

REVENUE & FINANCING POLICY



Document Type	Operational Policy
Adopted by	Full Council
Date Adopted	30 June 2025
Date Effective	1 July 2025
Responsible Department	Finance
Responsible Officer	Chief Financial Officer
To be reviewed	Every three years with the Long-term Plan review

1. Introduction

- 1.1. The Local Government Act 2002 requires all councils to adopt a Revenue and Financing Policy as part of a Long-term Plan.
- 1.2. This policy is used to demonstrate how the council proposes to fund the operating and capital expenditure for its various activities. More importantly it describes the rationale behind funding choices for activities and provides predictability and certainty for residents and ratepayers about how the Council funds its activities.
- 1.3. The Council has considered the requirements of Section 101(3) of the Local Government Act 2002 in relation to each of its activities. Specifically:
 - i. The community outcomes to which the activity primarily contributes; and
 - ii. The distribution of benefits between the community as a whole any identifiable part of the community and individuals; and
 - iii. The period in or over which those benefits are expected to occur; and
 - iv. The extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity; and
 - v. The costs and benefits including consequences for transparency and accountability of funding the activity distinctly from other activities.
- 1.4. Following that process, the Council must then consider the overall impact of any allocation of liability for revenue needs on the community.

2. Philosophy

- 2.1. The aim of the policy is to promote consistent, prudent, effective and sustainable financial management of the Council, and to fund its activities from the most appropriate source after consideration of who benefits from each activity.
- 2.2. Historically, the Council has used a great deal of precision and a degree of innovation to align funding sources with areas of benefit. This has in turn led to a marked preference for high usage of the uniform annual general charge (UAGC) and fixed targeted rate as opposed to the application of a valuation-based general rate.
- 2.3. However, notwithstanding the absence of any legislative barrier regarding placing limits in the use of targeted rates, the Council believes the valuation based general rate has its place and should not be banished to the margins of its revenue and financing policy.
- 2.4. Having regard for the overall impact required of the Council under Section 101(3)(b) of the Local Government Act 2002, the Council believes the very low usage of a valuation based general rate places an unreasonable and unfair rating burden on lower value properties, particularly in the urban rating area. Accordingly, the Council will raise not more than 25% of its rates revenue from the uniform annual general charge and targeted rates that are set on a uniform basis.

3. Definitions of Funding Options for Council Services

General Rates

- 3.1. There are two types of general rate. The valuation based general rate and the uniform annual general charge.

Valuation based general rate

- 3.2. This rate is assessed on the entire rating base of the district. It is calculated on the basis of cents per dollar of capital value. The Council does not use differentials on its valuation based general rate.

Uniform Annual General Charge

- 3.3. This is a fixed charge set uniformly on every separately used or inhabited part of a rating unit in the district. As alluded to in the previous section, the level of the UAGC changes the incidence of value-based rates.
- 3.4. Under Section 21 of the Local Government (Rating) Act 2002, a Council cannot raise more than 30% of total rates revenue from the UAGC and targeted rates that are set on a uniform basis, though this does not apply to targeted rates that are set solely for water supply or wastewater disposal.

Targeted Rates

- 3.5. Targeted rates are used where it is appropriate for an identifiable group of ratepayers to pay for some or all of a particular service, for example water and wastewater.
- 3.6. The following activities are funded all or in part by targeted rates:
 - Civil Defence
 - Wastewater and Stormwater
 - Grants
 - Libraries
 - Property
 - Parks and Reserves
 - Roading
 - Solid Waste

- Water
- Aquatic Facilities
- Arts & Heritage
- Cemeteries

Fees and Charges

- 3.7. User charges are direct charges to identifiable users or groups of users who use certain Council services such as dog control, swimming pools and building inspection. In these instances an identifiable benefit exists to clearly identifiable people and they are required to pay all or part of the cost of that service.

