

Water supply	Description of the activity		Community outcomes	
	<p>Water supply is an essential service for public health and for the protection of property from fire. Water supply systems also support a productive economy and a healthy environment.</p> <p>Council provides and manages five water supply systems:</p> <ul style="list-style-type: none"> • Whanganui urban • Fordell rural (being connected to the City water supply in 2021) • Maxwell rural • Westmere rural • Mowhanau rural <p>The Fordell and Maxwell systems have their own bores. The Westmere system is supplied from the urban reservoirs. The Mowhanau system is sourced from the bores in Kai Iwi and is considered part of the Whanganui urban system.</p>		<p><i>Community</i> – protects the community from water health related issues. Provides firefighting capacity to help protect property and lives.</p> <p><i>Economy</i> – provides a safe and reliable water supply with adequate quantities for residents, businesses and potential future residents and businesses.</p>	
	Who benefits?	Period of benefits?	Whose actions create the need?	Costs and benefits of funding separately?
	<p><u>District-wide?</u></p> <p>Public benefits include having a safe and sanitary city and the flow on effect of a safe water supply to public health. It also supports businesses which provide employment to district residents.</p> <p><u>Identifiable parts of the community?</u></p> <p>People, properties and businesses in the serviced areas benefit from the availability of a safe and reliable water supply and the provision of firefighting capacity.</p> <p><u>Individuals?</u></p> <p>Those properties connected to a water supply system receive the major benefit from having a safe and reliable potable water supply for domestic, commercial, industrial or stock water uses and firefighting.</p>	The water reticulation network assets have long useful lives and therefore benefit both current and future residents and businesses.	<p>The need for water is driven by the population, weather, and businesses in the serviced areas. Some rural supplies also provide for farming stock water uses.</p> <p>Provision of a water supply with sufficient pressure is also required for firefighting purposes to protect property.</p> <p>Growth in certain areas of the district contributes to the need e.g. the expansion of the urban system to service the North Western and and Springvale developments.</p>	<p>There are benefits in funding the activity separately as this allows Council to specifically charge those in serviced areas. These properties can be readily identified.</p> <p>Supply of water in excess of residential volumes causes additional costs and will be charged for via metered water rates.</p> <p>Given the importance and financial scale of the activity, ratepayers should be able to clearly identify the costs associated with the supply of water.</p>
	Funding rationale	Proposed funding tools		
	<p>As there is a high degree of private benefit, user charges should be considered. Council charges metered water targeted rates to commercial properties where water demand exceeds the assumed annual residential water consumption. Council has considered metering residential water supplies but has determined that the costs of metering would outweigh the benefits.</p> <p>Targeted rates will apply to properties in the serviceable area for each scheme. The water assets have long useful lives, therefore borrowing is appropriate to spread capital costs between current and future users.</p> <p>Development contributions will be used to fund debt incurred for the expansion of services as a result of growth.</p> <p>User fees may apply to recover costs of new connections to a water supply scheme. Also minor rental income.</p>		Operating	Capital
		General rates		
		Targeted rates	Majority	Yes
		Fees and charges	Minority	Yes
		Interest and dividends		
		Borrowing		Yes
		Proceeds from asset sales		
		Lump sum contributions		
		Development contributions		Yes
		Financial contributions		
		Grants and subsidies		
		Other		

Key:

Minority 0 – 33%	Partial 34 – 66%	Majority 67 - 99%	Full 100%
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Stormwater	Description of the activity		Community outcomes		
	The Stormwater system is the piped network which services the Whanganui urban area. Stormwater collection and disposal is necessary within urban areas in order to protect people, their land, and their property from wet weather inundation, land instability and public health issues. The system also assists to provide access and safe navigation to properties and across the city during periods of wet weather and reduces maintenance on the roading network. This activity operates in conjunction with the Waterways and Natural Drainage activity which is responsible for the non-piped stormwater assets such as open drains and attenuation areas.		Environment – protects people, land and property from the adverse effects of wet weather inundation. Economy - disposes of stormwater safely back into the receiving environment in a cost effective manner.		
	Who benefits?	Period of benefits?	Whose actions create the need?	Costs and benefits of funding separately?	
	<u>District-wide?</u> Public benefits to all district residents include access around and across the city and to strategic locations such as Civil Defence locations during periods of high rainfall. The Roothing network benefits by having surface water effectively managed away from the road surface, providing improved service during weather events and reducing maintenance. <u>Identifiable parts of the community?</u> The Stormwater activity protects people, land and properties in the serviced areas from wet weather inundation, land stability and public health issues. <u>Individuals?</u> Private benefits accrue to property owners connected to the stormwater system as their stormwater is collected and reticulated away from their property to reduce nuisance and risk to people, land and property.	The stormwater assets have very long useful lives (i.e. often greater than 100 years) and therefore benefit both current and future generations of ratepayers.	The need for stormwater assets is driven by periodic wet weather conditions and the compounding effect of hard surfaces (e.g. buildings, paths, roads) on the resulting run off within the urban area. Urban development increases hard building structures including roads, roofs and paved areas which reduce the permeable land area available for stormwater attenuation. Changing weather patterns and the increased incidence of high rainfall events, in conjunction with increases in man-made structures, are putting greater demands on the service. Growth in certain areas of the district contributes to the need e.g. the expansion of the urban system to service the North Western and Springvale developments.	There are benefits in funding the activity separately as this allows Council to specifically charge those in the serviced area. These properties can be readily identified. Given the importance and financial scale of the activity, ratepayers should be able to clearly identify the costs associated with the stormwater activity.	
	Funding rationale		Proposed funding tools		
	Targeted rates will apply to properties in the serviced area. The stormwater assets have long useful lives, therefore borrowing may be used to spread capital costs between current and future users. Development contributions will be used to fund debt incurred for the expansion of services as a result of growth. User fees may apply to recover costs of new connections to the stormwater system.			Operating	Capital
			General rates		
Targeted rates			Full	Yes	
Fees and charges				Yes	
Interest and dividends					
Borrowing				Yes	
Proceeds from asset sales					
Lump sum contributions					
Development contributions				Yes	
Financial contributions					
Grants and subsidies					
Other					

Key:

Minority 0 – 33%	Partial 34 – 66%	Majority 67 - 99%	Full 100%
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Waterways and natural drainage	Description of the activity		Community outcomes	
	<p>This activity covers the network of open drains, streams, attenuation areas, natural features and overland flow paths that are utilised in conjunction with the stormwater system to maximise flow and mitigate flooding impacts during weather events.</p> <p>The key difference between this activity and the Stormwater activity is that Stormwater generally deals with water generated by property improvements, roads and footpaths. The Waterways and Natural Drainage activity deals with water from natural run off areas and flows in watercourses that need to be maintained to ensure effective flow capacity.</p>		<p><i>Community</i> – reduces risks to public health and risk of flooding. Natural watercourses are protected by eliminating contamination.</p> <p><i>Environment</i> – drains and waterways are maintained to reduce flooding risk. Natural ecosystems are protected.</p>	
	Who benefits?	Period of benefits?	Whose actions create the need?	Costs and benefits of funding separately?
	<p><u>District-wide?</u> The activity protects people, land and properties from wet weather inundation, land stability and public health issues by ensuring effective flow capacity to reduce effects. There is a collective responsibility in ensuring that the flow of water does not cause problems for other landowners.</p> <p><u>Identifiable parts of the community?</u></p> <p><u>Individuals?</u></p>	The waterway systems are natural features and, provided they are maintained, will endure to benefit both current and future residents.	The need for waterways is driven by the weather and the need for the people and properties to be protected from flooding.	There is not sufficient benefit to warrant funding this activity separately. The rating mechanisms will be amalgamated with other activities to reduce collection costs.
	Funding rationale	Proposed funding tools		
	The activity will be funded by general rates. Borrowing may be used to smooth rates input for capital projects. Development contributions may be used to fund debt incurred for the expansion of services as a result of growth.		Operating	Capital
		General rates	Full	Yes
		Targeted rates		
		Fees and charges		
		Interest and dividends		
		Borrowing		Yes
		Proceeds from asset sales		
		Lump sum contributions		
		Development contributions		Yes
		Financial contributions		
		Grants and subsidies		
		Other		

Key:

