determine the appropriate sources of funding<sup>2</sup> that will meet the funding needs of each activity. In determining this Council will take into consideration:

- 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.

Having completed the above analysis Council must then consider the overall impact of any allocation of liability for revenue needs on the community.

The application of these requirements is very subjective. The legislation places no more or less weight or priority on any one of the factors listed in section 101(3)(a). It also provides Council with considerable latitude for judgement in the consideration of the section 101(3)(b) requirement.

The following sections document the matters and approaches Council has taken to determine the funding needs of an activity and how that translates into Council's decision on the appropriate funding sources to be used.

### **Previous reviews**

Council undertook a major first principles review of its funding policy in 2002/3. This review fundamentally altered the allocation of rates liabilities in the district. It saw a move to the current area of benefit targeted rate system away from the traditional differentiated land value rating system previously in place. In 2004/14 Council prepared its first Long Term Council Community Plan (later to be named the Long Term Plan). A requirement of the plan was to review and consult on the Revenue and Financing Policy every three years. The Funding Needs Analysis was incorporated in its entirety in these previous Revenue and Financing Policies.

At each review Council has considered particular activities that may need re-analysis. Council does not reconsider all of the options for funding each activity at each review; this would be impractical and inefficient.

Although the policy has been redrafted a number of times to more clearly articulate its purpose, there have been only minor amendments to some of the allocations since the policy was first adopted in 2003.

---

<sup>1</sup> All references to legislation are to the Local Government Act 2002, unless otherwise stated. <sup>2</sup> The funding sources are listed in s103 LGA.

## FUNDING SOURCES FOR OPERATING COSTS

Operating costs are the day to day spending that maintains services that are delivered by Council. This includes contributions to the wear and tear on assets used (depreciation), interest charged on borrowing for capital projects and corporate overheads.

Council must consider the funding of each activity in a way that relates exclusively to that activity. Some activities may be best funded using user charges such as swimming pool admission fees, others with targeted rates such as a water rate, and others from the general rate such as Council and elected members. Distinct funding enables ratepayers or payers of user charges to assess more readily whether or not the cost of the service provided to them either directly or indirectly, represents good value. They can also more easily determine how much money is being raised for, and spent on the service, which promotes transparency and accountability.

The available funding sources for operating costs include:

- User charges
- Subsidies, grants, sponsorship, and other income
- Investment income
- Financial contributions
- Reserve funds
- Rates
  - General rate
  - Targeted rates

Each funding source and how Council prefers to use that funding source for operating expenses is described in detail in the Revenue and Financing Policy and is applied in this analysis.

**Table 1: Consideration of legal requirements for operating expenses**

Headings -s.101(a) reference	Matters Council might consider
<b>Community outcomes - s.101(3)(a)(i)</b>	Council determines which of its six community outcomes an activity contributes to. Council has not established strong links between community outcomes and the funding requirement decisions for an activity.
<b>Distribution benefits - s.101(3)(a)(ii)</b>	<p>Council is required to consider the distribution of benefits between the community as a whole, any identifiable part of the community, and individuals.</p> <p>The distribution of benefits is considered by Council, reflecting its area of benefit preference to funding sources for an activity.</p> <p>Determining benefits is not scientific, is very subjective, and is for Council to determine.</p> <p>Council looks at many options before it determines the appropriate funding sources for each activity.</p> <p>Council may choose to target those people or organisations which Council has concluded get a greater benefit. This may be done through user charges or targeted rates on parts of the community.</p>
<b>Period of benefit- s.101(3)(a)(iii)</b>	For most operational expenses the benefit is received in the year the expense is made.

Headings -s.101(a) reference	Matters Council might consider
	<p>For most activities Council cash funds depreciation (an operating expense) from revenue sources and places those funds into a reserve fund for the future renewal of assets.</p> <p>Some operational expenses may have a benefit over multiple years and so Council may choose to fund the activity over that period. Elections are an example of this where Council has determined that, although the elections occur in one financial year, the benefit exists for 3 years. Reserve funds are used to achieve this.</p>
<p><b>Who creates the need- s.101(3)(a)(iv)</b></p>	<p>Sometimes Council is required to undertake the activity due to the actions or inactions of individuals or groups.</p> <p>Council may choose to target these people or organisations through fines, charges or rates.</p>
<p><b>Separate funding- s.101(3)(a)(v)</b></p>	<p>Council must consider the practicalities of separate funding along with transparency and accountability.</p> <p>In some cases while it may be desirable to charge individuals there may be no practical way of doing so. Alternatively Council's financial systems limit the number of rates Council can charge and so it is not practical to have more rates than the system allows.</p> <p>For all activities Council is able to easily identify what proportion of operational expenses is recovered from each funding sources. In the case of rates, Council is able to inform individual ratepayers of their rates contribution to each activity.</p>

### Analysis for operating expenditure by activity

Appendix One analyses each activity against the requirements of section 101(3)(a). These views are subjective and have been formed by successive councils, having reviewed the policy at least every three years.

## FUNDING SOURCES FOR CAPITAL COSTS

Capital costs are those costs associated with the purchase and improvement of assets and for the repayment of debt. The funding sources for capital costs include:

- User charges
- Subsidies, grants, sponsorship, and other income
- Investment income
- Financial contributions
- Reserve funds
- Development contributions, proceeds from the sale of assets and lump sum contributions

- Borrowing
- Rates
  - General rate
  - Targeted rates

Each funding source and how Council prefers to use that funding source for capital expenses is described in detail in the Revenue and Financing Policy and is applied in this analysis.

### Analysis for capital expenditure by activity

Council will fund capital costs on the same basis as determined for operating costs, unless Council resolves otherwise. It is not practicable to determine a funding policy for an unknown future project at this time.

Council uses the following guidelines when considering the funding of capital projects:

- All projects are first funded from grants, subsidy or other income.
- Renewal projects that maintain service levels are then funded from reserves set aside for this purpose.
- Growth projects for network infrastructure that are required to meet increased demand are funded from development contributions.
- Reserve funds for other purposes (e.g. financial contributions) are considered.
- Lump sum rating options are considered.
- Capital projects that have exhausted previous funding sources, are for new or increased service levels, or for growth in non-network infrastructure, are then funded from borrowing.

A single project may have a mix of each of these funding options.

Generally it is not practical to create separate funding policies for each and every capital project. Council will only do this when a project is particularly large, affects a particular group or does not fit with an existing funding policy or activity. Whenever Council resolves to consider a separate funding policy it will consider the sources of funds above, the Revenue and Financing Policy and complete a section 101(3) assessment to determine an appropriate funding policy for the project. Generally, Council will resolve the funding policy at the time the project is proposed in an Annual Plan or LongTerm Plan. In undertaking this assessment it shall have regard to the matters in table three.

**Table 2: Consideration of legal requirements for capital expenses**

Headings -s.101 reference	Matters Council might consider
<b>Community outcomes - s.101(3)(a)(i)</b>	A capital project is expected to contribute to the community outcomes in the activity in which it is funded, unless Council resolves otherwise.
<b>Distribution benefits - s.101(3)(a)(ii)</b>	The distribution of benefits is expected to be the same as that for the operating costs of the activity in which it is funded, unless Council resolves otherwise.  Council may choose to target these people or organisations through financial and development contributions, lump sum options or targeted rates.
<b>Period of benefit- s.101(3)(a)(iii)</b>	For most capital projects the benefit is received over the life of the asset. Council will have regard to the equitable distribution of costs to each generation for the building and renewal of the asset. For example, this may result in Council not funding asset renewal while still funding debt.

**Who creates the need- s.101(3)(a)(iv)** Sometimes Council is required to undertake the activity due to the actions or inactions of individuals or groups.

Council may choose to target these people or organisations through financial and development contributions or targeted rates.

**Separate funding- s.101(3)(a)(v)**

Council must consider the practicalities of separate funding along with transparency and accountability.

In some cases, while it may be desirable to charge individuals there may be no practical way of doing so. Alternatively Council's financial systems limit the number of rates Council can charge and so it is not practical to have more rates than the system allows.

For many smaller capital projects it is not practical to have a separate funding policy. Where Council does not resolve otherwise, a capital project will be funded in accordance with the funding mechanism available for the operating costs in activity in which it is funded.

## OVERALL FUNDING CONSIDERATION

Council is required by section 101(3)(b) to consider the overall impact of the allocation of liability for revenue needs on the community. It allows Council, as a final measure, to modify the overall mix of funding in response to these considerations.

1. Council is required to adjust the total amount collected from the certain rate, primarily the 'uniform annual general charge' portion of the general rate to be within the 30% rule.<sup>2</sup> Therefore, if the sum of the activities to be funded from the uniform annual general charge is more than the 30% cap, Council will adjust the rate down to the cap and the balance will be funded from the general rate.

---

<sup>2</sup> Local Government Rating Act 2002 - s.21

2. Council may use accounting provisions and reserve funds to spread the costs of activities over multiple years for the purpose of smoothing the cost to users and ratepayers.
3. Council may waive or discount fees and charges where it considers it appropriate to do so. Some matters Council may consider when deciding whether it is appropriate to waive fees
  - a. for social reasons,
  - b. for the promotion of events and facilities
  - c. for commercial reasons
  - d. due to poor or interrupted service provision
  - e. to minimise risk.

are:

---

## **ACTIVITY FUNDING NEEDS ANALYSIS – OPERATING COSTS**

Appendix One lists each activity<sup>3</sup>, and documents Council's assessment of the components of section 101(3)(a) as it applies to that activity. Table two lists the matters Council might consider under each part of the section.

---

<sup>3</sup> For a description of each activity see the Long-term Plan.

## Funding Bands

After considering the section 101(3)(a) components, Council considers to what extent each of the funding sources is able to fund the activity. This policy is intended to be in place for the next three years however, as activities change over time, it is not possible to determine the precise percentage accurately. For this reason, Council has decided to band the percentages into the categories listed in table four.

The assessment in Appendix One identifies the most likely sources of income an activity is budgeted to earn. Council will also try to secure additional funding if it becomes available on an ongoing or one-off basis. In all cases, rates fund the balance of the activity after all other sources have been considered.

Council budgets will normally be set within these ranges. As these ranges are expressed as a percentage of the cost of the activity, they may change over time because of changes in expenditure rather than changes in revenue. If budgets were marginally outside these ranges, it is unlikely that Council will consider that matter to have a high degree of significance and therefore warrant a consultation to change the Revenue and Financing Policy. It is also likely that actual funding sources will be different from budgeted funding sources.

**Table 3: Funding Bands**

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

## Funding Sources and Rationale

The “Funding Sources and Rationale” column of Appendix One identifies which of the funding sources Council plans to use in budgeting to fund the operating costs of each activity. It is determined by Council after consideration of each clause of section 101(3)(a).