Lump Sum Contributions

- 3.8. The Council does not have a policy of utilising lump sum contributions as defined in Section 117A of the Local Government (Rating) Act 2002, from ratepayers to fund or partially fund capital projects.

Interest and Dividends from Investments

- 3.9. Where the Council earns interest specific investments, the income is dedicated to the respective investment funds concerned and therefore has no impact on the Council's general revenue requirements. The Council's Investment Management Policy sets out the parameters for managing investments.
- 3.10. Interest generated from the Council's operating cash flow is used to offset the Council's rate requirement.
- 3.11. Where an investment earns a dividend, the income is used to offset the Council's rate requirement or retire debt.

Borrowing

- 3.12. Borrowing is the raising of debt and is usually utilised to fund new assets with an expected long life. Borrowing in such instances allows for the recognition of the principle of intergenerational equity, which means one generation of ratepayers is not faced with the burden of fully funding an asset that future generations of ratepayers will benefit from.
- 3.13. The repayment and servicing of the debt is funded by rates, fees and charges and other sources. The actual borrowing is a mechanism only with the revenue and financing policy applying to repayment and servicing. The Council's Liability Management Policy sets out the parameters for managing debt.

Proceeds from Asset Sales

- 3.14. Proceeds from asset sales such as the disposal of plant, vehicles, property or stopped roads, are used to retire debt or finance capital expenditure.

Development Contributions

- 3.15. The Council does not have a policy of imposing development contributions under Section 198 of the Local Government Act 2002. However, depending on what transpires with the proposed repeal of the Resource Management Act, the Council may develop a policy at some stage in the future.

Financial Contributions

- 3.16. Financial contributions are imposed under the Resource Management Act (RMA). The Council notes that there is RMA reform being undertaken by central government. This may include phasing out financial contributions. If this does eventuate, the Council will then formulate a development contributions policy over the next three years.

- 3.17. Financial contributions are contributions of money or land, or a combination of the two. The purpose of financial contributions is to avoid, remedy or mitigate adverse effects of an activity on the environment where that avoidance, remediation or mitigation cannot be achieved by another condition of consent or where imposition of a financial contribution is a more efficient and effective means to address that adverse effect. This includes contributing to the cost of providing and maintaining community recreational facilities and infrastructure. Financial contributions may also be required to ensure positive effects on the environment to offset any adverse effects of an activity.
- 3.18. The Council approves financial contributions in accordance with its financial contribution policy contained within the District Plan.
- 3.19. The deployment of funds collected from financial contributions is governed by the Council's District Plan and Commercial and Industrial Development Contribution Disbursement Policy.

Grants and Subsidies

- 3.20. Grants and subsidies apply to some activities when income from external agencies is received to support an activity. This is mostly made up from government subsidies such as New Zealand Transport Agency (NZTA) subsidies for roading services.

4. Summary of Funding Options

4.1.		Operating Expenditure	Capital Expenditure
	General Rates	√	√
	Targeted Rates	√	√
	Other revenue	√	√
	NZ Transporting Agency subsidies	√	√
	Investment Income	√	√
	Debt	√*	√
	Proceeds from Asset Sales		√
	Financial Contributions	√	√
	Development Contributions		
	Grants and Subsidies	√	√
	Special and other reserves	√	√

*Short term loans may be used to fund large maintenance projects where no reserves funding is available.

5. Summary of Operating Funding Sources

- 5.1. A summary of the Council's funding needs analysis is included as Appendix One.
- 5.2. The funding proportions outlines in this table represent the Council's desired consolidation intention over the ten-year forecasting period.
- 5.3. The Council's detailed funding needs analysis is included as Appendix Two.

6. Review and Implementation of the Revenue and Financing Policy

- 6.1. The Revenue and Financing Policy will be reviewed every three years.
- 6.2. This policy was adopted by the Gore District Council at its meeting held on 30 June 2025.