Minority 0 – 33%	Partial 34 – 66%	Majority 67 - 99%	Full 100%
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Wastewater	Description of the activity		Community outcomes	
	<p>The Wastewater activity ensures that wastewater from residents and businesses is satisfactorily collected, treated and disposed of in order to protect the health and safety of the public, and to protect the quality of the natural environment.</p> <p>Council operates three wastewater treatment systems – Whanganui city, and Mowhanau rural.</p> <p>The Whanganui city wastewater system deals with domestic wastewater as well as large scale wet industry trade wastes, smaller business trade wastes and effluent from tankered waste businesses.</p> <p>The Mowhanau rural scheme deals with domestic wastewater only.</p>		<p><i>Community</i> – wastewater is collected, treated and disposed of effectively to protect the health and safety of the community.</p> <p><i>Environment</i> – wastewater is effectively collected, treated and disposed of to protect the environment. The new Whanganui urban wastewater treatment plant will reduce the impact of residents and businesses on the environment. It will treat wastewater to reliably meet Council’s resource consent for the discharge of treated wastewater to the sea and will not create objectionable odours. Biosolids will be extracted during the wastewater treatment process and are intended to be beneficially reused rather than disposed to landfill.</p> <p><i>Economy</i> – the Wastewater activity plays a key role in our economy by providing for trade wastes from our commercial and industrial businesses to be collected, treated and disposed of effectively. This supports our local economy and employment.</p>	
	Who benefits?	Period of benefits?	Whose actions create the need?	Costs and benefits of funding separately?
	<p><u>District-wide?</u></p> <p>Public benefits include having a clean and sanitary city and protecting the quality of the natural environment (water, land and air) for all of the district’s residents. There are flow on effects to public health. The wastewater service also supports businesses which provide employment to district residents.</p> <p><u>Identifiable parts of the community?</u></p> <p>People, properties and businesses in the serviced areas benefit from the availability of the wastewater systems.</p> <p><u>Individuals?</u></p> <p>Private benefits accrue to those properties that are connected to a wastewater scheme as they can dispose their wastewater safely and conveniently through the network for Council to convey, treat and dispose.</p> <p>Tanker waste businesses, whilst not connected, are able to discharge their effluent at the Beach Road Pump Station and therefore also benefit.</p>	<p>The wastewater assets have long useful lives and therefore benefit both current and future residents and businesses.</p>	<p>Human waste and waste created by businesses and industry (trade wastes), and the desire and legal requirement to safely dispose of these wastes and protect the environment and public health.</p> <p>The major “wet” manufacturing industries trade wastes are significant contributors to the loads and volumes received at the WWTP. Smaller businesses and tankered waste businesses also discharge trade waste to the system. Trade wastes incur additional conveyance, treatment and disposal costs for Council over and above domestic wastewater.</p> <p>Growth in certain areas of the district contributes to the need e.g. the expansion of the urban system to service the North Western and Springvale developments.</p>	<p>There are benefits in funding the activity separately as this allows Council to specifically charge those in serviced areas. These properties can be readily identified.</p> <p>Trade waste discharges cause additional costs and will be charged for via trade waste rates and fees and charges.</p> <p>Given the importance and financial scale of the activity, ratepayers should be able to clearly identify the costs associated with the wastewater activity.</p>
	Funding rationale	Proposed funding tools		
	<p>There is a high degree of private benefit, but there is no practical way to measure residential users discharge, therefore targeted rates will apply on the basis of connection or availability of connection to a wastewater scheme for discharges of a domestic nature.</p> <p>Investment dividends will be used to offset rates requirements for the wastewater network.</p> <p>Trade waste targeted rates and fees and charges will apply to trade waste businesses where Council incurs additional costs in conveying, treating and disposing the effluent over and above the costs incurred for effluent of a domestic nature. Tankered waste businesses will pay fees and charges for the costs they incur in conveying, treating and disposing of their effluent.</p> <p>The wastewater assets have long useful lives, therefore borrowing is appropriate to spread capital costs between current and future users.</p> <p>Development contributions will be used to fund debt incurred for the expansion of services as a result of growth.</p> <p>User fees may apply to recover costs of new connections to a wastewater scheme.</p>		Operating	Capital
		General rates		
		Targeted rates	Majority	Yes
		Fees and charges	Minority	Yes
		Interest and dividends	Minority	
		Borrowing		Yes
		Proceeds from asset sales		Yes
		Lump sum contributions		
		Development contributions		Yes
		Financial contributions		
		Grants and subsidies		
		Other		

Key:

Minority 0 – 33%	Partial 34 – 66%	Majority 67 - 99%	Full 100%
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Roothing	Description of the activity		Community outcomes		
	This activity covers the network of roads (sealed and unsealed), bridges, traffic management systems, streetlights, roadside drainage, cycleways and on-road parking across the District (except the State Highways which are the responsibility of NZTA). The activity also manages road opening compliance, promotes and educates about road safety, and advocates for central government funding to support key infrastructure projects across the district. Roothing connects our community both socially and economically. Access is freely available to all and allows for commuter and recreational activities as well as the movement of goods and services. The activity aims to promote safe and efficient travel by motor vehicles, cyclists and pedestrians. Service utility networks are also located in the legal road reserve.		<i>Community</i> – the road network is a core service that provides access to all parts of the district to ensure connected communities. It supports a range of recreational, cultural and sporting activities. <i>Connectivity</i> – well-connected pathways and roads provide access to port, rail, air and other road networks. <i>Economy</i> – supports the rural economy and businesses by allowing for efficient movement of goods, services, customers and employees. This allows for economic activity which contributes to local economic wellbeing.		
	Who benefits?	Period of benefits?	Whose actions create the need?	Costs and benefits of funding separately?	
	<u>District-wide?</u> The community benefits from the provision of an effective and well-planned roading network that is safe, convenient and comfortable for the passage of all classes of users for their commuter and recreational needs, as well as allowing for the efficient movement of goods and services for business, industry and the farming sector. All residents receive some benefit from roads as they provide vital networks for the community, such as allowing emergency services, school buses, public transport and goods and services to move around the district. <u>Identifiable parts of the community?</u> <u>Individuals?</u> Private benefit accrues to all users of the roading network.	The roading assets have long useful lives and therefore benefit both current and future generations. Our topography means that weather events can shorten the lives of portions of the network unexpectedly, and the impact and frequency of these events are expected to increase into the future due to climate change.	Roads are provided to meet the demand of all motorists and road users, including cyclists. The roading network is extensive to service the urban area and rural production area. Residential properties create a significant number of vehicle movements but have low vehicle loadings. The costs of roading in the rural area are high due to the extent of the network, topography and higher axle loadings. Certain roads are remote and provide access to a very small number of residents but may be significant in terms of farm production outputs. Heavy trucks have a significant impact on the quality of our roading network and associated costs. The forestry harvest and the impact of logging trucks will increase costs considerably to maintain certain roads at current service levels. Some of these logging trucks will emanate from other districts, but use our roading network to access rail hubs or state highways. Developers may require the construction of roads or delivery of additional capacity to cater for growth. Parties who create the need include: <ul style="list-style-type: none"> Residents Visitors and tourists Farmers who transport goods and services to and from their properties Businesses who demand transport of goods, services, customers and employees to and from their properties Utility networks that use the road corridor. 	Given the importance and financial scale of the activity, ratepayers should be able to clearly identify the costs associated with the provision of the Roothing network. Council has systems in place to separately account for the costs of this activity.	
	Funding rationale	Proposed funding tools			
	Benefits of the activity are so widespread that it is considered appropriate to fund the activity at a district level, using a targeted rate for transparency due to the importance and financial scale of the activity. NZTA provides partial funding toward the operating and capital costs of this activity via subsidies. Higher subsidy rates are available for some projects e.g. cycleways. Council also receives a contribution from central government through the petroleum tax scheme which offsets some costs of maintaining the network. Other income sources include some rental income and consulting revenue for assisting other Councils.		Operating	Capital	
		General rates			
		Targeted rates	Partial	Yes	
		Fees and charges	Minority		
		Interest and dividends			
		Borrowing		Yes	
		Proceeds from asset sales			
		Lump sum contributions			
		Development contributions		Yes	

	Borrowing is utilised for one-off capital projects. Normal levels of annual pavement renewals are rate funded (net of NZTA subsidy) as they are expected to occur every year and represent a standard base. One-off capital projects will be loan funded in the first instance (net of NZTA subsidy) to smooth rates input and reflect intergenerational equity principles. Development contributions will be used to fund debt incurred for the expansion of services as a result of growth.	Financial contributions			
		Grants and subsidies	Partial	Yes	
		Other	Minority (petroleum tax, sundry revenue, consulting revenue)		

Key:

Minority 0 – 33%	Partial 34 – 66%	Majority 67 - 99%	Full 100%
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Footpaths and berms	Description of the activity		Community outcomes	
	<p>This activity covers the network of footpaths and walkways to facilitate pedestrian movement, and berms (including street furniture) to separate private property from vehicle traffic. It includes:</p> <ul style="list-style-type: none"> • Footpaths – creation, renewal and maintenance • Walkway lighting • Berm maintenance • Seat, bus shelter and rubbish bin cleaning and maintenance • Road opening approval and reinstatement compliance for berms • Approval and enforcement of temporary traffic management plans for berms <p>The activity ensures safe and comfortable pedestrian access for commuter and recreational activities by making it quicker and easier to get places. The footpath network and berms must be appropriately managed, presented and maintained for both amenity and safety reasons.</p>		<p><i>Community</i> – the network provides access to recreational, sporting, cultural, health, educational and other facilities. Provides access for those who cannot or choose not to drive. Encourages active movement for a healthy community.</p> <p><i>Connectivity</i> – well-connected pathways throughout the district provide easy pedestrian access between locations, encouraging connectivity.</p> <p><i>Economy</i> – supports businesses by allowing for efficient movement of customers and employees.</p>	
	Who benefits?	Period of benefits?	Whose actions create the need?	Costs and benefits of funding separately?
	<p><u>District-wide?</u></p> <p>The activity benefits the whole community from the provision of an effective and well-planned footpath network that is safe, convenient and comfortable for pedestrian commuter and recreational needs, as well as allowing for the efficient movement of people for business. Footpaths provide vital networks for the community e.g. to access healthcare and schools. All residents receive some benefit from footpaths and berms as they provide access to properties in the urban area, including the CBD, healthcare and education services etc.</p> <p><u>Identifiable parts of the community?</u></p> <p>Properties in the urban area or in rural settlements have a higher level of service than properties in the rural area which are not serviced by footpaths to their property.</p> <p>Utility networks utilise the berms.</p> <p>Developers benefit from the construction of footpaths in growth areas.</p> <p><u>Individuals?</u></p> <p>Benefits of the footpath network are experienced most by local communities whose properties are serviced.</p>	<p>The footpath and berm assets have long useful lives and therefore benefit both current and future residents.</p>	<p>Footpaths are provided to ensure comfortable and safe pedestrian movement and access.</p> <p>Those who contributed to the need for this activity include:</p> <ul style="list-style-type: none"> • Residents of the district who demand a safe, well-connected and enjoyable footpath network. • Businesses who require customers and employees to access their premises. <p>Assets required as a result of growth will benefit future residents and therefore costs will be met by developers.</p>	<p>Council has systems in place to separately account for the costs of this activity.</p> <p>Given the significant linkage to the roading activity, the rates requirement for this activity is combined with that of roading and funded by a combined targeted rate.</p>
	Funding rationale	Proposed funding tools		
	<p>Access to the footpath network is unfettered. Identifying and charging individuals for their use of the network is not practical or desirable. The primary funding source for the activity is targeted rates. The rating for the activity is combined with that of the roading activity because of the significant linkages between the two activities.</p> <p>Other income sources include minor rental income for use of road reserves.</p> <p>The annual footpaths renewal programme is funded by the targeted rate due to its annual nature which represents a standard funding base.</p> <p>One-off capital projects such as new footpaths will be loan funded in the first instance to smooth rates input and reflect the life of the assets. Repayments will be funded by the targeted rate.</p> <p>Development contributions will be used to fund debt incurred for the expansion of services as a result of growth.</p>		Operating	Capital
		General rates		
		Targeted rates	Majority	Yes
		Fees and charges	Minority	
		Interest and dividends		
		Borrowing		Yes
		Proceeds from asset sales		
		Lump sum contributions		
		Development contributions		Yes
		Financial contributions		
		Grants and subsidies	Minority	Yes
		Other		

Key:

Minority 0 – 33%	Partial 34 – 66%	Majority 67 - 99%	Full 100%
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Parks and reserves	Description of the activity		Community outcomes		
	This activity provides and manages the following across the District: <ul style="list-style-type: none"> • Parks and reserves (premier, passive, pathway and conservation) • Sports grounds • Coastal reserves and lake areas • Play grounds • Public conveniences • Street trees and gardens • Boat ramps • Graffiti, community projects & litter control 		<i>Community</i> – improved health and social outcomes for the community. Encourages people to get moving. <i>Connectivity</i> – regional or national events hosted utilising our quality sporting venues. Well connected, accessible pathways throughout the District. <i>Creativity</i> – the District is promoted as an arts and culture hub through community art and sculpture. <i>Environment</i> – contractor procurement considers environmental sustainability. <i>Economy</i> – a diverse range of facilities to meet the varied needs of the community.		
	Who benefits?	Period of benefits?	Whose actions create the need?	Costs and benefits of funding separately?	
	<u>District-wide?</u> Parks and reserves are available to the whole community and visitors. They are used by the community at large for recreational and sporting purposes and contribute to the health of the wider community. They also have an important place in making the District an attractive place to live and visit. <u>Identifiable parts of the community?</u> Local communities are the primary beneficiaries of open spaces in their local area as they have the best access to local parks and reserves, and these spaces contribute to each community's sense of place. As community spaces are distributed evenly across the District a similar level of service is provided to each community. Some facilities are leased to sporting, recreational, cultural and community groups who may have exclusive rights to use them at all or particular times. In these cases it is possible to recover costs via fees and charges for the benefits they enjoy. <u>Individuals?</u> Private benefit accrues to the individuals who use the parks and reserves.	The parks and reserves assets have long useful lives and therefore benefit both current and future generations.	The community demand for parks, reserves, sports grounds and open spaces is the primary need for the activity. Groups with particular interest are: <ul style="list-style-type: none"> • Groups and individuals requiring public space to enjoy their sports, social and recreational activities. • Local residents who enjoy the aesthetic and place-making aspects • Visitors who appreciate the aesthetic aspects and utilise the spaces • Those who benefit from the District attracting visitors 	There is not sufficient benefit to warrant funding this activity separately. The rating mechanisms will be amalgamated with other activities to reduce collection costs.	
	Funding rationale	Proposed funding tools			
	Generally, access to parks and reserves is unfettered and will not be charged for. Identifying and charging individuals for their enjoyment of open spaces is not practical or desirable. Fees and charges, land leases and rental agreements may apply where individuals or groups enjoy exclusive access or have requirements over and above those for standard green space maintenance e.g. cricket pitches, line marking. Minor subsidies are available. Grants may be sought, particularly for capital projects. Council also looks for opportunities to work with community groups such as the Bason Botanic Gardens Trust and the Virginia Lake Trust who may seek grant funding for capital projects and subsequently vest the assets to Council. Donation boxes are in place at certain locations and Council is fortunate to receive bequests from time to time. These sources of funds cannot be predicted in advance. Development contributions will be used to fund debt incurred for the expansion of services as a result of growth. Borrowing will be used for capital projects or large one-off operating expenditure items to smooth rates input and spread capital costs across current and future users.		Operating	Capital	
		General rates	Majority	Yes	
		Targeted rates			
		Fees and charges	Minority		
		Interest and dividends			
		Borrowing		Yes	
		Proceeds from asset sales			
		Lump sum contributions			
		Development contributions		Yes	
		Financial contributions			
		Grants and subsidies	Minority	If available (grants)	
		Other	If available (donations and bequests)	If available (donations and bequests)	

Key:

Minority 0 – 33%	Partial 34 – 66%	Majority 67 - 99%	Full 100%
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Cooks Gardens	Description of the activity		Community outcomes		
	Cooks Gardens, incorporating the Velodrome, is a premier sports ground and event facility, hosting athletics, representative rugby, track cycling and a variety of community and commercial events. Cooks Gardens has sporting significance as the track where Peter Snell achieved a sub four-minute mile.		<i>Community</i> – the venue is a versatile facility that enables the community to enjoy recreational and competitive sporting opportunities, thereby improving the health and wellbeing of the community. <i>Connectivity</i> – venue management work closely with key partners to bring regional or national events to Whanganui. <i>Environment</i> – Cooks Gardens is an iconic facility that contributes to our reputation as a visitor destination. Cooks Gardens has sporting significance as the track where Peter Snell achieved a sub four-minute mile. <i>Economy</i> – the pricing structure delivers affordability and accessibility. Innovative revenue streams are developed and efficiency is increased to reduce reliance on the ratepayer.		
	Who benefits?	Period of benefits?	Whose actions create the need?	Costs and benefits of funding separately?	
	<u>District-wide?</u> The activity benefits the whole community by being available and allowing a variety of events to be held throughout the year. The venue is of historic significance to the district. <u>Identifiable parts of the community?</u> The venue is used by various sporting codes including athletics, rugby and track cycling for training and events. <u>Individuals?</u> Private benefit accrues to those who hire the venue, attend events at the venue or visit the venue. Venue hireage excludes others from utilising that portion of the facility and therefore user charges are appropriate.	Cooks Gardens has a long useful life and will benefit both current and future ratepayers.	<ul style="list-style-type: none"> Groups and individuals who wish to use the facility for sporting, community or commercial events. National and international events who wish to visit Whanganui. Visitors and tourists who may visit because of activities to be held at Cooks Gardens, or whose visit may be made more enjoyable by its availability. The tourism sector and local businesses who benefit from these visitors and tourists. 	There is not sufficient benefit to warrant funding this activity separately. The rating mechanisms will be amalgamated with other activities to reduce collection costs.	
	Funding rationale	Proposed funding tools			
	The most efficient and effective method of charging to reflect the private benefit is venue hire. As the services are quasi-public goods, the fees are set between the marginal cost and what the market will pay. Cooks Gardens is focussed on optimising community and commercial usage and sponsorship to minimise the impacts of the facility on general rates. Capital expenditure will primarily be funded by borrowing to match funding to the expected life of the asset for intergenerational equity and to smooth rates input. Repayment of any borrowings will be via the general rate. Grants may be available from time to time but are difficult to predict.		Operating	Capital	
		General rates	Majority	Yes	
		Targeted rates			
		Fees and charges	Minority	Yes	
		Interest and dividends			
		Borrowing		Yes	
		Proceeds from asset sales			
		Lump sum contributions			
		Development contributions			
		Financial contributions			
		Grants and subsidies	If available	If available	
		Other			