As the assessment of the funding sources is a complex matter of weighing up the requirements of section 101(3)(a) with the available sources and Council’s preferences for using these sources, the final choice of funding sources is subjective. Therefore Council has documented its rationale for choosing the funding source.

The funding source for an activity may be modified by Council when it considers the requirements of section 101(3)(b). If this has occurred it is considered as part of the overall funding considerations section of this policy.

---

## RATING POLICY

The requirements of section 101(3)(a) and section 103 only require Council to consider the rating funding sources at the level of:

- “(a) *general rates, including—*
- (i) choice of valuation system; and*
  - (ii) differential rating; and*
  - (iii) uniform annual general charges:*
- (b) targeted rates”*

This is consistent with the purpose of the Revenue and Financing Policy to “describe the policies” of funding.

The Revenue and Financing Policy is intended to provide policy direction for, but not intended to replace, the decision making requirements for calculation of the rates as described for in the Funding Impact Statement in clause 15 or clause 20 of schedule 10. Nor is it intended that the Revenue and Financing Policy replace the requirements of the Local Government (Rating) Act 2002.

Council has a preference that its decisions on the allocation of the rates provide predictability and certainty. For this reason, Council has developed its rating policies to provide information that further assists the understanding of the rates calculation processes used by Council.

## CHANGES MADE TO THE PRIOR POLICY

As part of the 2018-2028 Long Term Plan there were a number of changes to the funding source for a number of activities including Public Toilets, Civil Defence, Lakes Camping and Economic Development. Rural Fire was removed as it is no longer a Council function, and a forestry differential was added to the Roothing rate to help fund a reserve to address forestry generated roading issues.

There are a number of minor changes that have resulted from the 2021 review. These are set out below:

- 1 The definition of Separately Used and Inhabited Part (SUIP) has been broadened. Where “kitchen facilities” has been used in the definition, this has been replaced with “cooking facilities”.
- 2 A declaration form to allow exclusions for a second SUIP that is used exclusively by family has been developed. This will require an annual declaration.
- 3 For Commercial properties and businesses, we have developed a measure for the SUIP to ensure greater fairness based on gross floor area.
- 4 The level that the Oamaru Business Rate contributes to each activity it funds has been reviewed.
- 5 The Ward Services Charge now contributes to Parking Enforcement, along with the Oamaru Business Rate.
- 6 The Oamaru and Weston Amenity Rates Boundary has been moved to align with the Oamaru Ward boundary, and the boundary between Oamaru and Weston has been adjusted to reflect the areas of benefit.
- 7 All properties in the Oamaru and Weston Amenity Rate area under 2ha will contribute as per the current model, and properties over 2ha will contribute a flat rate.
- 8 The Omarama Amenity Rate boundary has been reviewed to include new development areas.
- 9 A Hall Rate for Kauru Hill has been introduced.
- 10 The remission on the Forestry Roothing Rate that was introduced in 2018 has been removed.

DRAFT

## APPENDIX ONE: ACTIVITY FUNDING NEEDS ANALYSIS – OPERATING COSTS

Activity	Community Outcomes	Distribution of Benefits	Period of Benefit	Whose Act Creates a Funding Need	Separate	Funding Source and Bands	Rationale
<b>Oamaru Harbour</b>							
<b>Coastal Protection</b>	<p>Council’s investment in coastal protection to the north and around the harbour, primarily contributes to the following community outcomes:</p> <ul style="list-style-type: none"> <li>• Quality Services</li> <li>• Strong Communities</li> <li>• Valued Environment</li> </ul>	<p>The primary benefit from the breakwater is the protection of the coastline, especially in the area of the Oamaru Harbour.</p> <p>The residents of Oamaru as a group enjoy greater benefit because of their proximity to the coastline, especially those in the environs of the central business area.</p> <p>There are benefits to the district as a whole from the protection of the harbour, which contains structures, and fauna of regional significance, and its contribution to the regional visitor economy.</p>	<p>The benefit of most operating expenditure is expected to occur in the year the funding is sourced.</p> <p>Annual funding is sourced from the rating for maintenance that is likely to be spent partially in the current year and partially in future years. This is managed using reserve funds.</p>	<p>Very limited impact from the actions or inactions of others. Council owns all of the land immediately protected by Council maintained breakwaters.</p>	<p>Identifying separate funding assists in the accountability and transparency of Council’s expenditure on this activity.</p>	<p><b>ALL</b> Targeted rates.</p> <p><b>UNLIKELY</b> All other funding sources.</p>	<p>Rates are the only funding source as there are no practical means to obtaining funding from other sources.</p> <p>This is a property-based benefit since it protects properties from erosion, specifically those in the Oamaru area.</p> <p>As the primary benefit accrues to the Oamaru urban area this is funded from a targeted rate on the capital values of Oamaru properties.</p> <p>The use of the district services rate based on capital value recognises that there are cultural, recreational, and economic development benefits to the whole district.</p>
<b>Port Operations (including Oamaru Harbour primarily harbour endowment and non-endowment land)</b>	<p>Council’s port operation at Oamaru Harbour primarily contributes to the following community outcomes:</p> <ul style="list-style-type: none"> <li>• Prosperous District</li> <li>• Quality Services</li> <li>• Strong Communities</li> <li>• Valued Environment</li> </ul>	<p>There are primarily private benefits from the port operations including the harbour channel, wharves, moorings and slipways. These benefits are both commercial and recreational users.</p> <p>The use of the harbour environs</p>	<p>The benefit of most operating expenditure is expected to occur in the year the funding is sourced. to commercial and recreational users. There is also a benefit in having for depreciation that is an accessible safe haven for likely to be spent partially in the current year and partially in future years. This is</p>	<p>Very limited impact from the actions or inactions of others.</p>	<p>Identifying separate funding assists in the accountability and transparency of Council’s expenditure</p>	<p><b>HIGH</b> User charges (including leases, rents and fees). Rates. of this activity.</p> <p><b>MINIMAL</b> Council seeks to maximise on this activity. Targeted rates. revenues from those commercial General rates. and recreational users that have Reserves. exclusive or near exclusive use of parts of the facilities.</p> <p><b>UNLIKELY</b></p>	<p>Property and land rentals from harbour endowments are most of the revenue requirements funding requirements of this activity.</p> <p>Council seeks to maximise on this activity. revenues from those commercial and recreational users that have Reserves. parts of the facilities.</p> <p>The use of the general rate based on land value recognises that there is amenity and economic benefits</p>

for passive recreation, and the landscape amenity of the area

to the whole district which are

Activity	Community Outcomes	Distribution of Benefits	Period of Benefit	Whose Act Creates a Need	Separate Funding	Funding Source and Bands	Rationale
		<p>benefits the residents of Oamaru as a group because of their proximity to the harbour. However, there are some benefits to other wards whose residents can use the harbour.</p> <p>The benefits are expected to occur:</p> <ul style="list-style-type: none"> <li>• Primarily to individual port users.</li> <li>• Partly to Oamaru area property owners.</li> <li>• Partly to the district as a whole.</li> </ul>	managed using reserve funds.				<p>property based. The choice of land value also has links to the historic use of the port to get agricultural products to market.</p> <p>A targeted rate in Oamaru recognises that most of the benefit is to Oamaru and that it is property based.</p>
<b>Roading</b>							

<b>Roads, Footpaths and Bridges</b>	<p>The Roads, Footpaths and Bridges activity primarily contributes to the following community outcomes:</p> <ul style="list-style-type: none"> <li>• Quality services</li> </ul>	<p>The roading network serves the whole district and everyone benefits directly in their personal use and indirectly through the supply of goods and services to businesses.</p> <p>Roading costs in the Waihemo ward are impacted by mining activities in the Macraes area.</p> <p>The benefits are expected to occur primarily to individual users and the district as a whole.</p>	<p>The benefit of most operating expenditure is expected to occur in the year the funding is sourced.</p> <p>Annual funding for the local share of asset renewal is sourced from the rating for depreciation that is likely to be spent partially in the current year and partially in future years. This is managed using reserve funds.</p>	<p>There is an impact from the actions or inactions of others.</p> <p>Costs are driven by traffic volumes and size. Large vehicles wear roads out more quickly than motorcars.</p> <p>Forestry harvesting activities have been identified as having a disproportionate impact on roading maintenance.</p>	<p>Identifying separate funding assists in the Targeted rates. accountability and transparency of Council's expenditure on this activity.</p>	<p><b>HIGH</b></p> <p><b>LOW</b></p> <p><b>MINIMAL</b></p> <p><b>UNLIKELY</b></p>	<p>While there is an individual benefit to using the roading network there is no practical means available to charge for this. Subsidies sourced from New Zealand Transport Agency (NZTA) are funded from licensing revenue representing an element of user pays, especially in the case of Road User Charges, which are based on road kilometres travelled. Council also receives a minimal amount of regional petrol tax.</p> <p>Council maximises the amount of subsidy for the level of spending it approves.</p> <p>A targeted roading rate based on capital value funds Council's share of expenditure. Capital value is selected as it is considered it has the best available relationship to benefit received.</p>
-------------------------------------	--	---	---	---	---	---	---

Activity	Community Outcomes	Distribution of Benefits	Period of Benefit	Whose Act Creates a Need	Separate Funding	Funding Source and Bands	Rationale
							<p>This is modified through a differential system to recognise the very different relationship between capital value and benefit for three sectors being large scale electricity generation, mineral extraction and forestry.</p>

<b>Noxious Plants</b>	<p>The noxious plants activity primarily contributes to the following community outcomes:</p> <ul style="list-style-type: none"> <li>• Strong Communities</li> <li>• Valued Environment.</li> </ul>	<p>The control of pest plants minimises the risk of uncontrolled spread within the road corridor and to adjoining landowners. This is particularly required within rural areas.</p> <p>The benefits are expected to occur primarily to the district as a whole.</p>	<p>The benefit of most operating expenditure is expected to occur in the year the funding is sourced.</p>	<p>Very limited impact from the actions or inactions of others.</p>	<p>Identifying separate funding assists in the accountability and transparency of Council's expenditure on this activity.</p>	<p><b>MOST</b> General rate.</p> <p><b>MINIMAL</b> Subsidy.</p> <p><b>UNLIKELY</b> All other funding sources.</p>	<p>Rates are the only funding source as there are no practical means to obtaining funding from other sources.</p> <p>The use of general rates recognises that the benefits are to the whole district and are property-based.</p> <p>Land value is chosen to reflect the benefits to the agricultural sector and because it is considered a better match to the primary cost driver which is road frontage.</p>
<b>Waste Management &amp; Minimisation</b>							
<b>Residual Waste and Disposal</b>	<p>Residual waste disposal primarily contributes to the following community outcomes:</p> <ul style="list-style-type: none"> <li>• Quality Services</li> <li>• Prosperous District</li> <li>• Strong Communities</li> <li>• Valued Environment</li> </ul>	<p>This activity primarily benefits the individuals and business that through their actions create the residual waste. They receive the primary benefit of having a means to dispose of this waste.</p> <p>There are some benefits to the whole community in having service available.</p> <p>The benefits are expected to occur:</p> <ul style="list-style-type: none"> <li>• Primarily to individual users</li> </ul>	<p>The benefit of most operating expenditure is expected to occur in the year the funding is sourced.</p>	<p>This activity is only required due to the General rate. act of creating waste. Those who create the waste are individuals</p>	<p>Identifying separate funding assists in the accountability and transparency of Council's expenditure on this activity. and business.</p>	<p><b>MOST</b></p> <p><b>MINIMAL</b> residual</p> <p>User charges.</p> <p>Reserve funds.</p> <p><b>UNLIKELY</b> All other funding sources.</p>	<p>The actions of individuals or groups (largely business) create the need to have this activity.</p> <p>The user charges at landfills and transfer stations fund this activity in the short term.</p> <p>The user charge recognises the very direct relationship between the cost of providing this service and the amount of residual waste created.</p>