Deborah Lascelles
Chief Executive
1 July 2025

Document History and Version Control Table

Version	Action	Approval Date	Approval Authority	Due for Review
1.0	Creation of original document	30 June 2025	Full Council	1 June 2028

APPENDIX ONE – SUMMARY OF FUNDING NEEDS ANALYSIS

Activity	General rates	Targeted rates	Fees and charges	Grants & subsidies	Financial contributions
Aquatic Facilities	20 - 39%	20 - 39%	20 - 39%	0 – 19%	-
Arts and Heritage	60 - 100%	-	0 – 19%	0 - 19%	-
Building Control	20 – 39%	-	60 – 79%	-	-
Cemeteries	40 - 59%	-	40 - 59%	-	-
Civic Buildings	80 – 100%	-	0 – 19 %	-	-
Civil Defence	-	80 – 100%	-	-	-
Democracy	80 – 100%	-	-	-	-
Grants	20 – 39%	20 – 39%	-	20 – 39%	-
Libraries	40 – 59%	40 – 59%	0 – 19%	-	-
Parks and Reserves	-	80 – 100%	0 – 19%	-	0 – 19%
Property	-	60 – 79%	40 – 59%	-	-
Public Conveniences	20 – 39%	60 – 79%		-	-
Regulatory Services	40 – 59%	-	40 – 59%	-	-
Roading	-	40 – 50%	-	50 – 60%	-
Solid Waste	0 – 19%	40 – 59%	20 – 39%	0 – 19%	-
Visitor Services and District promotions	80 – 100%	-	0 – 19%	0 – 19%	-
Wastewater and Stormwater	-	80 – 100%	0 – 19%	-	-
Water	-	80 – 100%	0 – 19%	-	-

APPENDIX TWO - FUNDING NEEDS ANALYSIS

Activity	Council community outcome	Who benefits	Period of benefit	Whose acts create a need?	Can it be funded separately?	Funding source	Rationale
Aquatic Facilities and stadium	We have a choice of quality places to go and things to do	<p>The users of the facility benefit from personal fitness, water safety skills and competition.</p> <p>The community also benefits from having a choice of recreational activities and exercise, which promotes a healthy community.</p>	<p>The Gore Multisport Centre has a useful life of 45 years. The Council borrowed for the cost of the aquatic centre and is repaying the loan.</p> <p>The MLT Event Centre has a useful life of 67 years. The Centre was vested to the Council.</p>	Anyone from the community can use the facilities as an individual or as a member of a sports team.	<p>There is a large degree of private benefit for users of the facilities, so user fees can be charged.</p> <p>However, the activity requires funding from rates to keep fees at a level that are accessible to the whole community.</p>	<p><i>Operating</i></p> <p>General Rates 20-39%</p> <p>Targeted Rates 20 – 39%</p> <p>Fees and Charges 20 – 39%</p> <p>Subsidies & grants 0 – 19%</p> <p><i>Capital</i></p> <p>Building & plant improvements: Borrowing 100%</p> <p>All other capital: General Rates 20-39%</p> <p>Targeted Rates 20 – 39%</p> <p>Fees and Charges 20 – 39%</p>	<p>Although there is a large degree of private benefit, the need to keep the facility accessible to the whole community means rate funding is appropriate.</p> <p>To recognise that users who reside in urban areas can access the facilities more readily, rates funding is split between general and targeted rates.</p> <p>Subsidies and grants from community organisations are used for free swim lessons for primary school children.</p>