Key:

Minority 0 – 33%	Partial 34 – 66%	Majority 67 - 99%	Full 100%
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Swimming pools	Description of the activity		Community outcomes		
	This activity is responsible for the aquatic centres across the District. The Splash Centre provides covered facilities that are open year round. The Wanganui East Pool is uncovered and open during summer only.		<i>Community</i> – the pools allow a wide range of people to enjoy safe aquatic recreation and exercise opportunities regardless of their age or physical abilities. Learn to swim contributes to more people in the community being safe around water. <i>Connectivity</i> – vibrant facilities that attract visitors to our District. <i>Environment</i> – energy and water usage monitored and minimised. <i>Economy</i> – quality local facilities. Active recreational and sporting opportunities are promoted and provided for people of all ages and abilities.		
	Who benefits?	Period of benefits?	Whose actions create the need?	Costs and benefits of funding separately?	
	<u>District-wide?</u> Swimming pools are available to the whole community and visitors. They are used by the community at large for recreational and sporting purposes and contribute to the health and aquatic safety of the wider community. They also have an important place in making the District an attractive place to live and visit. <u>Identifiable parts of the community?</u> Many schools use the facilities for their learn to swim and water safety programmes as most schools have now closed their school pools. Swimming clubs use the facilities to train. <u>Individuals?</u> Private benefit accrues to the individuals who use the swimming pools. These individuals may be from the local community, tourists or visitors.	The pools have relatively long useful lives and therefore benefit both current and future ratepayers.	The community demand for pools for active recreation, sport, learning to swim, and rehabilitation is the primary need for the activity. Groups with particular interest are: <ul style="list-style-type: none"> Groups and individuals requiring pools for sporting purposes e.g. swimming clubs. Groups and individuals who require pools for their social and recreational activities. Those who wish to learn how to swim and how to be safe in and around water. School groups who utilise the facilities for their learn to swim and water safety programmes. Visitors who utilise the facilities. Those who benefit from the District attracting visitors. 	There is not sufficient benefit to warrant funding this activity separately. The rating mechanisms will be amalgamated with other activities to reduce collection costs.	
	Funding rationale	Proposed funding tools			
The Council contracts a facility manager for both pools who collects and retains user fees to offset the costs of providing the service. The contract is undertaken on an open book basis. The user fees are set in conjunction with Council, balancing the cost of providing the activity and acceptable market rates. User fees do not cover the full cost of providing the service. Council believes there is a public benefit in providing pools for recreation, health and the aquatic safety of the community. Borrowing will be used for capital projects or large one-off operating expenditure items to smooth rates input and spread capital costs across current and future users. Repayment of borrowings will be via the general rate.			Operating	Capital	
		General rates	Full	Yes	
		Targeted rates			
		Fees and charges	(Retained by contracted facility manager)		
		Interest and dividends			
		Borrowing		Yes	
		Proceeds from asset sales			
		Lump sum contributions			
		Development contributions			
		Financial contributions			
		Grants and subsidies		If available	
		Other		If available (donations)	

Key:

Minority 0 – 33%	Partial 34 – 66%	Majority 67 - 99%	Full 100%
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Community	Description of the activity		Community outcomes		
	The Community activity leads, builds and supports the implementation of Council strategies that require an integrated whole of population approach, seeking partnerships with the community and governmental agencies. Through this activity Council works “with” rather than “for” the community to assist them with the development and provision of community facilities and services. The strategic areas currently include Safer Whanganui, arts and culture, climate change, housing, youth, welcoming communities, suburban revitalisation and positive ageing.		<i>Community</i> – leading Council’s approach in working with the community. Developing collaborative frameworks to implement key strategies (e.g. positive ageing strategy, youth strategy). <i>Connectivity</i> – developing and sustaining national and international partnerships. <i>Creativity</i> – supporting a programme of iconic arts and cultural events. Ensuring all strategies we lead and implement have a powerful digital component. <i>Economy</i> – leading Safer Whanganui community accreditation.		
	Who benefits?	Period of benefits?	Whose actions create the need?	Costs and benefits of funding separately?	
	<u>District-wide?</u> The activity benefits the whole community by ensuring a coordinated approach to supporting community activity and development. The benefits link to Councils’ outcomes in supporting social and community needs to achieve a healthy, safe and unified community that works for everyone. Council provides funding to various community organisations that can best deliver the services required to leverage its input and provide a greater spread across the District. <u>Identifiable parts of the community?</u> The activity does benefit particular groups in some instances (e.g. youth, ageing), but it is impractical and undesirable to target funding from these groups. <u>Individuals?</u> Private benefit accrues to the individuals who use any of the services offered by organisations that receive funding from Council. While Council could in some instances identify the users of these services, it does not make sense to charge directly for a grant which is normally justified by an inability of users to fund themselves.	The activity is primarily an operating activity. Council envisages continuation of the activity into the future, but there are no intergenerational equity considerations for this activity.	Council is committed to the support of groups within the District that promote the wellbeing of residents and ratepayers. The activity is largely undertaken to meet a community need for self-development, particularly amongst those with limited means or opportunities to make progress without assistance to develop skills, access training, or improve their health or wellbeing.	There is not sufficient benefit to warrant funding this activity separately. The rating mechanisms will be amalgamated with other activities to reduce collection costs.	
	Funding rationale	Proposed funding tools			
	A small amount of funding is received from Creative NZ grants to distribute to local groups. External funds are available from time to time from central government agencies, but this cannot generally be anticipated in advance. The majority of the costs of this activity are general rate funded for their benefit to the whole community.		Operating	Capital	
		General rates	Majority	Yes	
		Targeted rates			
		Fees and charges	Minority		
		Interest and dividends			
		Borrowing		Yes	
		Proceeds from asset sales			
		Lump sum contributions			
		Development contributions			
		Financial contributions			
		Grants and subsidies	Minority	If available	
		Other		Yes (special funds)	

Key:

Minority 0 – 33%	Partial 34 – 66%	Majority 67 - 99%	Full 100%
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NZ Glassworks	Description of the activity		Community outcomes		
	The NZ Glassworks activity operates the NZ Glassworks community based studio and gallery on Rutland St. The centre offers hot glass facilities to artists and the public. The glass arts catered for include hot glass, warm and cold glass, glass blowing workshops, and paper weight workshops. Glass works are available for purchase.		<i>Community</i> – the activity encourages the development of a thriving arts sector to enhance district identity. <i>Connectivity</i> – to be New Zealand’s leading place for all the community to access and experience all aspects of glass art. <i>Creativity</i> – to inspire and encourage glass art. To be a sustainable centre for glass excellence and innovation and achieve international recognition and a growing reputation in and outside of NZ <i>Economy</i> – to establish Whanganui as the glass capital of New Zealand. New Zealand Glassworks is one of Whanganui’s biggest attractions for tourists.		
	Who benefits?	Period of benefits?	Whose actions create the need?	Costs and benefits of funding separately?	
	<u>District-wide?</u> The activity benefits the whole community by enhancing the arts sector and encouraging creativity. <u>Identifiable parts of the community?</u> The activity does benefit particular groups in some instances (e.g. those involved in the tourism industry), but it is impractical and undesirable to target funding from these groups. <u>Individuals?</u> Private benefit accrues to the individuals who visit NZ Glassworks and the artists who use the facility. Glass sales, glass courses and usage of the hot shop are charged for directly, while visiting is free.	The activity is primarily an operating activity. There are no intergenerational equity considerations for this activity.	NZ Glassworks is an iconic Whanganui attraction. Those with an interest are: <ul style="list-style-type: none"> Groups and individuals who desire the facility for its promotion of art, education and inspiration. The local arts community. Visitors and tourists who may visit Whanganui because of NZ Glassworks, or whose visit may be made more enjoyable by the availability of the facility. The tourism sector and local businesses who benefit from these visitors and tourists. 	There is not sufficient benefit to warrant funding this activity separately. The rating mechanisms will be amalgamated with other activities to reduce collection costs.	
	Funding rationale	Proposed funding tools			
NZ Glassworks earns income from sales through its retail space and via providing courses and renting the hot shop to artists. It also receives operational funding from a sponsor. The majority of the costs of this activity are general rate funded for their benefit to the wider community.			Operating	Capital	
		General rates	Majority	Yes	
		Targeted rates			
		Fees and charges	Minority		
		Interest and dividends			
		Borrowing		Yes	
		Proceeds from asset sales			
		Lump sum contributions			
		Development contributions			
		Financial contributions			
		Grants and subsidies	Minority (sponsorship)	If available	
		Other			