Activity	Community Outcomes	Distribution of Benefits	Period of Benefit	Whose Act Creates a Need	Separate Funding	Funding Source and Bands	Rationale
----------	--------------------	--------------------------	-------------------	--------------------------	------------------	--------------------------	-----------

		<ul style="list-style-type: none"> <li>The actions of individuals or groups create the need</li> <li>Partly to the district as a whole</li> </ul>					<p>This approach may help those who create the waste recognise the true cost of their actions and encourage waste reduction.</p> <p>The uniform annual general charge recognises benefit to the whole community of this activity and that full cost recovery in some locations is impractical and would lead to adverse behaviour that would be expensive to mitigate or resolve.</p>
<b>Closed Landfills</b>	<p>Managing Closed Landfills primarily contributes to the following community outcomes:</p> <ul style="list-style-type: none"> <li>Strong Communities</li> <li>Valued Environment</li> </ul>	<p>Given the historic nature of most of the sites it is not practical to recover costs through disposal charges.</p> <p>The whole community benefits from the responsible management and monitoring of these sites.</p> <p>The benefits are expected to occur:</p> <ul style="list-style-type: none"> <li>Primarily to the district as a whole.</li> </ul>	<p>The benefit of most operating expenditure is expected to occur in the year the funding is sourced by ensuring the closed landfill is safe.</p> <p>Annual funding for landfill aftercare is sourced from revenue that may be spent partially in the current year and partially in future years. This is managed using reserve funds.</p>	<p>The actions of individuals or groups have a minor impact</p>	<p>Identifying separate funding assists in the accountability and transparency of Council's expenditure on this activity.</p>	<p><b>MOST</b> General rates.</p> <p><b>MINIMAL</b> Reserve funds.</p> <p><b>UNLIKELY</b> All other funding sources.</p>	<p>The whole community share will be recovered through a uniform annual general charge across the district as it is considered that this best reflects the historic relationship between the use of the landfill and ratepayers.</p> <p>Reserve funds collected from annual funding for aftercare may be available for some closed landfills that have operated more recently.</p> <p>The timing of some expenditure may be uneven and unable to be funded from aftercare reserve funds, particularly when physical works are required to meet consent requirements. When this occurs borrowing will be used to spread out the impact.</p>
<b>Waste Minimisation</b>	<p>Waste minimisation primarily contributes to the following community outcomes:</p> <ul style="list-style-type: none"> <li>Quality Services</li> </ul>	<p>The whole community benefits from action in this area to minimise the negative impacts of waste. The year the funding is</p>	<p>The benefit of most operating expenditure is expected to occur in the year the funding is sourced.</p>	<p>This activity is only required due to the act of creating residual waste.</p>	<p>Identifying separate funding assists in the accountability and transparency of</p>	<p><b>MODERATE</b> General rates. Subsidies.</p> <p><b>UNLIKELY</b></p>	<p>The whole community share will be recovered through a uniform annual general charge across the district as it is considered this best reflects the relationship between</p>

Activity	Community Outcomes	Distribution of Benefits	Period of Benefit	Whose Act Creates a Need	Separate Funding	Funding Source and Bands	Rationale
	<ul style="list-style-type: none"> <li>Prosperous District</li> <li>Strong Communities</li> <li>Valued Environment.</li> </ul>	The benefits are expected to occur primarily to the district as a whole.		Those who create the waste are individuals and business.	Council's expenditure on this activity.	All other funding on sources.	<p>ratepayers and the activities undertaken in this area.</p> <p>Central government provides funding for some qualifying waste minimisation activities, which will be applied for annually.</p>
<b>Waste Water</b>							
<b>Waste Water</b>	<p>Waste water services primarily contribute to the following community outcomes:</p> <ul style="list-style-type: none"> <li>Quality Services</li> <li>Strong Communities</li> <li>Valued Environment</li> </ul>	<p>The collection, treatment, and disposal of wastewater is primarily a private benefit for people whose properties are connected to the schemes.</p> <p>The protection of the environment is a benefit to the serviced communities.</p> <p>The benefits are expected to occur primarily to individual users and businesses.</p>	<p>The benefit of most operating expenditure is expected to occur in the year the funding is sourced.</p> <p>Annual funding is sourced from revenue for depreciation that is likely to be spent partially in the current year and partially in future years. This is managed through reserve funds.</p>	A small number of heavy commercial producers have an adverse impact greater than most users.	Identifying separate funding assists in the accountability and transparency of Council's expenditure on this activity.	<p><b>HIGH</b> Targeted rates.</p> <p><b>MINIMAL</b> Grants, subsidy and other. User charges. Investment income.</p> <p><b>UNLIKELY</b> All other funding sources.</p>	<p>In most cases it is not practicable to measure the quantity of each individual's contribution to the waste water system.</p> <p>Those who (either directly or indirectly) benefit should pay. A uniform targeted rate per pan approximates this in a practical way.</p> <p>There are some large producers or producers of abnormal waste water where direct charging is required by the Trade Waste Bylaw in addition to the targeted rate. Their share of costs is recovered by way of trade waste user charges.</p> <p>Each community bears the cost of treating and disposal of its own waste water.</p> <p>Each community therefore contributes to the protection of the environment in proportion to the cost of its scheme.</p>
<b>Stormwater</b>							

<b>Stormwater</b>	Stormwater and drainage services primarily contribute to the following community outcomes:	The collection, treatment, and disposal of stormwater is primarily a community benefit in serviced communities.	The benefit of most operating expenditure is expected to occur in serviced communities.	The actions of most individuals or groups have a minor impact	Identifying separate funding assists in the accountability and transparency of	<b>ALL</b> Targeted rates. <b>UNLIKELY</b>	There is no practical way to charge individuals or groups for their private benefit.
-------------------	--	---	---	---	--	--	--

Activity	Community Outcomes	Distribution of Benefits	Period of Benefit	Whose Act Creates a Need	Separate Funding	Funding Source and Bands	Rationale
	<ul style="list-style-type: none"> <li>Quality Services</li> <li>Strong Communities</li> <li>Valued Environment</li> </ul>	<p>This benefit extends to the wider community as it includes an accessible road network</p> <p>Some individual properties or groups of properties benefit from not being flooded.</p> <p>The benefits are expected to occur: reserve funds.</p> <ul style="list-style-type: none"> <li>To individual properties</li> <li>As whole community benefits</li> </ul>	<p>wider the year the funding is sourced. protection of the environment</p> <p>Annual funding is and sourced from revenue network. for depreciation that is likely to be spent partially in the current year and partially in future years. This is managed through</p>		Council's expenditure on this activity.	All other funding sources.	<p>Those who (either directly or indirectly) benefit should pay. Stormwater networks are funded from local amenity rates in the serviced townships.</p> <p>Open drain systems on roads are part of the roads and bridges activity.</p>
<b>Water Supplies</b>							

<b>Water Supplies</b>	<p>Water supplies primarily contribute to the following community outcomes:</p> <ul style="list-style-type: none"> <li>• Prosperous District</li> <li>• Quality Services</li> <li>• Strong Communities</li> <li>• Valued Environment.</li> </ul>	<p>The primary benefit from water supply is to consumers in the supply area. The consumption of water is a private good.</p> <p>Good quality water improves health and minimises disease for both human and stock consumption for the benefit of the whole community.</p> <p>Users of bulk water for nonconsumption (e.g. irrigation, heating and cooling) receive minimal benefit from the treating of water. They often do benefit from the size of the reticulation.</p> <p>The use of water for firefighting purposes may benefit properties that are not connected to a scheme, and, in the event of a fire, this benefit is principally a private good.</p>	<p>The benefit of most operating expenditure is expected to occur in the year the funding is sourced.</p> <p>Annual funding is sourced from revenue for depreciation that is likely to be spent partially in the current year and partially in future years. This is managed through reserve funds.</p>	<p>Those who create the demand are individuals, and other consumers. Bulk water users require larger infrastructure.</p>	<p>Identifying separate funding assists in the accountability and transparency of Council's expenditure on this activity.</p>	<p><b>MOST Targeted</b></p> <p><b>MINIMAL</b> businesses User charges. Investment income.</p> <p><b>UNLIKELY</b> All other funding sources.</p>	<p>Those who (either directly or indirectly) benefit should pay.</p> <p>The cost of introducing a user pays system across all connected users is impractical due to cost, at this time.</p> <p>Most users are homogenous in their consumption and a targeted rate per connection or nature of connection approximates this in a practical way.</p> <p>In schemes where there are very significant differences in use, some water users will be charged based on actual quantities where it is practical due to the location, size or the use of the property. Their share of costs is recovered by way of targeted water meter rates. Where this situation applies separate targeted rates will be considered to fund the cost of reticulation and of water supply.</p>
Activity	Community Outcomes	Distribution of Benefits	Period of Benefit	Whose Act Creates a Need	Separate Funding	Funding Source and Bands	Rationale
		<p>The benefits are expected to occur:</p> <ul style="list-style-type: none"> <li>• Primarily to individual users</li> <li>• Partly the whole community gets a benefit in terms of health protection.</li> </ul>					<p>Each community bears the cost of treating and supplying its own water.</p> <p>The percentage of revenue from metered use varies from scheme to scheme.</p>
<b>Commercial and Development Activities</b>							