Activity	Council community outcome	Who benefits	Period of benefit	Whose acts create a need?	Can it be funded separately?	Funding source	Rationale
Arts & Heritage	We value our history and heritage. We live in a creative place. We have a choice of quality places to go and things to do.	The community benefits from the preservation and presentation of our history and heritage. The users of the facilities enjoy access to the arts. The whole community benefits from a choice of recreational activities which promote learning and creativity.	While the Gallery building has a useful life of 50 years, there are ongoing benefits from the history and arts which create an informed and creative community.	Anyone from the community can use the facilities.	There is some scope for charging access to special exhibitions.	<p><i>Operating</i></p> <p>General Rates 60 – 100% Fees and Charges 0 – 19% Grants & Subsidies 0-19%</p> <p><i>Capital</i></p> <p>Replacement of assets: General Rates 80 – 100% Fees and Charges 0 – 19%</p> <p>Increased level of service or additional demand: Borrowing 100%</p>	Although there is a degree of private benefit, due to market forces there is limited ability to charge users. The facilities are available to the whole community and the activity encompasses the heritage and history of the district as a whole.

Activity	Council community outcome	Who benefits	Period of benefit	Whose acts create a need?	Can it be funded separately?	Funding source	Rationale
Building control	<p>We value our history and heritage.</p> <p>We value and respect our environment.</p>	Primarily individual building owners' benefit. Although potential purchasers and all the community receive assurance that buildings are constructed to the recognised standard.	Buildings have long lives (often 50 years or more), so the benefits are always ongoing.	Those constructing or renovating properties create the need, this is spread throughout the whole district. However, the Council is required to provide this activity under the Building Act 2004 and the Building Code.	Because of the large degree of private benefit to those involved user charging is feasible.	<p><i>Operating</i></p> <p>General rates 20 – 39%</p> <p>Fees and Charges 60 – 79%</p> <p><i>Capital</i></p> <p>General rates 20 – 39%</p> <p>Fees and Charges 60 – 79%</p>	<p>Construction and renovation of buildings are undertaken throughout the whole district, and all the community benefits from safe buildings.</p> <p>Those involved in the construction and renovation of the building receive most benefit, so a high degree of user charges is acceptable.</p>
Cemeteries	We live in a compassionate, caring community.	The estate and family of deceased persons benefit. However, the entire community benefits from respect for, and provision for the historical significance of those who have passed away.	The benefits of the historical value of cemeteries are ongoing, and the activity must be ongoing to ensure public health.	<p>This activity is a requirement of the Burial and Cremation Act 1964.</p> <p>The whole community creates the need for cemeteries and related services.</p>	The users of cemeteries can be charged for some services.	<p><i>Operating</i></p> <p>General Rates 40-59%</p> <p>Fees and Charges 40-59%</p> <p><i>Capital</i></p> <p>General Rates 40-59%</p> <p>Fees and Charges 40-59%</p>	<p>While the users of the cemeteries can be charged for some services, there are ongoing benefits to the whole community from the activity.</p> <p>Because anyone in the community may use cemeteries, user charges must not be prohibitive.</p>

Activity	Council community outcome	Who benefits	Period of benefit	Whose acts create a need?	Can it be funded separately?	Funding source	Rationale
Civic Buildings	We have a quality infrastructure with potential for growth.	<p>Civic buildings allow easy access and delivery of local government services.</p> <p>All members of the community may interact with the Council at its premises.</p> <p>Those who hire meeting and conference facilities directly benefit.</p>	The civic administration building and the James Cumming Wing have a useful life of 50 years.	Need is created by the entire community for access to local government services.	The users of hire facilities can be charged for services they use. However, this is only a small portion of the activity.	<p><i>Operating</i></p> <p>General Rates 80 – 100% Fees and Charges 0 – 19 %</p> <p><i>Capital</i></p> <p>Replacement of assets: General Rates 80 – 100% Fees and Charges 0 – 19 %</p> <p>Increased level of service or additional demand: Borrowing 100%</p>	While users of hire facilities can be charged for some services, the whole of the community benefits and creates the need for the activity, so the majority of the activity will be funded by general rates.