Key:

Minority 0 – 33%	Partial 34 – 66%	Majority 67 - 99%	Full 100%
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Libraries	Description of the activity		Community outcomes	
	This activity provides the following library services: <ul style="list-style-type: none"> • Davis Central Library • Alexander Heritage & Research Library • Mobile library vans • Library home service • Gonville Café Library • Suzanne Aubert Library at Hiruharama (Jerusalem) • Aotearoa People’s Network Kaharoa • Community library hubs 		<i>Community</i> – provide resources to enable people to make choices about their mental, physical and emotional health and to achieve a balanced lifestyle. <i>Connectivity</i> – partnering with local, regional, national and international organisations to deliver growth, innovation and cost efficiency. <i>Creativity</i> – committed to addressing literacy issues communitywide in recognition of their impact on economic potential, quality of life, social wellbeing, crime and health. Provide opportunities for knowledge acquisition, personal growth and life-long learning. Supports creativity. <i>Environment</i> – access to the district’s rich and diverse cultural heritage through its specialist collections and services.	
	Who benefits?	Period of benefits?	Whose actions create the need?	Costs and benefits of funding separately?
	<u>District-wide?</u> The activity benefits the whole community by being available and accessible to all residents for their enjoyment, interest and learning. Literate individuals contribute to the economic and social health of the wider community and libraries play an important part in this process. The benefits link to Councils’ outcomes in supporting social and community needs to achieve a healthy, safe and unified community that works for everyone and is powered by creative smarts. The Local Government Act 2002 requires Council to provide free library membership to all residents of the District if the Council provides a library for public use. Therefore all Whanganui District residents can freely benefit from the library services provided. <u>Identifiable parts of the community?</u> The services provided by the Davis, Mobile and Alexander Libraries and the Library Home Service are used by people across the District. The community library hubs are most used by those who live in the general geographic vicinity of that library, though they are available to all. <u>Individuals?</u> Private benefit accrues to the individuals who use the services offered by the Libraries activity in the form of educational, recreational and informational resources for their own (temporary) use.	The library buildings have long useful lives and will benefit both current and future ratepayers. The library resources have relatively short useful lives and are renewed and replenished on a rolling basis.	Library members and users are the primary driver of the activity. These include: <ul style="list-style-type: none"> • All members of the District who require access to books, computers and other library resources • Students who live outside the District but attend an education facility in the District • Visitors who use the libraries resources and computers • Future users of the service who will benefit from existing assets 	There is not sufficient benefit to warrant funding this activity separately. The rating mechanisms will be amalgamated with other activities to reduce collection costs.
	Funding rationale	Proposed funding tools		
	Council must provide free library membership for all residents of the District under the Local Government Act 2002. Council also recognises that there are affordability issues for many individuals and considers it inappropriate to recover the full cost of providing the service via user fees and charges. The majority funding from general rates and minority funding from fees and charges reflects the public benefits of libraries to everyone in the District and takes account of affordability concerns that may impede access to the service and detract from Council’s desired outcomes for its community, particularly with respect to literacy and its importance to economic and social health. External funds are available from time to time from central government agencies for specific projects, but this cannot generally be anticipated in advance. Capital expenditure will primarily be funded by borrowing to match funding to the expected life of the asset for intergenerational equity and to smooth rates input. Repayment of any borrowings will be via the general rate. The library book replacement budget is funded by general rates to reflect its annual nature.		Operating	Capital
		General rates	Majority	Yes
		Targeted rates		
		Fees and charges	Minority	
		Interest and dividends		
		Borrowing		Yes
		Proceeds from asset sales		If available
		Lump sum contributions		
		Development contributions		
		Financial contributions		
		Grants and subsidies	If available	If available
		Other		

Key:

Minority 0 – 33%	Partial 34 – 66%	Majority 67 - 99%	Full 100%
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Sarjeant Gallery

Description of the activity		Community outcomes		
<p>The Sarjeant Gallery is Whanganui’s premier fine arts gallery and an iconic cultural institution. Services include:</p> <ul style="list-style-type: none">• Collection development and stewardship• Exhibitions• Forums and pubic events• Education programmes (supported by the Ministry of Education)• Gift shop• Venue hire• Tylee Cottage artist in residence programme <p>The services are currently delivered from an interim location at 38 Taupo Quay due to the earthquake prone designation of the Category I heritage status Sarjeant Gallery building located in Pukenuamu Queens Park. A redevelopment programme for the Sarjeant Gallery building is underway.</p>		<p><i>Community</i> – the partnership with Whanganui iwi through the Sarjeant Gallery Trust and the redevelopment project broadens and deepens the cultural impact and will build on the vision and legacy of Sir Archie Taiaroa and Henry Sarjeant.</p> <p><i>Connectivity</i> – project based partnerships with other galleries regionally and nationally, and links with central government.</p> <p><i>Creativity</i> – the relationship with UCOL and the Sarjeant Gallery Friends are key in the ongoing operation of the gallery and supporting development.</p> <p><i>Environment</i> – the gallery’s distinctive and iconic status contributes strongly to Whanganui’s reputation as a visitor destination through its nationally significant collections, arts, culture and historical programme. Sustaining a locally, nationally and internationally relevant art facility enables our District to project itself as a key cultural tourism destination with appeal to both visitors and potential residents. The Gallery operation has been moved out of the earthquake prone building in Queens Park to a strengthened building in Taupo Quay to safeguard staff, public and collections. The interim relocation to Taupo Quay contributes to regeneration of the riverfront precinct. Our cultural landscape is enriched by showcasing the unique identity and image of the Whanganui River, its wider environs, and people.</p> <p><i>Economy</i> – the redevelopment project will contribute significantly to economic growth in the district.</p>		
Who benefits?	Period of benefits?	Whose actions create the need?	Costs and benefits of funding separately?	
<p><u>District-wide?</u></p> <p>The wider community, including the national community, benefit from the significant collection being available and accessible to all. The building is of historic and cultural significance to the district and the collection is nationally recognised.</p> <p>The community at large benefit from a variety of exhibitions, public programmes and events throughout the year. Promotion of art, art history, education and lifelong learning opportunities are also public benefits.</p> <p><u>Identifiable parts of the community?</u></p> <p>The Sarjeant Gallery provides benefits to the tourism sector as it contributes to our reputation as a key cultural tourism destination and attracts visitors to the district. It acts as a catalyst for the growth of the creative arts and economic development within our community.</p> <p><u>Individuals?</u></p> <p>Private benefit accrues to the individuals and groups who visit the gallery.</p>	<p>The gallery building and collection have long useful lives and will benefit both current and future ratepayers. Strengthening and redeveloping the Sarjeant Gallery building will provide significant intergenerational benefits. The collection will be preserved in perpetuity for future generations.</p>	<p>The Council accepted the terms of the 1912 Sarjeant Bequest which were to establish and maintain a public fine arts gallery for the reception, purchase, acquisition of pictures and other works of high art in all its branches for the public benefit and for the use of the public: “for the inspiration of ourselves and those who come after us”.</p> <p>Those with an interest are:</p> <ul style="list-style-type: none">• Groups and individuals who desire the facility for its promotion of art, art history, education and inspiration.• The local arts community.• Visitors and tourists who may visit because of the Gallery, or whose visit may be made more enjoyable by the availability of the Gallery.• The tourism sector and local businesses who benefit from these visitors and tourists.	<p>There is not sufficient benefit to warrant funding this activity separately. The rating mechanisms will be amalgamated with other activities to reduce collection costs.</p>	
Funding rationale	Proposed funding tools			
<p>Entry to the Sarjeant Gallery is free as Council believes there is a public benefit in providing the Gallery for the promotion of art, art history, education and inspiration and believes it is in the spirit of the Sarjeant Bequest.</p> <p>Council receives a small amount of fees and charges from venue hireage and special events. It also runs a small shop which provides a profit to offset the operating costs of the Gallery.</p> <p>Council will seek grants and subsidies where available to offset costs. External funds are available from time to time but this cannot generally be anticipated in advance. Bequests and donations, while hard to predict, are also funding sources when available.</p> <p>The Sarjeant Gallery has a membership programme (Friends of the Sarjeant Gallery Inc.) for which membership fees are received.</p> <p>Capital expenditure, including for the redevelopment project, will be funded by external funding sources such as grants, bequests, donations and sponsorship where possible. The Council share of any capital expenditure will primarily be funded by borrowing to match funding to the expected life of the asset for intergenerational equity and to smooth rates input. Repavment of any borrowings will be via the general rate.</p>		Operating	Capital	
	General rates	Majority	Yes	
	Targeted rates			
	Fees and charges	Minority		
	Interest and dividends			
	Borrowing		Yes	
	Proceeds from asset sales			
	Lump sum contributions			
	Development contributions			
	Financial contributions			
	Grants and subsidies	Minority (Creative NZ funding, others as available)	If available	
	Other	If available (bequests, donations and sponsorship)	If available (bequests, donations and sponsorship)	