<b>Economic Development Services</b>	<p>Economic development primarily contributes to the following community outcomes:</p> <ul style="list-style-type: none"> <li>• Prosperous District</li> <li>• Quality Services.</li> </ul>	<p>Benefits accrue to the district as a whole from efforts to grow the economy. The benefits accrue to all sectors of the economy. A direct contribution may be required from any entity that receives a direct or specific benefit from a project or specific initiative.</p>	<p>Economic development benefits could accrue over a number of years as a result of some expenditure. However, the benefit of most operating expenditure is expected to occur in the year the funding is sourced.</p>	<p>The actions of many individuals and groups have a minor impact.</p>	<p>Identifying separate funding assists in the accountability and transparency of Council's expenditure on this activity.</p>	<p><b>MOST</b> Targeted rates.</p> <p><b>MINIMAL</b> Reserves User charges Grants and subsidies.</p> <p><b>UNLIKELY</b> All other funding sources.</p>	<p>There is an expectation that some projects and services may attract external fees or funding. However, rates are likely to be the main funding source as there will be limited practical means for obtaining alternate funding for most of the services provided or the grants made. As these services will have a benefit to all ratepayers the capital value District Services Rate has been selected as the appropriate rate.</p>
<b>Tourism Development and Visitor Services</b>	<p>Tourism primarily contributes to the following community outcomes:</p> <ul style="list-style-type: none"> <li>• Prosperous District</li> <li>• Quality Services.</li> </ul>	<p>The majority of the benefit from these services is to the district as a whole.</p> <p>It benefits businesses involved in tourism and the wider economy with increased foot traffic entering the district - buying goods and services. Thriving business also ensures employment.</p> <p>The benefits are expected to occur:</p> <ul style="list-style-type: none"> <li>• Primarily to the district as a whole.</li> <li>• Tourism-based businesses as a group receive some benefits</li> </ul>	<p>Tourism benefits could accrue over a number of years as a result of some expenditure. However, the benefit of most operating expenditure is expected to occur in the year the funding is sourced.</p>	<p>The actions of many individuals and groups have an impact on tourism.</p>	<p>Identifying separate funding assists in the accountability and transparency of Council's expenditure on this activity.</p>	<p><b>HIGH</b> General</p> <p><b>LOW</b> Targeted rates. on</p> <p><b>MINIMAL</b> Reserve funds.</p> <p><b>UNLIKELY</b> All other funding sources.</p>	<p>The services provided by Tourism Waitaki are partially funded from Isite, Oamaru Blue Penguin Colony, and other revenue. This revenue does not belong to Council but to the Tourism Waitaki Limited. Therefore Council does not have any practical means to generate income for this activity.</p> <p>The benefits of tourism accrue mostly to the whole district accordingly tourism is to be funded from the uniform annual general charge.</p> <p>A UAGC recognises that the use of a general rate can disadvantage outlying communities.</p>

Activity	Community Outcomes	Distribution of Benefits	Period of Benefit	Whose Act Creates a Need	Separate Funding	Funding Source and Bands	Rationale
----------	--------------------	--------------------------	-------------------	--------------------------	------------------	--------------------------	-----------

however these have a wide flow-on effect in the community.

It is recognised that some businesses receive a greater benefit from this service than others. This is recognised with 10% of funding being recovered from the Oamaru Business area.

Some funding will be available from reserves as defined by Council (i.e. for events).

The Alps 2 Ocean cycleway is funded as a footpath.

<p><b>Treasury</b></p>	<p>Treasury primarily contributes to the following community outcomes:</p> <ul style="list-style-type: none"> <li>• Prosperous District</li> <li>• Quality Services</li> </ul>	<p>Benefits accrue to the district as a whole from efforts to earn a good return on investments.</p> <p>The benefits are expected to occur primarily to the district as a whole.</p>	<p>Treasury benefits could accrue over a number of years as a result of some operating income being transferred to reserves for use by future projects in other activities. However, the benefit of most operating income is expected to occur in the year the funding is earned.</p>	<p>The actions of most individuals and groups have a minor impact.</p>	<p>Identifying separate funding assists in the income.</p> <p>accountability and transparency of Council's expenditure on this activity.</p>	<p><b>MOST</b> Investment</p> <p>transparency of Grants, subsidy and on other.</p> <p>User charges. Reserves.</p> <p><b>UNLIKELY</b> All other funding sources.</p>	<p>This activity includes dividend income from CCO investments which is used to fund projects in other activities and offset rates.</p> <p>This activity includes interest payments made by external entities Council has lent money to. These arrangements are determined by individual agreement.</p> <p>The net interest and dividend income from this activity is used to reduce general and targeted rates.</p>
<p><b>Commercial Property</b></p>	<p>Commercial property investments primarily contribute to the following community outcomes:</p> <ul style="list-style-type: none"> <li>• Prosperous District</li> <li>• Quality Services.</li> </ul>	<p>The primary benefit from commercial property is the use of the property by commercial tenants. This activity is a private good.</p> <p>The benefits are expected to occur:</p> <ul style="list-style-type: none"> <li>• Primarily to individual users</li> <li>• Partly to the district as a whole.</li> </ul>	<p>Commercial property most benefits could accrue as a result of some expenditure. However, the benefit of most operating expenditure is expected to occur in the year the funding is sourced.</p>	<p>The actions of individuals or groups over a number of years have a minor impact.</p>	<p>Identifying separate funding assists in the accountability and transparency of Council's expenditure on this activity.</p>	<p><b>MOST</b> Investment</p> <p>income.</p> <p><b>MINIMAL</b> Targeted rates on</p> <p><b>UNLIKELY</b> All other funding sources.</p>	<p>Benefits accrue primarily to users who pay for the service provided by way of rents, lease, licenses etc.</p> <p>Assets sale income, unless otherwise resolved, is used to reduce debt in this activity.</p> <p>Budgeted surpluses are used to reduce the district services targeted rate.</p>

Activity	Community Outcomes	Distribution of Benefits	Period of Benefit	Whose Act Creates a Need	Separate Funding	Funding Source and Bands	Rationale
<b>Forestry</b>	<p>Forest investments primarily contribute to the following community outcomes:</p> <ul style="list-style-type: none"> <li>• Prosperous District</li> <li>• Quality Services</li> <li>• Valued Environment.</li> </ul>	<p>Most trees in Council's forestry portfolio were not planted or managed for the purpose of investment, although they are managed for best return.</p> <p>The operational purpose of each site was generally in support of catchment protection, control of run-off, passive recreation amenity or visual amenity.</p> <p>Most of the benefits relate to operational activities such as water supply, where the benefits accrue with property ownership.</p>	<p>Forest investment benefits accrue over a number of years as a result of some expenditure. However, the benefit of most operating expenditure is expected to occur in the year the funding is sourced.</p>	<p>The actions of most individuals or groups have a minor impact.</p>	<p>Identifying separate funding assists in the accountability and transparency of Council's expenditure on this activity.</p>	<p><b>MOST</b> Harvesting income.</p> <p><b>MINIMAL</b> General rates</p> <p><b>UNLIKELY</b> All other funding sources.</p>	<p>Periodically, Council harvests forests and receives investment income. This income is usually sufficient to pay for the harvesting and renewal of the trees. Surplus monies are placed in a reserve fund. The level of income from this source is expected to be higher in the medium term due to the maturing of some of the holdings.</p> <p>If there is no harvest income or reserves available, the annual operating expenses will be funded from general rates.</p>
<b>Operational Property</b>	<p>Operational properties primarily contribute to the following community outcomes:</p> <ul style="list-style-type: none"> <li>• Quality Services.</li> </ul>	<p>The primary benefit from operational property is the use of the property by tenants. In this case, the tenants are council operations.</p>	<p>The benefit of most operating expenditure is expected to occur in the year the funding is sourced.</p> <p>Annual funding is sourced from revenue for depreciation that is likely to be spent partially in the current year and partially in future years. This is managed through reserve funds.</p>	<p>The actions of most individuals or groups have a minor impact.</p>	<p>Identifying separate funding assists in the accountability and transparency of Council's expenditure on this activity.</p>	<p><b>ALL</b> Rental</p> <p><b>UNLIKELY</b> All other funding sources.</p>	<p>Revenue is generated from activity rentals and surpluses are allocated against general rates based on land value. This reflects the use of operational properties for governance to serve the whole district.</p>

<b>Oamaru Airport</b>	<p>The airport investment primarily contributes to the following community outcomes:</p> <ul style="list-style-type: none"> <li>• Prosperous District</li> <li>• Quality Services</li> </ul>	<p>The primary benefit from the airport is the movement of aircraft for business and recreational purposes and the users of these. It also provides a broad economic benefit to the district.</p>	<p>The benefit of most operating expenditure is expected to occur in the year the funding is sourced.</p> <p>Annual funding is sourced from revenue for depreciation that is likely to be spent</p>	<p>The actions of most individuals or groups have an impact on providing this service.</p>	<p>Identifying separate funding assists in the income. accountability and transparency of Council's expenditure this activity.</p>	<p><b>MOST</b> Investment</p> <p><b>MINIMAL</b> User charges. Reserve funds. on</p> <p><b>UNLIKELY</b> All other funding sources.</p>	<p>Costs will be recovered from investment income, including the lease of non-operational land. Leases on land will be reviewed based on market conditions at the time of renewal.</p> <p>Charges for using the airport are set at a market price, but</p>
-----------------------	--	---	---	--	--	---	--

Activity	Community Outcomes	Distribution of Benefits	Period of Benefit	Whose Act Creates a Need	Separate Funding	Funding Source and Bands	Rationale
		<p>The benefits are expected to occur:</p> <ul style="list-style-type: none"> <li>• Primarily to individual users.</li> <li>• Partly to the district as a whole in support of the community outcomes.</li> </ul>	<p>partially in the current year and partially in future years. This is managed through reserve funds.</p>				<p>contribute minimally to annual operating costs.</p> <p>An operational reserve fund is used to balance funding across years.</p>
<b>Arts, heritage and community</b>							

<b>North Otago Museum</b>	<p>The museum primarily contributes to the following community outcomes:</p> <ul style="list-style-type: none"> <li>• Prosperous District</li> <li>• Quality Services.</li> </ul>	<p>The museum provides for exhibitions and use of the archives by visitors to the museum.</p> <p>The residents of Oamaru and Corriedale enjoy proximity to the museum, and other residents benefit from outreach activities and travel to use the museum.</p> <p>Businesses in the Oamaru business area benefit from more foot traffic in the town centre.</p> <p>The district as a whole has a collective sense of history due to preservation of collections of regional significance and the contribution of the museum to the regional visitor and tourism economy.</p> <p>The benefits are expected to occur:</p> <ul style="list-style-type: none"> <li>• Partly to individual users.</li> <li>• Partly to the district as a whole with recognition to proximity.</li> </ul>	<p>The benefit of most operating expenditure is expected to occur in the year the funding is sourced.</p> <p>Annual funding is sourced from revenue for depreciation that is likely to be spent partially in the current year and partially in future years. This is managed through reserve funds.</p>	<p>The actions of many individuals and groups have an impact on this activity.</p>	<p>Identifying separate funding assists in the accountability and transparency of Council's expenditure on this activity.</p>	<p><b>MOST</b> Targeted rates.</p> <p><b>MINIMAL</b> User charges Grants and subsidies.</p> <p><b>UNLIKELY</b> All other funding sources.</p>	<p>High levels of user charging is contrary to the objective of providing access. Some costs are recovered through donations, retail sales, and other minor activities.</p> <p>The rates funding ratio is designed to reflect the varying levels of access that the different wards have to the facility.</p>
<b>Forrester Gallery</b>	<p>The gallery primarily contributes to the</p>	<p>The gallery provides for exhibitions and use of the expected to occur in</p>	<p>The benefit of most operating expenditure is</p>	<p>The actions of many individuals and groups have an</p>	<p>Identifying separate funding assists in the accountability and transparency of</p>	<p><b>MOST</b> Targeted rates.</p> <p><b>MINIMAL</b></p>	<p>High levels of user charging is contrary to the objective of providing access. Some costs are recovered through donations,</p>