Activity	Council community outcome	Who benefits	Period of benefit	Whose acts create a need?	Can it be funded separately?	Funding source	Rationale
Civil Defence	We live in a compassionate, caring community.	Those affected by a natural disaster will directly benefit. However, the entire community benefits from having appropriate planning and resources in place to deal with natural disasters and civil emergencies.	A natural disaster could occur at any time in the future, and the Council has a statutory obligation to provide Emergency Management services.	This activity is required under the Civil Defence and Emergency Management Act 2002. The whole community could be affected by a natural disaster, and there is a need to ensure the effects are managed.	Due to the entire community obtaining benefit it is not feasible to identify a portion of the community who can be separately charged.	<i>Operating</i> Targeted Rates 80 – 100% <i>Capital</i> Targeted Rates 80- 100%	While the whole community benefits from appropriate planning and resources in times of natural disasters, the Council recognises disasters potentially pose a higher risk to urban communities due to damage to buildings and infrastructure, so the activity will be funded by a targeted rate.
Democracy	We live in a compassionate, caring community.	The entire community benefits from the democratic process and has the ability to have input to establish the Council's policies.	Policy decisions often have long term benefits though there is an immediate benefit to individuals when they interact with the Council.	Much of this activity is required under the Local Government Act 2002. Need is created by the entire community for knowledge of & involvement in Council decisions.	It is not appropriate to fund this activity through user charges.	<i>Operating</i> General Rates 80 – 100% <i>Capital</i> General Rates 80 – 100%	The benefit and the need for the activity are distributed across the whole community.

Activity	Council community outcome	Who benefits	Period of benefit	Whose acts create a need?	Can it be funded separately?	Funding source	Rationale
Grants	We live in a caring, compassionate community.	<p>Individual community groups directly benefit. However,</p> <p>The entire community benefits from enrichment these different community groups provide.</p>	<p>The period of benefit varies depending on the project or the organisation.</p> <p>There are ongoing benefits through having diverse community groups to help make the district a compassionate and caring community.</p>	<p>Need is created by the entire community to enhance the overall cultural, social and economic well-being of the district.</p> <p>Need is created by the entire community to enhance the overall cultural, social and economic well-being of the district.</p>	<p>Funding is received from the Southland Regional Heritage Committee to offset the Council's contribution to regional heritage initiatives.</p> <p>The contribution to regional heritage can be funded separately.</p>	<p><i>Operating</i></p> <p>General Rates 20 – 39%</p> <p>Targeted Rates 20 – 39%</p> <p>Subsidies and grants 20 – 39%</p>	<p>Because of the nature of this activity, separate funding cannot be obtained from those who create the need. Because the whole community indirectly benefits from and creates the need for assisting community organisations, this aspect of the activity is funded by general rates.</p> <p>A large portion of this activity involves regional heritage initiatives for which separate funding is available to offset the Council's contributions. Because of the importance of its own heritage assets, the contribution to regional heritage initiatives is funded separately through a</p>

Activity	Council community outcome	Who benefits	Period of benefit	Whose acts create a need?	Can it be funded separately?	Funding source	Rationale
							targeted rate on all property
Libraries	We have a choice of quality places to go and things to do.	<p>The users of the library benefit from this service.</p> <p>However, the whole community benefits from a choice of recreational activities and the opportunity to learn and be informed.</p>	<p>The life of books is often 10 – 20 years.</p> <p>There are long term benefits from an informed and creative population.</p>	Library users create the need, though library facilities are available to the whole community.	Due to long-standing historical market prices in the form of modest fees, any funding from users via fees and charges can only represent a small percentage of revenue required.	<p><i>Operating</i> General Rates 40 – 59% Targeted Rates 40 – 59% Fees and Charges 0 – 19%</p> <p><i>Capital</i> Replacement of assets: General Rates 40 – 59% Targeted Rates 40 – 59% Fees and Charges 0 – 19% Grants & Subsidies 0 – 50%</p> <p>Increased level of service or additional demand: Borrowing (0 - 100%)</p>	<p>Although there is a large degree of private benefit to library users, there is a need for libraries to be accessible to the whole community which means rate funding is appropriate.</p> <p>To recognise that users who reside in urban areas can access the libraries more readily, rates funding is split between general and targeted rates.</p>