Activity	Community Outcomes	Distribution of Benefits	Period of Benefit	Whose Act Creates a Need	Separate Funding	Funding Source and Bands	Rationale
----------	--------------------	--------------------------	-------------------	--------------------------	------------------	--------------------------	-----------

	<p>following community outcomes:</p> <ul style="list-style-type: none"> <li>• Prosperous District</li> <li>• Quality Services.</li> </ul>	<p>archives by visitors to the Gallery.</p> <p>The residents of Oamaru and Corriedale enjoy proximity to the gallery, and other residents benefit from specific exhibitions and when they travel to use the gallery.</p> <p>Businesses in the Oamaru business area benefit from more foot traffic in the town centre.</p> <p>The district as a whole has a collective sense of pride and benefits from collections of regional and national significance and the contribution of the gallery to the regional visitor and tourism economy.</p> <p>The benefits are expected to occur:</p> <ul style="list-style-type: none"> <li>• Partly to individual users.</li> <li>• Partly to the district as a whole with recognition to proximity.</li> </ul>	<p>the year the funding is sourced.</p> <p>Annual funding is sourced from revenue for depreciation that is likely to be spent partially in the current year and partially in future years. This is managed through reserve funds.</p>	<p>impact on this activity.</p>	<p>Council's expenditure on this activity.</p>	<p>User Charges. Grants and subsidies.</p> <p><b>UNLIKELY</b> All other funding sources.</p>	<p>commission on sales of exhibited works on behalf of artists, and retail sales.</p> <p>The rates funding ratio is designed to reflect the varying levels of access that the different wards have to the facility.</p>
<p><b>Waitaki District Libraries (includes Archives)</b></p>	<p>The libraries primarily contribute to the following community outcomes:</p> <ul style="list-style-type: none"> <li>• Prosperous District</li> <li>• Quality Services.</li> </ul>	<p>The primary benefit from is to those that borrow use of library material and resources. the year the funding is sourced.</p> <p>The library attracts visitors to Oamaru which benefits local businesses.</p> <p>The residents of the Oamaru ward enjoy greater access to the main library, however, the network of branches means that</p>	<p>The benefit of most libraries operating expenditure and is expected to occur in the year the funding is sourced.</p> <p>Annual funding is sourced from revenue for depreciation that is likely to be spent partially in the current year and partially in future years. This is</p>	<p>The actions of many individuals and groups have an impact on this activity.</p>	<p>Identifying separate funding assists in the Targeted rates. accountability and of Council's expenditure on this activity.</p>	<p><b>MOST</b> User charges. Grants and subsidies. Reserves.</p> <p><b>UNLIKELY</b> All other funding sources.</p>	<p>High levels of user charging would be contrary to the objective of providing access. Some costs are recovered through user charges, and fines. User recovery is also constrained by s.142 of the Local Government Act 2002.</p> <p>The rates funding ratio is designed to reflect the varying levels of access that the different wards have to the facility.</p>

the other wards enjoy ready

Activity	Community Outcomes	Distribution of Benefits	Period of Benefit	Whose Act Creates a Need	Separate Funding	Funding Source and Bands	Rationale
		<p>access to the service at a lower level.</p> <p>The districts residents are enriched by the preservation of collections of regional significance and the contribution of the library to a well-informed and literate community.</p> <p>The benefits are expected to occur:</p> <ul style="list-style-type: none"><li>• Partly to individual users.</li><li>• Partly to the district as a whole with recognition to proximity.</li></ul>	<p>managed through reserve funds.</p>				

<b>Oamaru Opera House</b>	<p>The opera house primarily contributes to the following community outcomes:</p> <ul style="list-style-type: none"> <li>Prosperous District. Quality Services.</li> </ul>	<p>The primary benefit is to those that hire the facility for various entertainment business and other functions.</p> <p>The opera house provides an important leisure amenity and preservation and use of an important heritage building. It provides mostly for Oamaru and Corriedale wards because of their proximity to the opera house.</p> <p>The opera house attracts visitors to Oamaru, which supports business.</p> <p>The benefits are expected to occur:</p> <ul style="list-style-type: none"> <li>Primarily to individual users.</li> <li>Partly to the district as a whole with recognition for proximity.</li> </ul>	<p>The benefit of most operating expenditure is expected to occur in the year the funding is sourced.</p> <p>Annual funding is sourced from revenue for depreciation that is likely to be spent partially in the current year and partially in future years. This is managed through reserve funds.</p>	<p>The actions of many individuals and groups have an impact on this activity.</p>	<p>Identifying separate funding assists in the Targeted rates. accountability and transparency of Council's expenditure on this activity.</p>	<p><b>HIGH</b></p> <p>User charges.</p> <p><b>MINIMAL</b></p> <p>Grants and subsidies.</p> <p><b>UNLIKELY</b></p> <p>All other funding sources.</p>	<p>Funding is mainly from hire and charges from users of the venue. Council seeks to maximise revenue from these sources, particularly from commercial users. Charges will be market driven.</p> <p>The opera house is iconic and association with the brand has value, which has enabled some sponsorship revenue.</p> <p>The rates funding ratio is designed to reflect the varying levels of access that the different wards have to the facility to recognise the whole district benefit.</p>
---------------------------	--	--	---	--	---	---	---

Activity	Community Outcomes	Distribution of Benefits	Period of Benefit	Whose Act Creates a Need	Separate Funding	Funding Source and Bands	Rationale
----------	--------------------	--------------------------	-------------------	--------------------------	------------------	--------------------------	-----------

<b>Community Safety and Grants - Other</b>	<p>This activity primarily contributes to the following community outcomes:</p> <ul style="list-style-type: none"> <li>• Prosperous District</li> <li>• Quality Services</li> <li>• Strong Communities.</li> </ul>	<p>All the people in the district enjoy access to services funded by Council grants. While some services are located in specific communities, generally the activities funded are spread across the district. Any person may make application for a grant. The grants are for services that are, in the main, non-excludable.</p> <p>The benefits are expected to occur primarily to the district as a whole in support of the community outcomes.</p> <p>Community safety programmes and projects benefit the wider community</p>	<p>The benefit of most operating expenditure is expected to occur in the year the funding is sourced.</p>	<p>The actions of most individuals or groups have a minor impact on this activity.</p>	<p>Identifying separate funding assists in the accountability and transparency of Council's expenditure on this activity.</p>	<p><b>HIGH</b> General rates.</p> <p><b>MINIMAL</b> Grants and subsidies. Targeted rates. User charges. Reserves.</p> <p><b>UNLIKELY</b> All other funding sources.</p>	<p>Community Grants activity includes grants administration on behalf of others. This shows as an income and expense.</p> <p>This is a people-based activity which is funded evenly across the district by way of the uniform annual general charge.</p> <p>Community safety programmes primarily provide benefit to Oamaru residents so are funded by targeted rates</p>
<b>Community Safety and Grants - Otago Museum</b>	<p>The Otago Museum primarily contributes to the following community outcomes:</p> <ul style="list-style-type: none"> <li>• Quality Services.</li> </ul>	<p>Council is required to make this contribution. This cost will be spread across the district.</p> <p>The benefits are expected to occur primarily to the district as a whole in support of the community outcomes.</p>	<p>The benefit of operating expenditure is expected to occur in the year the funding is sourced.</p>	<p>The actions of most individuals or groups have a minor impact on this activity.</p>	<p>Identifying separate funding assists in the General rates. accountability and of Council's expenditure this activity.</p>	<p><b>ALL</b></p> <p><b>UNLIKELY</b> transparency</p> <p>All other funding sources. on</p>	<p>This is a people based activity which should be funded evenly across the district by way of the uniform annual general charge.</p>
<b>Parks and recreation</b>							
<b>Waitaki Aquatic Centre</b>	<p>The aquatic centre primarily contributes to the following community outcomes:</p> <ul style="list-style-type: none"> <li>• Prosperous District</li> <li>• Quality Services</li> <li>• Strong Communities.</li> </ul>	<p>The primary benefit from the aquatic centre is the use of the pools for recreation, sporting, educational, and water safety purposes with the greatest access enjoyed by Oamaru and Corriedale residents.</p>	<p>The benefit of operating expenditure is expected to occur in the year the funding is sourced.</p> <p>Annual funding is sourced from revenue for depreciation that is</p>	<p>The actions of most individuals or groups in the and correlation between funding the numbers of using the aquatic centre</p>	<p>Identifying separate individuals or groups Targeted rates. User charges. activity. There is a Council's expenditure on this activity.</p>	<p>funding assists accountability transparency of <b>UNLIKELY</b> All other sources. people</p>	<p>User charges are made for casual recreation use, fees for recreation programmes, swim school, and retail sales. User charges are also constrained by charges at neighbouring facilities.</p> <p>User charges do not fully recover the cost of the private benefit and</p>

Activity	Community Outcomes	Distribution of Benefits	Period of Benefit	Whose Act Creates a Need	Separate Funding	Funding Source and Bands	Rationale
		<p>The regional visitor uses the centre which benefits businesses in the area.</p> <p>The community enjoys access to a facility to improve fitness, health and water safety.</p> <p>The benefits are expected to occur:</p> <ul style="list-style-type: none"> <li>• Primarily to individual users.</li> <li>• Partly to the district as a whole in support of the community outcomes.</li> </ul>	<p>likely to be spent partially in the current year and partially in future years. This is managed through reserve funds.</p>	<p>services and operating costs.</p>			<p>rates funding is required to allow wide spread access to these services.</p> <p>The use of targeted rates recovers costs not recovered through user charges with a ward targeted rate ratio reflecting proximity for use.</p>
<b>Oamaru Public Gardens</b>	<p>The gardens primarily contributes to the following community outcomes:</p> <ul style="list-style-type: none"> <li>• Prosperous District</li> <li>• Quality Services</li> <li>• Valued Environment.</li> </ul>	<p>The gardens are for the recreational enjoyment of the amenity by visitors.</p> <p>The residents of Oamaru and Corriedale enjoy proximity to the gardens but residents of other wards may benefit from the facility if they choose to travel to Oamaru.</p> <p>District wide benefit includes the preservation of natural heritage of regional significance, and the contribution of the gardens to the regional visitor economy.</p> <p>The benefits are expected to occur primarily to the district as a whole with recognition to proximity.</p>	<p>The benefit of operating expenditure is expected to occur in the year the funding is sourced.</p> <p>Annual funding is sourced from revenue for depreciation that is likely to be spent partially in the current year and partially in future years. This is managed through reserve funds.</p>	<p>The actions of most individuals or groups have little impact on this activity.</p>	<p>Identifying separate funding assists in the accountability and transparency of Council's expenditure on this activity.</p>	<p><b>MOST</b> Targeted rates.</p> <p><b>MINIMAL</b> User charges. Reserve funds.</p> <p><b>UNLIKELY</b> All other funding sources.</p>	<p>A small amount of user charges is achievable for private use of the facility such as weddings and festivals.</p> <p>It is not practical to charge casual users as the collection costs would outweigh any benefit.</p> <p>The targeted rate ratio reflects proximity to the gardens.</p> <p>The Oamaru business rate recognises a visitor attraction benefit to Oamaru businesses.</p> <p>Council may use the financial contributions reserve funds for some operating expenses, generally of a project nature.</p>

<b>Reserves, Green Spaces and Playgrounds</b>	<p>These facilities primarily contribute to the following community outcomes:</p> <ul style="list-style-type: none"> <li>• Prosperous District</li> <li>• Quality Services</li> </ul>	<p>It provides a district wide landscape amenity created by maintaining green space and street beautification (including playgrounds).</p>	<p>The benefit of operating expenditure is expected to occur in the year the funding is sourced.</p>	<p>The actions of most individuals or groups have little impact on this activity.</p>	<p>Identifying separate funding assists in the accountability and transparency of</p>	<p><b>MOST</b> Targeted rates.</p> <p><b>MINIMAL</b> Reserve funds.</p>	<p>There is no practical way to collect revenues from private benefit across this activity.</p>
---	---	--	--	---	---	---	---

Activity	Community Outcomes	Distribution of Benefits	Period of Benefit	Whose Act Creates a Need	Separate Funding	Funding Source and Bands	Rationale
	<ul style="list-style-type: none"> <li>• Valued Environment.</li> </ul>	<p>The benefits are expected to occur primarily to the district as a whole.</p>	<p>Annual funding is sourced from revenue for depreciation that is likely to be spent partially in the current year and partially in future years. This is managed through reserve funds.</p>		<p>Council's expenditure on this activity.</p>	<p>User charges.</p> <p><b>UNLIKELY</b> All other funding sources.</p>	<p>Rates funding recognises the provision of landscape amenity is across the district.</p> <p>Also local residents enjoy the benefits of landscape amenity in their locality. A ward rate enables local communities to exercise local choice.</p> <p>Council may use the financial contributions reserve funds for some operating expenses, generally of a project nature.</p>

<b>Sports Grounds</b>	<p>These facilities primarily contribute to the following community outcomes:</p> <ul style="list-style-type: none"> <li>• Prosperous District</li> <li>• Quality Services</li> <li>• Valued Environment</li> </ul>	<p>The primary benefit from sports grounds is their use for recreation; Use by groups for organised activities means that they may not always be available for all users.</p> <p>Some specialised grounds have no public access to them. However, in most cases they are usually available for casual use by the whole community.</p> <p>Major sporting events and tournaments assist the regional visitor economy.</p> <p>The benefits are expected to occur:</p> <ul style="list-style-type: none"> <li>• Primarily to the district as a whole in support of the community outcomes.</li> <li>• Partially to groups and individuals involved in organised sports that require these facilities.</li> </ul>	<p>The benefit of operating expenditure is expected to occur in the year the funding is sourced.</p> <p>Annual funding is sourced from revenue for depreciation that is likely to be spent partially in the current year and partially in future years. This is managed through reserve funds.</p>	<p>The actions of most <b>MOST</b> individuals or groups have some impact on accountability and activity. transparency of</p>	<p>Identifying separate funding assists in the <b>MINIMAL</b> this</p> <p>User charges.</p> <p>Reserve funds.</p> <p><b>UNLIKELY</b> All other funding sources.</p>	<p>A small contribution from private use is recovered through ground rentals for leased areas and fees for seasonal or one-off use. A 5% overall costs recovery is estimated.</p> <p>The use of the uniform annual general charge recognises the public good is people-based.</p> <p>The use of general rates recognises the economic benefit to the district.</p>
-----------------------	---	--	--	---	---	--

Activity	Community Outcomes	Distribution of Benefits	Period of Benefit	Whose Act Creates a Need	Separate Funding	Funding Source and Bands	Rationale
<b>Community Amenities</b>							

<b>Cemeteries</b>	<p>The cemeteries primarily contribute to the following community outcomes:</p> <ul style="list-style-type: none"> <li>• Quality Services</li> <li>• Strong Communities</li> </ul>	<p>The provision of burial facilities and services is for individuals.</p> <p>The district in turn has available green space, protecting public health by ensuring the safe disposal of human remains, and in maintaining cemeteries and cemetery records for future generations to locate their ancestor's burial plot/site.</p> <p>The benefits are expected to occur:</p> <ul style="list-style-type: none"> <li>• Partly to individual users.</li> <li>• Partly to the district as a whole in support of the community outcomes.</li> </ul>	<p>The benefit of operating expenditure is expected to occur in the year the funding is sourced.</p> <p>Annual funding is sourced from revenue for depreciation that is likely to be spent partially in the current year and partially in future years. This is managed through reserve funds.</p>	<p>The actions of some individuals or groups have some impact on this activity.</p>	<p>Identifying separate funding assists in the accountability and transparency of Council's expenditure on this activity.</p>	<p><b>MODERATE</b> General rates. User charges.</p> <p><b>MINIMAL</b> Grants and subsidies. Reserves.</p> <p><b>UNLIKELY</b> All other funding sources.</p>	<p>Individuals pay user charges for the initial acquisition and use of a burial site (burial fees and plot charges).</p> <p>The community pays for the ongoing maintenance of that site.</p> <p>With the wider district elements collected from the uniform annual general charge as it is considered people based.</p>
<b>Public Halls and Community Centres</b>	<p>Halls and community centres primarily contribute to the following community outcomes:</p> <ul style="list-style-type: none"> <li>• Quality Services</li> </ul>	<p>Public halls provide a venue for community activities for those in the hall rating area. Generally each hall can be used by only one group at a time.</p> <p>The benefits are expected to occur:</p> <ul style="list-style-type: none"> <li>• Primarily to the immediate area supporting the community hall / centre.</li> </ul>	<p>The benefit of operating expenditure is expected to occur in the year the funding is sourced.</p> <p>Annual funding is sourced from revenue for depreciation that is likely to be spent partially in the current year and partially in future years. This is managed through reserve funds.</p>	<p>The actions of some individuals or groups have some impact on this activity.</p>	<p>Identifying separate funding assists in the accountability and transparency of Council's expenditure on this activity.</p>	<p><b>MOST</b> Targeted rates.</p> <p><b>MINIMAL</b> charges. Investment income. Reserves.</p> <p><b>UNLIKELY</b> All other funding sources.</p>	<p>Most halls using council funds are operated by local committees under delegation. Not all halls are owned by Council. Local committees retain any small amounts of income they earn separate from Council.</p> <p>Targeted hall rates recognise the benefit from the activity is focussed mainly on the hall rating area.</p>
<b>Waitaki Lakes Camping</b>	<p>The camping grounds primarily contribute to the following community outcomes:</p>	<p>Campers enjoy most of the benefit from lakes camping.</p> <p>The facilities available are also used by casual users and visitors</p>	<p>The benefit of operating expenditure is expected to occur in</p>	<p>The actions of users have some impact on this activity.</p>	<p>Identifying separate funding assists in the accountability and transparency of</p>	<p><b>MODERATE</b> Targeted rate. User charges.</p> <p><b>UNLIKELY</b></p>	<p>Private use is funded by user charges (camping fees).</p> <p>Rating is targeted to recognise that the recreational and economic</p>

Activity	Community Outcomes	Distribution of Benefits	Period of Benefit	Whose Act Creates a Need	Separate Funding	Funding Source and Bands	Rationale
	<ul style="list-style-type: none"> <li>Prosperous District</li> <li>Quality Services</li> </ul>	<p>including users of the A2O cycle trail, that do not stay overnight. This is a public benefit.</p> <p>This can contribute to economic development for the district as a whole.</p> <p>The benefits are expected to occur:</p> <ul style="list-style-type: none"> <li>Primarily to individual users.</li> <li>Partly to the district as a whole.</li> </ul>	<p>the year the funding is sourced.</p> <p>Annual funding is sourced from revenue for depreciation that is likely to be spent partially in the current year and partially in future years. This is managed through reserve funds.</p>		Council's expenditure on this activity.	All other funding sources.	development benefits accrue to the whole district.
<b>Waitaki Community Recreation Centre</b>	<p>The recreation centre primarily contributes to the following community outcomes:</p> <ul style="list-style-type: none"> <li>Quality Services</li> </ul>	<p>This recreation benefit is a people-based benefit, and accrues mainly to people living in the Oamaru and Corriedale wards because of their proximity to the Centre.</p> <p>There is also a benefit to the community as a whole from the Centre to the district economy as a venue for community events. This economic development benefit is to the district as a whole and is not people-based.</p> <p>The benefits are expected to occur:</p> <ul style="list-style-type: none"> <li>Primarily to the people in Oamaru and Corriedale.</li> <li>Partly to the district as a whole in support of the community outcomes.</li> </ul>	<p>The benefit of operating expenditure is expected to occur in the year the funding is sourced.</p>	<p>The actions of most <b>HIGH</b> individuals or groups Targeted rate. have some impact on accountability and this activity.</p>	<p>Identifying separate funding assists in the transparency of Council's expenditure on this activity.</p>	<p><b>LOW</b> General rates. <b>MINIMAL</b> User charges. <b>UNLIKELY</b> All other funding sources.</p>	<p>This activity provides for a grant to the Waitaki Recreation Centre Trust for the operation and maintenance of the Waitaki Recreation Centre. The Council grant supplements income from user charges and other sources collected by the trust.</p> <p>The choice of the rating funding sources recognises that the recreation benefits are the main benefit and that this accrues to people in Corriedale and Oamaru. It also recognises that the economic development benefit is to the whole district.</p>