Activity	Council community outcome	Who benefits	Period of benefit	Whose acts create a need?	Can it be funded separately?	Funding source	Rationale
Parks and Reserves	We value and respect our environment.	<p>Users of the parks and reserves directly benefit from the service.</p> <p>The entire community benefits from the availability of parks and reserves to create a pleasant environment in which to live and work.</p> <p>The district's parks and reserves are also a tourist attraction and tourists and business benefit in this regard.</p>	The life of a park or reserve is extensive, though the gardens and/or playground equipment require regular maintenance.	<p>This activity is required under the Reserves Act 1977.</p> <p>There is widespread demand from across the community for the provision of open spaces and reserves.</p> <p>A number of user groups and individuals can be seen as having a particular interest in the activity.</p>	<p>A user pays system is not feasible for general users. However, some charges are feasible for leases, hire and camping fees.</p> <p>Some funding is received through financial contributions, though this is a small portion of the total funding required.</p>	<p><i>Operating</i></p> <p>Targeted Rates 80 – 100%</p> <p>Fees And Charges 0 – 19%</p> <p>Financial Contributions 0 – 19%</p> <p><i>Capital</i></p> <p>Replacement of assets:</p> <p>Targeted Rates 80 – 100%</p> <p>Fees And Charges 0 – 19%</p> <p>Financial Contributions 0 – 19%</p> <p>Increased level of service or additional demand:</p> <p>Borrowing 100%</p>	<p>Our parks and reserves are a point of difference for the district and are of high importance to the community.</p> <p>To recognise that users who reside in urban areas can access parks and reserves more readily, rates funding is targeted to various communities.</p>

Activity	Council community outcome	Who benefits	Period of benefit	Whose acts create a need?	Can it be funded separately?	Funding source	Rationale
Property	<p>We have a choice of quality places to go and things to do.</p> <p>We live in a caring, compassionate community.</p>	<p>The entire community benefits from the availability of community halls and buildings to provide places for meeting and socialising.</p> <p>Individual tenants benefit from community housing and property rental.</p>	<p>Council owned properties generally are long term assets and the benefits are ongoing.</p> <p>The Council has a long-term lease for the property it makes available for community housing.</p>	<p>Need is created by the entire community to have access to halls and buildings.</p> <p>Need is created by those in the community looking for affordable housing.</p>	<p>Rates for halls can be targeted to various communities.</p> <p>Tenants can be charged for the use of the land or community housing.</p>	<p><i>Operating</i></p> <p>Targeted Rates 60 – 79%</p> <p>Fees and Charges 40 – 59%</p> <p><i>Capital</i></p> <p>Replacement of assets: Targeted Rates 80 – 100%</p> <p>Fees And Charges 0 – 19%</p> <p>Financial Contributions 0 – 19%</p> <p>Increased level of service or additional demand: Borrowing 100%</p>	<p>Users of leases or hired property are able to be charged. However, in the case of community housing specifically, the income is not set at market rates.</p> <p>Not all Council property is leased, but various communities will have a greater degree of access to property in their area. So, rates funding is targeted to various communities.</p>