Activity	Community Outcomes	Distribution of Benefits	Period of Benefit	Whose Act Creates a Need	Separate Funding	Funding Source and Bands	Rationale
<b>Community Housing</b>	<p>Community housing primarily contributes to the following community outcomes:</p> <ul style="list-style-type: none"> <li>Quality Services</li> </ul>	<p>Tenants primarily benefit from community housing</p> <p>Council's objective for the the year the funding is sourced. that it should be self-funding and not be subsidised by rates.</p> <p>The benefits are expected to for depreciation that is occur: likely to be spent</p> <ul style="list-style-type: none"> <li>Primarily to individual users. partially in the current</li> <li>Partly to the district as a whole year and partially in in support of the community future years. This is managed through reserve funds.</li> </ul>	<p>The benefit of operating expenditure is expected to occur in the year the funding is sourced.</p> <p>Annual funding is sourced from revenue</p> <p>partially in the current year and partially in future years. This is managed through reserve funds.</p>	<p>The actions of most individuals or groups have a minor impact on this activity.</p>	<p>Identifying separate funding assists in the accountability and transparency of Council's expenditure on this activity.</p>	<p><b>HIGH</b> User charges.</p> <p><b>LOW</b> Targeted rates.</p> <p><b>UNLIKELY</b> All other funding sources.</p>	<p>Rents are set in accord with the Community Housing Policy and are at or near market value.</p> <p>Council recognises that this activity may not always be fully selffunding. If no reserves are available then any short fall will be funded from rates. This funding will be recovered across the district as a whole on a capital value basis.</p>
<b>Public Toilets</b>	<p>Public toilets primarily contribute to the following community outcomes:</p> <ul style="list-style-type: none"> <li>Quality Services</li> </ul>	<p>Mainly visitors and those away from their home use public toilets generally in support of leisure pursuits, tourism and commercial businesses (in urban areas).</p> <p>The benefits are expected to occur:</p> <ul style="list-style-type: none"> <li>Primarily to individual users.</li> <li>Partly to the district as a whole.</li> </ul>	<p>The benefit of operating expenditure is expected to occur in the year the funding is sourced.</p> <p>Annual funding is sourced from revenue for depreciation that is likely to be spent partially in the current year and partially in future years. This is managed through reserve funds.</p>	<p>The actions of most individuals or groups have some impact on this activity.</p>	<p>Identifying separate funding assists in the accountability and transparency of Council's expenditure on this activity.</p>	<p><b>MOST</b> General rates.</p> <p><b>MINIMAL</b> Subsidy and grants</p> <p><b>UNLIKELY</b> All other funding sources.</p>	<p>There is no practical way of charging for the use of public toilets.</p> <p>Uniform annual general charges provide recognition of the mostly people-based benefit.</p>

<b>Town Centre Services - Township Works</b>	The township works primarily contribute to the following community outcomes: <ul style="list-style-type: none"><li>• Prosperous District</li><li>• Quality Services</li><li>• Valued Environment</li></ul>	The benefits of township works in visual amenity and safety for people in townships, the area is serviced by the township and higher levels of service. benefits are expected to occur:	The benefit of are operating expenditure for the year the funding is sourced. Annual funding is The sourced from revenue for depreciation that is likely to be spent	The actions of others do contribute to the costs, particularly in relation to litter bin collection and disposal.	Identifying separate funding assists in the Targeted rates. accountability and of Council's expenditure this activity.	<b>ALL</b> <b>UNLIKELY</b> transparency All other funding sources. on	As townships and their surrounds have an impact on the level of service they receive, it is considered use of a capital value ward based charge is the best match to the benefit received. This recognises that all townships service an area greater than the township itself and the benefit
--	---	---	--	---	--	---	--

Activity	Community Outcomes	Distribution of Benefits	Period of Benefit	Whose Act Creates a Need	Separate Funding	Funding Source and Bands	Rationale
		<ul style="list-style-type: none"> <li>• Primarily to the township and ward they are located in.</li> <li>• Partially to the district as a whole in support of the community outcomes.</li> </ul>	partially in the current year and partially in future years. This is managed through reserve funds.				relates to the size and use of properties.
<b>Town Centre Services - Christmas Decorations</b>	Christmas decorations primarily contribute to the following community outcomes: <ul style="list-style-type: none"><li>• Quality Services.</li><li>• Valued Environment.</li></ul>	Decorations are provided in towns across the district. Most decorations are in the Oamaru business area.	The benefit of operating expenditure is expected to occur in the year the funding is sourced. Annual funding is sourced from revenue for depreciation that is likely to be spent partially in the current year and partially in future years. This is managed through reserve funds.	The actions of most individuals or groups have a minor impact on this activity.	Identifying separate funding assists in the Targeted rates. accountability and of Council's expenditure this activity.	<b>ALL</b> <b>UNLIKELY</b> transparency All other funding sources. on	Christmas Decorations benefit the whole district. The targeted rate considers the business benefit from decorations installed in Oamaru town centre.
<b>Environment, Regulation and Safety</b>							

<b>Animal Control</b>	Animal control primarily contributes to the following community outcomes: <ul style="list-style-type: none"> <li>• Strong Communities.</li> </ul>	Dog registration benefits dog owners by allowing legal ownership of dogs and enabling impounded dogs to be traced to their owners.  Dog ranging, pound keeping and response to animal complaints are activities that protect the public from the negative effects of the actions or inactions of dog owners.  The benefits are expected to occur:	The benefit of operating expenditure is expected to occur in the year the funding is sourced.  Annual funding is sourced from revenue for depreciation that is likely to be spent partially in the current year and partially in future years. This is	The allocation of charges is modified on grounds of User charges. and equity to transparency of recognise that the Council's expenditure . costs of controlling on this activity. the effects of the actions or inactions of animal owners should be borne by those owners.	Identifying separate funding assists in the accountability and transparency of Council's expenditure on this activity.	<b>ALL</b> funding assists in the <b>UNLIKELY</b> fairness All other funding sources negative	Council budgets to break even on this activity. Any surplus will be held in reserve and used to offset future fees.  User charges recognise that the benefits of registration activities are to dog owners and the costs of responding to complaints about dogs and wandering stock are driven by the actions or inactions of animal owners.
-----------------------	--	---	--	---	--	---	--

Activity	Community Outcomes	Distribution of Benefits	Period of Benefit	Whose Act Creates a Need	Separate Funding	Funding Source and Bands	Rationale
		<ul style="list-style-type: none"> <li>• Primarily to individual users.</li> <li>• Partly to the district as a whole.</li> </ul>	managed through reserve funds.				
<b>Building Control</b>	Building control services primarily contribute to the following community outcomes: <ul style="list-style-type: none"> <li>• Strong Communities</li> </ul>	Individuals applying for consents and who use other services in this area directly drive the majority of the costs.  Building control activities also benefit the public who may access the building and future owners and occupiers of the building  Information is supplied to the public through enquiries.  The benefits are expected to occur:  <ul style="list-style-type: none"> <li>• Primarily to individual users.</li> <li>• Partly to the district as a whole.</li> </ul>	The benefit of operating expenditure is expected to occur in the year the funding is sourced.	The actions of most individuals or groups have a minor impact on this activity.	Identifying separate funding assists in the accountability and transparency of Council's expenditure on this activity.	<b>HIGH</b> User charges.  <b>LOW</b> General rates.  <b>UNLIKELY</b> All other funding sources.	User charges are favoured for those that apply for building consents, code compliance certificates, PIMs or LIMs.  The use of a uniform annual general charge funds the public benefits element across the whole district.

<b>Environmental Health</b>	<p>Environment health services primarily contribute to the following community outcomes:</p> <ul style="list-style-type: none"> <li>• Strong Communities</li> </ul>	<p>The benefits of inspection and licensing of premises (including expenditure food premises, camping grounds, is expected to occur in hairdressers, offensive trades and funeral directors) accrue mostly to the business owner.</p> <p>The protection of public health by ensuring the premises meet requirements is a benefit to the public.</p> <p>The benefits are expected to occur:</p> <ul style="list-style-type: none"> <li>• Primarily to individual users.</li> <li>• Partly to the district as a whole.</li> </ul>	<p>The benefit of operating the year sourced.</p>	<p>The allocation of charges is modified</p> <p>General rates. on grounds of fairness and equity to transparency of the Council's expenditure <b>UNLIKELY</b> costs of controlling on this activity. All other funding the negative effects sources. of the actions or inactions of business owners should be borne by those owners.</p>	<p>Identifying separate funding assists in the</p> <p>General rates. on grounds of accountability and User</p>	<p><b>MODERATE</b></p>	<p>User charges recognise the benefits to people who apply for licences.</p> <p>The use of uniform annual general charge recognises the public protection elements.</p>
-----------------------------	---	---	---	--	--	------------------------	---

Activity	Community Outcomes	Distribution of Benefits	Period of Benefit	Whose Act Creates a Need	Separate Funding	Funding Source and Bands	Rationale
----------	--------------------	--------------------------	-------------------	--------------------------	------------------	--------------------------	-----------

<p><b>Environmental Monitoring and Enforcement</b></p>	<p>This activity primarily contributes to the following community outcomes:</p> <ul style="list-style-type: none"> <li>• Strong Communities</li> </ul>	<p>Monitoring activities generate the costs which benefit the consumers of water supplies – which cover the whole district – and to the users of rivers and lakes that receive discharge from sewage facilities.</p> <p>Health education and notifiable infectious disease response benefit the community as a whole.</p> <p>Bylaws for Council activities, which are for the benefit of the wider community are actively enforced.</p> <p>The benefits are expected to occur:</p> <ul style="list-style-type: none"> <li>• Primarily to individual users.</li> <li>• Partly to the district as a whole.</li> </ul>	<p>The benefit of operating expenditure is expected to occur in the year the funding is sourced.</p>	<p>The actions of most individuals or groups have a minor impact on this activity.</p>	<p>Identifying separate funding assists in the accountability and transparency of Council's expenditure on this activity.</p>	<p><b>MOST</b> General rates.</p> <p><b>MINIMAL</b> User charges.</p> <p><b>UNLIKELY</b> All other funding sources.</p>	<p>Charging of user charges is not practical for environmental monitoring and hazardous substances. There are minimal user charges in the form of fines for enforcement.</p> <p>The use of uniform annual general charge to recover the public good recognises that the benefits are to the whole district and are more people-based than property-based.</p>
<p><b>Liquor Licensing</b></p>	<p>Liquor licensing primarily contributes to the following community outcomes:</p> <ul style="list-style-type: none"> <li>• Strong Communities</li> </ul>	<p>The issue of liquor licences is of benefit to the most applications for a commercial place. These activities also provide benefit to those affected by an application and people who generally benefit from mitigation of the adverse effects (such as protection of public safety).</p> <p>The benefits are expected to occur:</p> <ul style="list-style-type: none"> <li>• Primarily to individual users.</li> <li>• Partly to the district as a whole.</li> </ul>	<p>The benefit of predominantly operating expenditure applicant as is expected to occur in the year the funding is activity to take sourced.</p>	<p>The allocation of charges is modified fairness and equity to the Council's expenditure on this activity. costs of controlling the negative effects of alcohol should be borne by those selling alcohol.</p>	<p>Identifying separate funding assists in the accountability and transparency of Council's expenditure on this activity.</p>	<p><b>MODERATE</b> User charges.</p> <p><b>UNLIKELY</b> All other funding sources.</p>	<p>The primary funding sources are user charges (licence fees).</p> <p>Liquor licensing fees are regulated by central government which limits council's opportunities to make any adjustments to meet the level of recovery it desires</p> <p>Uniform annual general charge funds the public benefit.</p>