Activity	Council community outcome	Who benefits	Period of benefit	Whose acts create a need?	Can it be funded separately?	Funding source	Rationale
Public Conveniences	We have a quality infrastructure with potential for growth.	Those who use the facilities directly benefit be they members of the community or visitors. The whole community benefits from the availability of hygienic and well maintained public conveniences.	The Council's various public conveniences have a useful life of between 12 and 50 years.	Visitors to the District along with the public when travelling within the district create the need.	User pays public toilet systems have their difficulties and accordingly fees and charges are not an appropriate funding source.	<i>Operating</i> General Rates 20 – 39% Targeted Rates 60 – 79% <i>Capital</i> Borrowing 100%	Because there is some benefit to the whole community, a portion will be funded by the general rate. To recognise that users who reside in urban areas can access public conveniences more readily, rates funding is targeted to various communities.
Regulatory Services	We value and respect our environment.	The benefits are shared between the user who can proceed with their activity and the community who is assured the environment is managed, and the community is safe.	Benefits of regulation, in general, are ongoing even though the specific regulations may change over time.	Need is created by the entire community for structure, consistency and certainty. Need is created by Council for rules to protect its position and manage its risk exposure.	Users can be charged fees for applications, licenses and registrations. However, not all regulatory services are user pays, therefore a portion is rated from general rates as it benefits the community.	<i>Operating</i> General Rates 40 – 59% Fees and Charges 40 – 59% <i>Capital</i> General Rates 40 – 59% Fees and Charges 40 – 59%	While a large portion of the activity can be funded through application fees and license fees, there is still a residual public good. Because the whole community benefits from the regulatory process and framework, this is funded by general rates.

Activity	Council community outcome	Who benefits	Period of benefit	Whose acts create a need?	Can it be funded separately?	Funding source	Rationale
Roading	We have quality infrastructure with potential for growth.	The whole community benefits from roads which provide access throughout the district.	The Council's roading assets have various useful lives. However, in general, these are long term assets lasting from 10 – 100 years.	The whole community needs roads for transport of goods and people.	<p>It is not feasible to use fees and charges for public roads.</p> <p>Central Government funding is available through the New Zealand Transport Agency for operating and capital expenditure.</p>	<p><i>Operating</i></p> <p>Targeted Rates 40 – 50% Grants & Subsidies NZ Transport Agency & local fuel taxes 50 – 60%</p> <p><i>Capital</i></p> <p>Replacement of subsidised assets: Targeted Rates 40 – 50% Grants & Subsidies NZ Transport Agency & local fuel taxes 50 – 60%</p> <p>Replacement of non-subsidised assets: Targeted Rates 40 – 50% Borrowing 40 – 50%</p>	Users tend to use roads in the vicinity of their immediate community. As such the portion of the activity funded by rates is targeted to various communities.

Activity	Council community outcome	Who benefits	Period of benefit	Whose acts create a need?	Can it be funded separately?	Funding source	Rationale
						Increased level of service or additional demand: Borrowing 100%	
Solid Waste	We value and respect our environment.	<p>Users of the transfer station and the Council's kerbside waste and recycling service directly benefit.</p> <p>The whole community benefits from the safe and efficient disposal of solid waste.</p>	The Gore Transfer Station has a 50-year useful life, and the kerbside wheelie bins have a 15 year lifespan. The benefits will be ongoing during this time.	<p>All residents and visitors create the need for this service.</p> <p>There is also a legal requirement to provide this activity (Health Act 1956, Resource Management Act 1991, Local Government Act 2002, Waste Minimisation Act 2008).</p>	<p>Those using the transfer station can be charged fees for the disposal of refuse.</p> <p>Those able to use the Council's kerbside waste collection and recycling service can be rated separately.</p>	<p><i>Operating</i></p> <p>General Rates 0 – 19% Targeted Rates 40 – 59% Fees and Charges 20 – 39% Grants & subsidies 0 – 19%</p> <p><i>Capital</i></p> <p>Replacement of assets: General Rates 0 – 19% Targeted Rates 40 – 59% Fees and Charges 20 – 39% Grants & subsidies 0 – 19%</p>	<p>A large proportion can be funded from rates targeted to beneficiaries of kerbside waste collection and recycling service or fees at the refuse transfer station.</p> <p>However, gate charges at the refuse transfer station cannot be raised too high as adverse effects such as “fly-tipping” can occur as a result. Accordingly, some community funding via general rates is therefore necessary.</p>

Activity	Council community outcome	Who benefits	Period of benefit	Whose acts create a need?	Can it be funded separately?	Funding source	Rationale
						Increased level of service or additional demand: Borrowing 100%	
Visitor Services and District Promotion	We have a choice of quality places to go and things to do.	<p>The whole community benefits from the district's vibrant image and attraction of visitors.</p> <p>The entire community benefits from improved economic activity and positive outlook/attitudes.</p> <p>Businesses may benefit directly from various initiatives.</p>	Many promotional activities have an ongoing benefit with respect to the district's image, promotion and diversity.	Need is created by the entire community to promote the district as a place to visit, live, work and do business.	Users of visitor services and those attending events can be charged fees.	<p><i>Operating</i></p> <p>General Rates 80 – 100%</p> <p>Fees and Charges 0 – 19%</p> <p>Grants & subsidies 0 – 19%</p> <p><i>Capital</i></p> <p>Replacement of assets: General Rates 80 – 100%</p> <p>Fees and Charges 0 – 19%</p> <p>Grants & subsidies 0 – 19%</p> <p>Increased level of service or</p>	Due to the large public benefit, the majority of this activity is funded by general rates with some funding from user fees and charges from those who directly use the service or attend events.

Activity	Council community outcome	Who benefits	Period of benefit	Whose acts create a need?	Can it be funded separately?	Funding source	Rationale
						additional demand: Borrowing 100%	
Waste and Stormwater	<p>We have a quality infrastructure with potential for growth.</p> <p>We value and respect our environment.</p>	<p>The entire community benefits from the safe and efficient discharge of waste and stormwater.</p> <p>Commercial and industrial businesses benefit specifically from wastewater services.</p> <p>Direct benefit to owners of property receiving services.</p>	<p>The components of the Council's wastewater and stormwater infrastructure have various useful lives. However, in general, these are long term assets lasting from 10 – 80 years.</p>	<p>The whole community creates the need for a safe urban environment where waste and stormwater discharges are adequately dealt with.</p> <p>Commercial and industrial enterprise create the need for wastewater services applicable to their business.</p>	<p>Funding can be obtained from those who directly receive the benefit of wastewater and stormwater disposal through fees and charges and targeted rates.</p>	<p><i>Operating</i></p> <p>Targeted Rates 80 – 100% Fees and Charges 0 – 19%</p> <p><i>Capital</i></p> <p>Replacement of assets: Targeted Rates 80 – 100% Fees and Charges 0 – 19%</p> <p>Increased level of service or additional demand: Borrowing 100%</p>	<p>Due to the large degree of private benefit and creation of need from those who use the service, it will be funded from user charges and targeted rates.</p>
Water	We have a quality	There is a direct benefit to owners	The components of	The whole community	Funding can be obtained from	<i>Operating</i>	Due to the large degree of private

Activity	Council community outcome	Who benefits	Period of benefit	Whose acts create a need?	Can it be funded separately?	Funding source	Rationale
	<p>infrastructure with potential for growth.</p> <p>We value and respect our environment.</p>	<p>of property receiving safe and efficient provision of drinking water.</p> <p>The entire community benefits from the provision of water services for firefighting to maintain community safety services.</p>	<p>the Council's water infrastructure have various useful lives. However, in general, these are long term assets lasting from 10 – 80 years.</p>	<p>creates the need for a safe environment where water services are adequately provided and health standards maintained.</p> <p>Commercial, farming and industrial enterprise create the need for water services applicable to their business.</p> <p>Firefighting services create the need for water services to carry out their job.</p>	<p>those who directly receive the benefit of treated water through targeted rates and user charges.</p>	<p>Targeted Rates 80 – 100% Fees and Charges 0 – 19%</p> <p><i>Capital</i></p> <p>Replacement of assets: Targeted Rates 80 – 100% Fees and Charges 0 – 19%</p> <p>Increased level of service or additional demand: Borrowing 100%</p>	<p>benefit and creation of need from those who use the service, it will be funded from user charges and targeted rates.</p>