Activity	Community Outcomes	Distribution of Benefits	Period of Benefit	Whose Act Creates a Funding Need	Separate	Funding Source and Bands	Rationale
<b>Parking Enforcement</b>	<p>Parking enforcement primarily contributes to the following community outcomes:</p> <ul style="list-style-type: none"> <li>• Prosperous District</li> <li>• Quality Services</li> <li>• Strong Communities</li> </ul>	<p>Parking is of benefit to the individual and the business community that requires rotation of parking spaces.</p> <p>The enforcement activity also provides public safety benefit by protecting access to fire hydrants and compliance with regulations designed to protect pedestrians.</p> <p>The benefits are expected to occur:</p> <ul style="list-style-type: none"> <li>• Primarily to individual users and Oamaru business.</li> <li>• Partly to the district as a whole.</li> </ul>	<p>The benefit of operating expenditure is expected to occur in the year the funding is sourced.</p>	<p>The actions of individual and groups help drive the need for parking enforcement</p>	<p>Identifying separate funding assists in the accountability and transparency of Council's expenditure on this activity.</p>	<p><b>ALL</b> User charges.</p> <p><b>UNLIKELY</b> All other funding sources.</p>	<p>User charges are charged to people who use parking. Fees will be set at a level to try and achieve both good movement (so people do not park all day, which benefits businesses) and high levels of occupancy.</p> <p>Any carpark meters/permits surplus income 100% user pays</p> <ul style="list-style-type: none"> <li>- Part to reserve</li> <li>- Balance offsets parking enforcement</li> <li>- any further surplus offsets</li> </ul> <p>Oamaru Business Rate</p>
<b>Emergency management</b>							

<p><b>Civil Defence</b></p>	<p>Civil defence primarily contributes to the following community outcomes:</p> <ul style="list-style-type: none"> <li>• Strong Communities</li> </ul>	<p>Civil defence activities are provided for the benefit of all the people in the district as anyone can be affected by an emergency event.</p> <p>Civil defence emergency may be initiated in response to threats to life or property.</p> <p>The benefits are expected to occur primarily to the district as a whole.</p>	<p>The benefit of operating expenditure and event of an emergency <b>UNLIKELY</b> at some time in the activity.</p> <p>The annual operating costs ensure these are up to date and staff and volunteers are trained. This expenditure is incurred in the year the funding is sourced.</p> <p>Annual funding is sourced from revenue for depreciation that is</p>	<p>The actions of individual and groups is in having plans in the impact in this activity. Council's expenditure</p>	<p>Identifying separate funding assists in the have a significant transparency of All other funding future.</p>	<p><b>MOST</b> accountability on this</p> <p>In the event of an activation Council may be entitled to subsidies for some related costs such as welfare. Council does not budget for this income or expense.</p> <p>Council has chosen to recognise that civil defence has a primary interest in the welfare of people and has chosen to rate for 100% using the uniform annual general charge.</p>
-----------------------------	--	---	---	--	---	--

Activity	Community Outcomes	Distribution of Benefits	Period of Benefit	Whose Act Creates a Need	Separate Funding	Funding Source and Bands	Rationale
			<p>likely to be spent partially in the current year and partially in future years. This is managed through reserve funds.</p>				
<p><b>Planning Group</b></p>							

<b>Resource Consent Processing</b>	<p>Consents primarily contribute to the following community outcomes:</p> <ul style="list-style-type: none"> <li>• Prosperous District</li> <li>• Quality Services</li> <li>• Valued Environment</li> </ul>	<p>Individuals that apply for consents and use the other services in this area are the predominant beneficiaries of this activity. Through their actions they directly drive the majority of the costs.</p> <p>These resource consent activities also provide benefit to persons other than the applicant such future owners and occupiers of the land (a property-based benefit). There is also a person based benefit in relation to the information that is supplied to the public through inquiries.</p> <p>The benefits are expected to occur:</p> <ul style="list-style-type: none"> <li>• Primarily to individual users.</li> <li>• Partly to the district as a whole in support of the community outcomes.</li> </ul>	<p>The benefit of operating expenditure is expected to occur in the year the funding is sourced.</p>	<p>The actions of individuals and groups drive the costs in this activity.</p>	<p>Identifying separate funding assists in the accountability and transparency of Council's expenditure on this activity.</p>	<p><b>HIGH</b> General rates.</p> <p><b>LOW</b> User charges.</p> <p><b>UNLIKELY</b> All other funding sources.</p>	<p>A user charge recognises the benefits to people who apply for resource consents.</p> <p>The use of general rate to recover the public good recognises that the benefits are to the whole district and are property-based.</p>
<b>District Planning</b>	<p>District planning primarily contribute to the following community outcomes:</p> <ul style="list-style-type: none"> <li>• Prosperous District</li> <li>• Quality Services</li> <li>• Valued Environment</li> </ul>	<ul style="list-style-type: none"> <li>• The maintenance and development of the District Plan benefits the entire District as it sets out the rights and obligations in relation to all property uses.</li> </ul>	<p>The benefit of operating expenditure is expected to occur in the year the funding is sourced.</p>	<p>The actions of most individuals or groups have a minor impact on this activity...</p>	<p>Identifying separate funding assists in the accountability and transparency of Council's expenditure on this activity.</p>	<p><b>ALL</b> General rates.</p> <p><b>UNLIKELY</b> All other funding sources.</p>	<p>The use of general rate to recover the public good recognises that the benefits are to the whole district and are property-based.</p>

Activity	Community Outcomes	Distribution of Benefits	Period of Benefit	Whose Act Creates a Need	Separate Funding	Funding Source and Bands	Rationale
<b>Democracy Accountability and Governance</b>							

<b>Council</b>	<p>Council contributes to all community outcomes:</p> <ul style="list-style-type: none"> <li>• Prosperous District</li> <li>• Quality Services</li> <li>• Strong Communities</li> <li>• Valued Environment</li> </ul>	<p>All the people in the district enjoy the right to participate in democratic processes (i.e. A benefit that people can enjoy without owning property).</p> <p>All those with property in the district also benefit as infrastructure servicing properties and utility networks, and services (such as economic development) benefit businesses including utility businesses.</p> <p>The benefits are expected to occur primarily to the district as a whole.</p>	<p>The benefit of operating expenditure is expected to occur in the year the funding is sourced.</p>	<p>The community gets what it asked for.</p>	<p>Identifying separate funding assists in the accountability and transparency of Council's expenditure on this activity.</p>	<p><b>MODERATE</b> General rates.</p> <p><b>LOW</b> Targeted rates.</p> <p><b>MINIMAL</b> User charges. Grants and subsidies. Reserves.</p> <p><b>UNLIKELY</b> All other funding sources.</p>	<p>The benefits of this activity are available to the whole community and expenditure on council governance is largely independent of the number of residents.</p> <p>Council resolved that the balance not funded by non-rating income be 60% general rate – land value and 40% targeted district services rate – capital value.</p> <p>This may be modified if required to meet the requirements of the Local Government (Rating) Act limits on uniform charges.</p>
<b>Community Boards</b>	<p>Community boards contribute to all community outcomes:</p> <ul style="list-style-type: none"> <li>• Prosperous District.</li> <li>• Quality Services.</li> <li>• Strong Communities.</li> <li>• Valued Environment.</li> </ul>	<p>The benefits of this activity are available to all members of the communities served by the community boards. Expenditure on council governance is largely independent of the number of residents.</p> <p>The benefits are expected to occur primarily to the serviced wards.</p>	<p>The benefit of operating expenditure is expected to occur in the year the funding is sourced.</p>	<p>The actions of individuals and groups drive the costs in this activity.</p>	<p>Identifying separate funding assists in the rates.General accountability and transparency of Council's expenditure on this activity.</p>	<p><b>MODERATE</b> Targeted rates.</p> <p><b>UNLIKELY</b> All other funding on sources.</p>	<p>The choice of these funding sources recognises the mix of people and property benefits to the wards served by community boards.</p>
<b>Waihemo Service Centre</b>	<p>The centre primarily contribute to the following community outcomes:</p> <ul style="list-style-type: none"> <li>• Prosperous District</li> <li>• Quality Services</li> <li>• Strong Communities</li> <li>• Valued Environment.</li> </ul>	<p>The benefits of the centre fall primarily to the people in the Waihemo ward because of their proximity to the centre. The services provided from the centre are a mix of people-based</p>	<p>The benefit of operating expenditure is expected to occur in the year the funding is sourced.</p>	<p>The actions of individuals and groups drive the costs in this activity.</p>	<p>Identifying separate funding assists in the Targeted rates. accountability and of Council's expenditure on this activity.</p>	<p><b>ALL</b> Targeted rates.</p> <p><b>UNLIKELY</b> transparency</p> <p>All other funding sources. on</p>	<p>The choice of these funding sources recognises that the benefits accrue to property and to the Waihemo ward rather than the whole district.</p>

Activity	Community Outcomes	Distribution of Benefits	Period of Benefit	Whose Act Creates a Need	Separate Funding	Funding Source and Bands	Rationale
----------	--------------------	--------------------------	-------------------	--------------------------	------------------	--------------------------	-----------

services and services arising from property ownership.

The benefits are expected to occur primarily to the serviced wards.

**Community Planning and Accountability**

Planning and consultation primarily contribute to the following community outcomes:

- Prosperous District
- Quality Services
- Strong Communities
- Valued Environment.

These plans, reports and information are available to the community as a whole.

The benefits are expected to occur primarily to the district as a whole.

The benefit of operating expenditure is expected to occur in the year the funding is sourced.

The actions of individuals and groups drive the costs in this activity.

Identifying separate funding assists in the rates, accountability and rates, transparency of

Council's expenditure

funding on this activity, sources.

**MODERATE**  
General  
Targeted

**UNLIKELY**

All other

The use of general rates and district rates recognises that the benefits are to the whole district and are a mix of property-based and people-based benefits.

This may be modified if required to meet the requirements of the Local Government (Rating) Act limits on uniform charges.



Waitaki District Council Funding Needs Analysis - 2021  
(to be adopted by 29 June 2021)