Key:

Minority 0 – 33%	Partial 34 – 66%	Majority 67 - 99%	Full 100%
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Royal Wanganui Opera House	Description of the activity		Community outcomes	
	<p>The Royal Wanganui Opera House is an iconic Whanganui cultural venue that provides the community with an outstanding venue for a range of social, cultural, recreational and educational uses. It provides a focus point for theatrical productions and enables the local arts community to showcase its talents. It also allows national and international events to have a venue in Whanganui.</p> <p>The landmark building was constructed in 1899 and has Category 1 heritage status. The Royal charter was given to the Opera House as part of the centennial celebrations in 1999. It is the sole surviving building of its type in the southern hemisphere.</p>		<p><i>Community</i> – by celebrating cultural and social diversity through a wide ranging programme of community and professional performances. Helping to understand people from cultures other than our own by studying their performance traditions, thereby encouraging acceptance of others and reducing ethnocentricity.</p> <p><i>Connectivity</i> – by providing ticketing services to local, regional and national organisations for events. By collaborating with regional theatres and venues to deliver growth and innovation.</p> <p><i>Creativity</i> – by partnering with recognised providers to develop skills and deliver accredited training programmes and workshops in event technology. Collaborating with the Friends of the Opera House and key partners to ensure the sustainability of a working theatre venue.</p> <p><i>Environment</i> – by providing a distinctive, iconic facility that contributes significantly to our reputation as a visitor destination. By providing a Category 1 heritage building that contributes strongly to our district’s heritage townscape.</p> <p><i>Economy</i> – by providing a pricing structure that delivers affordability and accessibility. By developing innovative revenue streams and increasing efficiency to reduce reliance on the ratepayer.</p>	
	Who benefits?	Period of benefits?	Whose actions create the need?	Costs and benefits of funding separately?
	<p><u>District-wide?</u> The activity benefits the whole community by being available for usage and allowing a variety of performances (local, national and international) to be held throughout the year. The venue is of historic significance to the district.</p> <p><u>Identifiable parts of the community?</u> The local performing arts community benefit by having a world class facility available for theatrical productions.</p> <p>The Royal Wanganui Opera House provides benefits to the tourism sector as it contributes to our reputation as a key cultural tourism destination and attracts visitors to the district.</p> <p><u>Individuals?</u> The private benefit accrues to those who perform or see performances at the venue.</p>	The Royal Wanganui Opera House building has a long useful life and will benefit both current and future ratepayers. The recent earthquake strengthening works have intergenerational benefits in protecting and preserving the venue for future generations.	<ul style="list-style-type: none"> Those who wish to perform in or see a performance. Groups and individuals who desire the facility for its promotion of theatre and performance. Groups and individuals who desire the facility for its heritage building status. The local performing arts community. National and international performances who wish to visit Whanganui. Visitors and tourists who may visit because of the Opera House, or whose visit may be made more enjoyable by the availability of the Opera House. The tourism sector and local businesses who benefit from these visitors and tourists. 	There is not sufficient benefit to warrant funding this activity separately. The rating mechanisms will be amalgamated with other activities to reduce collection costs.
	Funding rationale	Proposed funding tools		
	<p>The most efficient and effective method of charging to reflect the private benefit is venue hire. The fees are set between the marginal cost and what the market will pay.</p> <p>The remainder of costs are funded by the general rate to reflect the public benefit to all in the District of maintaining the availability of the facility.</p> <p>Capital expenditure will primarily be funded by borrowing to match funding to the expected life of the asset for intergenerational equity and to smooth rates input. Repayment of any borrowings will be via the general rate.</p> <p>Bequests, donations and grants may be available from time to time but are difficult to predict.</p>		Operating	Capital
		General rates	Majority	Yes
		Targeted rates		
		Fees and charges	Minority	
		Interest and dividends		
		Borrowing		Yes
		Proceeds from asset sales		
		Lump sum contributions		
		Development contributions		
		Financial contributions		
		Grants and subsidies	If available	If available
		Other	If available (bequests and donations)	If available (bequests and donations)

Key:

Minority 0 – 33%	Partial 34 – 66%	Majority 67 - 99%	Full 100%
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War Memorial Centre	Description of the activity		Community outcomes		
	The War Memorial Centre was constructed in 1959-60 to commemorate Scottish pioneers and locals who had fallen in World War II. It has been used as a public hall, concert chamber and conference facility since its opening on ANZAC day 1960. The Centre is considered to be the community’s civic centre, comprising three versatile spaces for public hire, as well as a large forecourt and foyer and commercial quality kitchen. In addition to preserving the building’s historic heritage and living memorial status, the Centre forms part of the portfolio of Whanganui Venues & Events, whose mission is to be the leading destination for events in the lower north island. The Centre is noted as one of the finest examples of New Zealand modernist architecture and is a Category I historic building.		Community – the venue is a versatile community and commercial facility. It enables the community to enjoy a range of social, cultural, recreational and educational events. The Centre has cultural and symbolic significance as the city’s memorial to those who fell in World War II, and is a focal point for the annual ANZAC commemorations. Environment – the Centre is a distinctive, iconic facility that contributes to our reputation as a visitor destination. The Category I building contributes strongly to our heritage townscape. The facility is managed to ensure that the event programming pays respect to the Centre’s symbolic significance. Economy – the pricing structure delivers affordability and accessibility. Innovative revenue streams are developed and efficiency is increased to reduce reliance on the ratepayer.		
	Who benefits?	Period of benefits?	Whose actions create the need?	Costs and benefits of funding separately?	
	<u>District-wide?</u> The activity benefits the whole community by being available and allowing a variety of events to be held throughout the year. The venue is of historic significance to the district and serves as a living war memorial and a focal point for ANZAC commemorations. <u>Identifiable parts of the community?</u> The War Memorial Centre provides benefits to the tourism sector as it contributes to our reputation as a key cultural tourism destination and attracts visitors to the district. <u>Individuals?</u> Private benefit accrues to those who hire the venue, attend events at the venue or visit the venue. Venue hireage excludes others from utilising that portion of the facility and therefore user charges are appropriate.	The War Memorial Centre has a long useful life and will benefit both current and future ratepayers.	<ul style="list-style-type: none">Groups and individuals who wish to use the facility for community or commercial events.Groups and individuals who desire the facility for its architecture and heritage building status.Those who wish to remember those who fell in World War II.National and international events who wish to visit Whanganui.Visitors and tourists who may visit because of the War Memorial Centre, or whose visit may be made more enjoyable by its availability.The tourism sector and local businesses who benefit from these visitors and tourists.	There is not sufficient benefit to warrant funding this activity separately. The rating mechanisms will be amalgamated with other activities to reduce collection costs.	
	Funding rationale	Proposed funding tools			
	The most efficient and effective method of charging to reflect the private benefit is venue hire. As the services are quasi-public goods, the fees are set between the marginal cost and what the market will pay. The War Memorial Centre is focussed on optimising community and commercial usage to minimise the impacts of the facility on rates, without compromising the heritage value of the memorial. Capital expenditure will primarily be funded by borrowing to match funding to the expected life of the asset for intergenerational equity and to smooth rates input. Repayment of any borrowings will be via the general rate. Grants may be available from time to time but are difficult to predict.		Operating	Capital	
		General rates	Majority	Yes	
Targeted rates					
Fees and charges		Minority	Yes		
Interest and dividends					
Borrowing			Yes		
Proceeds from asset sales					
Lump sum contributions					
Development contributions					
Financial contributions					
Grants and subsidies	If available	If available			
Other					

Key:

Minority 0 – 33%	Partial 34 – 66%	Majority 67 - 99%	Full 100%
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Whanganui Regional Museum	Description of the activity		Community outcomes	
	The Whanganui Regional Museum plays an important role in our community and its collections represent a significant and irreplaceable public inheritance. Council has a service level agreement with the Whanganui Regional Museum Trust (WRMT) to operate the museum activity. Council owns the museum building. WRMT owns the museum collections.		<i>Community</i> – Preserves and provides access to the physical evidence of individual and community social and natural history. <i>Connectivity</i> – Partners with local, regional, national and international organisations to deliver innovation and cost efficiency. <i>Creativity</i> – Provide opportunities for knowledge acquisition, personal growth and life-long learning. Supports creativity. <i>Environment</i> – Access to the district’s rich and diverse cultural heritage through its specialist collections and services.	
	Who benefits?	Period of benefits?	Whose actions create the need?	Costs and benefits of funding separately?
	<u>District-wide?</u> The wider community, including the national community, benefit from the significant collection being available and accessible to all. The collection is of historic and cultural significance and is nationally recognised. The community at large benefit from a variety of exhibitions, public programmes and events throughout the year. Promotion of history, the Whanganui story, education and lifelong learning opportunities are also public benefits. The entire district and national community benefit from the recording of Whanganui’s history for generations to come. <u>Identifiable parts of the community?</u> The museum cares for a nationally important collection of taonga Māori of great significance to local iwi. The museum provides benefits to the tourism sector as it contributes to our reputation as a key cultural tourism destination and attracts visitors to the district. <u>Individuals?</u> Private benefit accrues to the individuals and groups who visit the gallery. These individuals may be local residents, school groups, visitors or tourists.	The museum building has a long useful life and will benefit both current and future generations. Earthquake strengthening the museum building will provide significant intergenerational benefits. The collection will be preserved in perpetuity for future generations.	The Whanganui Regional Museum has over many years amassed a significant collection of which it is custodian. Those with an interest are: <ul style="list-style-type: none"> Local iwi whose taonga are professionally cared for by the museum. Groups and individuals who desire the facility for its preservation of Whanganui history. School groups. Visitors and tourists who may visit because of the museum, or whose visit may be made more enjoyable by the availability of the museum. The tourism sector and local businesses who benefit from these visitors and tourists. Future generations. 	There is not sufficient benefit to warrant funding this activity separately. The rating mechanisms will be amalgamated with other activities to reduce collection costs.
	Funding rationale	Proposed funding tools		
	The museum is operated by the Whanganui Regional Museum Trust (WRMT). In addition to Council’s grant for operating the Museum, the WRMT also generates income through grants, retail and user charges to cover a proportion of its operating costs (around 25%). Council owns the Museum building and receives rental income from the WRMT. Entry to the museum is free as both Council and the WRMT believe there is a significant public benefit in providing the museum as it plays an important part in the preservation and retelling of the history of Whanganui and access to that history should be unimpeded. Capital expenditure on the Museum building will primarily be funded by Council borrowing to match funding to the expected life of the asset for intergenerational equity and to smooth rates input. Repayment of any borrowings will be via the general rate.		Operating	Capital
		General rates	Majority	Yes
		Targeted rates		
		Fees and charges	Minority	
		Interest and dividends		
		Borrowing		Yes
		Proceeds from asset sales		
		Lump sum contributions		
		Development contributions		
		Financial contributions		
		Grants and subsidies		
		Other		

Key:

Minority 0 – 33%	Partial 34 – 66%	Majority 67 - 99%	Full 100%
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Earthquake strengthening	Description of the activity		Community outcomes	
	<p>The earthquake strengthening activity incorporates Council's capital expenditure on its properties to bring earthquake-prone buildings up to a safe standard. Council's overriding concern is for the safety of all those who use our buildings, including the public and staff.</p> <p>The Building Act 2004 was altered via the Building (Earthquake-prone Buildings) Amendment Act 2016 which took effect from 1 July 2017 and now provides the core framework for managing earthquake prone buildings (replacing Council's previous Earthquake-prone Building Policy). The Amendment Act aims to strike a balance between protecting people from harm in an earthquake, managing the costs of strengthening or removing buildings, and any impact on heritage. It also aims to ensure consistency across the country.</p>		<p><i>Community</i> – the affected buildings and structures are used to provide a range of social, cultural, recreational and educational uses. Council wishes to protect the safety of all users of its buildings including the public and staff.</p> <p><i>Environment</i> – ensuring the sustainability of our buildings into the future.</p>	
	Who benefits?	Period of benefits?	Whose actions create the need?	Costs and benefits of funding separately?
	<p><u>District-wide?</u> The affected buildings are spread across the district and have a variety of uses.</p> <p><u>Identifiable parts of the community?</u> Buildings may be more heavily utilised by the local community around where they are situated or those interested in the function provided by the facility, however the facilities are spread widely across the district and a range of community group uses and therefore can be considered to benefit all.</p> <p><u>Individuals?</u> Groups and individuals who utilise the affected buildings benefit from the activity.</p>	The buildings have long useful lives and will benefit both current and future generations. The risk of their failure in an earthquake is minimised with the investment in earthquake strengthening. This should extend the building's life in the event of an earthquake in addition to protecting lives.	<p>The focus on earthquake strengthening was heightened following the Christchurch earthquakes in 2010/11 which prompted both central and local government responses to protect the safety of all building users.</p> <p>The need is driven by the users of each of the affected buildings or structures.</p>	Council wishes to identify the costs related to earthquake strengthening of its buildings separately for transparency for its community. The activity will be funded by a targeted rate.
	Funding rationale	Proposed funding tools		
<p>Council has determined that the most appropriate funding method for the activity is via a rate applied to all properties in the district. Council wishes to fund the activity via a separate targeted rate to promote transparency to the community on the costs associated with the earthquake-prone building issue.</p> <p>Capital expenditure will primarily be funded by borrowing. Repayment of any borrowings will be via the targeted rate.</p> <p>Grants and subsidies for the capital works may be available from time to time but are difficult to predict.</p>			Operating	Capital
		General rates		
		Targeted rates	Full	Yes
		Fees and charges		
		Interest and dividends		
		Borrowing		Yes
		Proceeds from asset sales		
		Lump sum contributions		
		Development contributions		
		Financial contributions		
		Grants and subsidies		If available
		Other		

Key:

Minority 0 – 33%	Partial 34 – 66%	Majority 67 - 99%	Full 100%
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Whanganui & Partners – Economic development	Description of the activity		Community outcomes	
	Whanganui & Partners provides Council's economic development service which aims to facilitate the growth and development of the district's economy. It supports existing businesses and creates an environment to attract new businesses, investment and people. It also increases the reputation of our district as a visitor destination. The overall goal of the activity is to enhance the community's economic and social well-being and achieve prosperity for the people of the district.		<i>Community</i> – the Whanganui & Partners structure aims to facilitate working together in partnership to grow the district's economic and social well-being. <i>Connectivity</i> – national and international recognition programmes e.g. Smart 21 Community status help to create a positive reputation and ultimately increase investment and employment in the district. <i>Creativity</i> – opportunities are leveraged to support entrepreneurial activity, investment and improved productivity. Creative marketing promotes positive messages to create a great impression of our district. Industry clusters are supported. <i>Economy</i> – provides a business friendly environment to create the right platform for business investment so that we can grow our economy. Contributes to the economic development of the district by increasing our reputation as a visitor destination.	
	Who benefits?	Period of benefits?	Whose actions create the need?	Costs and benefits of funding separately?
	<u>District-wide?</u> The activity benefits the whole community by facilitating economic growth in order to enhance the community's economic and social well-being to achieve prosperity for the people of the district. <u>Identifiable parts of the community?</u> <u>Individuals?</u> Private benefits may occur either directly as the activity works with businesses, or indirectly as a spin-off of the work undertaken in this activity.	The activity is an operating activity which aims to provide benefits for both current and future generations.	The primary driver of the need for this activity is the desire for economic development to progress the district and improve prosperity.	There is not sufficient benefit to warrant funding this activity separately. The rating mechanisms will be amalgamated with other activities to reduce collection costs.
	Funding rationale	Proposed funding tools		
The activity will be fully funded by the general rate due to the desire for the outcomes of this activity to benefit the prosperity of the whole community. Any capital requirements will be loan funded over the period of benefits and repaid via the general rate.			Operating	Capital
		General rates	Majority	Yes
		Targeted rates		
		Fees and charges		
		Interest and dividends		
		Borrowing		Yes
		Proceeds from asset sales		
		Lump sum contributions		
		Development contributions		
		Financial contributions		
		Grants and subsidies	Minority	
		Other		

Key:

Minority 0 – 33%	Partial 34 – 66%	Majority 67 - 99%	Full 100%
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i-Site Visitor Information Centre	Description of the activity		Community outcomes	
	<p>Tourism is an industry sector contributing to the economic development of the district. Our visitor information service function is part of the portfolio of Whanganui Venues & Events who work in collaboration with Whanganui & Partners.</p> <p>The i-SITE Visitor Information Centre services include:</p> <ul style="list-style-type: none"> • Providing district-wide visitor information • Offering a range of accommodation, tourism activity, local and national transport, and event booking services to locals and visitors to the region. • Offering additional services to benefit the community, e.g. parcel collection • Liaising with event organisers and assisting with the collaborative marketing and ticketing of events, aimed at attracting visitors to the district. 		<p><i>Community</i> – by working closely with the Department of Conservation and other tourism operators within the region to promote the district and support economic development.</p> <p><i>Connectivity</i> – providing an information centre accessible to visitors to discover in-depth information about Whanganui and the rest of New Zealand. Offering booking services for accommodation, tourism activities, travel operators, and events.</p> <p><i>Creativity</i> – developing the use of interactive and online tools to provide information and enhance our visitor experience position in the world as a visitor destination.</p> <p><i>Environment</i> - by providing a hub to attract visitors, support local tourism providers, and, in turn, creating a vibrant community for residents that contributes to the economic development of the region.</p> <p><i>Economy</i> – by developing innovative revenue streams, enhancing services, and finding efficiencies within the service provided to benefit the community.</p>	
	Who benefits?	Period of benefits?	Whose actions create the need?	Costs and benefits of funding separately?
	<p><u>District-wide?</u> The activity benefits the whole community by promoting Whanganui as a visitor destination, contributing to making the district more vibrant and attracting economic growth which has a flow on effect to all residents. The i-Site is freely available to all to access information about the district.</p> <p><u>Identifiable parts of the community?</u> Businesses, particularly those in tourism and retail, benefit from the attraction of visitors to the district and their spending.</p> <p><u>Individuals?</u> Individuals who use the i-Site services receive private benefit. Tourism businesses whose services are offered to visitors to book benefit from this directly.</p>	The activity is primarily an operating activity. Council envisages continuation of the activity into the future, but there are minimal intergenerational equity considerations.	<p>The primary drivers of the need for this activity are:</p> <ul style="list-style-type: none"> • Tourists and visitors who require information on the district. • Tourism related businesses who wish for their services to be promoted to visitors. • Businesses who benefit from the visitor spend. 	There is not sufficient benefit to warrant funding this activity separately. The rating mechanisms will be amalgamated with other activities to reduce collection costs.
	Funding rationale	Proposed funding tools		
	<p>The i-Site charges commissions to businesses where bookings are taken on their behalf to account for the private benefits. Sales of products aimed at visitors also provide some user fee income to the activity.</p> <p>The remaining costs of the activity will be funded from the general rate to reflect the district benefits.</p> <p>Any capital requirements will be loan funded over the period of benefits and repaid via the general rate.</p>		Operating	Capital
		General rates	Majority	Yes
		Targeted rates		
		Fees and charges	Minority	
		Interest and dividends		
		Borrowing		Yes
		Proceeds from asset sales		
		Lump sum contributions		
		Development contributions		
		Financial contributions		
		Grants and subsidies		
		Other		

Key:

Minority 0 – 33%	Partial 34 – 66%	Majority 67 - 99%	Full 100%
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Cemeteries	Description of the activity		Community outcomes	
	Our cemeteries provide a place of remembrance and provide a link to the past. The Town Cemetery is a historic cemetery and is of national significance. The main cemetery is located in Aramoho and there are rural cemeteries in Maxwell, Brunswick and Matarawa.		<i>Community</i> – offering a place of remembrance for loved ones and connect families to their heritage to create a feeling of belonging. <i>Connectivity</i> – maintaining a link between family and friends outside of the district. <i>Environment</i> – providing quality, well-maintained cemeteries and environments for remembrance that the people of our district can be proud of. Ensuring environmental and public health protection.	
	Who benefits?	Period of benefits?	Whose actions create the need?	Costs and benefits of funding separately?
	<u>District-wide?</u> The cemeteries are available for the use of the whole community. The establishment and maintenance of the grounds, which are in effect a public reserve, is a public benefit. Records of interment are linked to the history of the community and are of public benefit. <u>Identifiable parts of the community?</u> Cemeteries may be more heavily utilised by the local community around where they are situated, however the facilities are spread across the district and therefore can be considered to benefit all. <u>Individuals?</u> The service primarily provides a private benefit to the deceased and their family and friends, who may live within or outside the district.	The cemeteries have long useful lives and will benefit both current and future generations. The cemeteries do have limited capacity and extensions are required when existing capacity is exhausted.	<ul style="list-style-type: none"> The deceased and their family and friends. Groups and individuals who are interested in the heritage and memorial value. 	There is not sufficient benefit to warrant funding this activity separately. The rating mechanisms will be amalgamated with other activities to reduce collection costs.
	Funding rationale	Proposed funding tools		
The most efficient and effective method of charging to reflect the private benefit is user fees (cremation, interment and plot fees). These recover the majority of costs of the activity. A minor share of the activity is funded by general rates to reflect the public benefits of providing and maintaining the cemetery grounds and maintaining the internment records. Capital expenditure will primarily be funded by borrowing to match funding to the expected life of the asset for intergenerational equity and to smooth rates input. Repayment of any borrowings will be via user fees from plot sales and the general rate.			Operating	Capital
		General rates	Minority	Yes
		Targeted rates		
		Fees and charges	Majority	Yes
		Interest and dividends		
		Borrowing		Yes
		Proceeds from asset sales		
		Lump sum contributions		
		Development contributions		
		Financial contributions		
		Grants and subsidies		
		Other		

Key:

Minority 0 – 33%	Partial 34 – 66%	Majority 67 - 99%	Full 100%
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CBD maintenance	Description of the activity		Community outcomes	
	<p>The Central Business District (CBD) is the area of Victoria Avenue bounded by Taupo Quay, Wicksteed Street, St Hill Street and Ingestre Street. The activity is responsible for providing a quality and vibrant Central Business District, encouraging community pride and economic growth through a vibrant streetscape which is a central part of our district's brand and identity. This adds to the overall ambience and heritage values of the district.</p> <p>The day to day management of the CBD is provided under contract by Mainstreet Wanganui Incorporated and includes garden and paving maintenance.</p>		<p><i>Community</i> – provides a community focal point, meets the needs of a diverse community and encourages community pride through a vibrant streetscape. Public toilet facilities are provided for the community. Pavements and pedestrian crossings are safe for all abilities.</p> <p><i>Environment</i> – fosters our district's unique identity and image in a positive way. Contributes to our recognition as a great place to live and visit.</p> <p><i>Economy</i> – encourages residents to take pride in, and visitors to value, our rich heritage and culture and amenity values.</p>	
	Who benefits?	Period of benefits?	Whose actions create the need?	Costs and benefits of funding separately?
	<p><u>District-wide?</u> The CBD benefits the whole community by providing a vibrant and attractive town centre for all residents use and enjoyment and from the flow on effects of economic prosperity.</p> <p><u>Identifiable parts of the community?</u> The activity provides additional benefits to property owners in the CBD. An attractive city centre contributes to the overall ambience and attracts both residents and visitors to the area. Within the CBD, properties in Victoria Ave receive a higher level of service than those on the side streets.</p> <p><u>Individuals?</u> Private benefit occurs when businesses utilise Council land e.g. footpaths.</p>	The CBD streetscape has a long useful life and will benefit both current and future ratepayers. Annual maintenance provides current benefits.	<ul style="list-style-type: none"> Owners of properties in the CBD require a vibrant and attractive city centre streetscape that attracts residents and visitors. 	<p>This activity is a mix of public and private benefit which warrants a unique funding structure. The activity provides a higher level of service to properties in the CBD service area. These properties can be readily identified.</p> <p>The public benefits of the activity do not warrant separate funding and will be amalgamated with other activities to reduce collection costs.</p>
	Funding rationale	Proposed funding tools		
	<p>The costs of the activity will be shared between the general rate (public benefits) and targeted rates to properties in the CBD (private benefits). The activity provides higher benefits to those in the CBD area than the rest of the district, and this additional benefit will be reflected in the targeted rate to CBD properties.</p> <p>There is a minor user fees income stream for licences to occupy to reflect private benefits.</p> <p>Capital expenditure will primarily be funded by borrowing to match funding to the expected life of the asset for intergenerational equity and to smooth rates input. Repayment of any borrowings will be via general and targeted rates.</p>		Operating	Capital
		General rates	Majority	Yes
		Targeted rates	Minority	Yes
		Fees and charges	Minority	
		Interest and dividends		
		Borrowing		Yes
		Proceeds from asset sales		
		Lump sum contributions		
		Development contributions		
		Financial contributions		
		Grants and subsidies		
		Other		

Key:

Minority 0 – 33%	Partial 34 – 66%	Majority 67 - 99%	Full 100%
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Waste minimisation	Description of the activity		Community outcomes	
	<p>The waste minimisation activity supports and promotes waste reduction, reuse and recycling in order to maintain the health and sustainability of our community and natural environment.</p> <p>Market providers operate waste services in the urban area on a user pays basis. Council's role has traditionally been in the areas where the market fails to provide. We have since expanded our focus to increase services and opportunities for the community to minimise waste and re-use resources. Services provided include:</p> <ul style="list-style-type: none"> Collection of waste from rural drop off bins. Disposal of low toxicity domestic hazardous waste collected through the transfer stations. Monitoring of the closed Balgownie landfill as per resource consent conditions. Provision of a 24/7 365 day a year drop-off resource recovery centre. Monthly kerbside recycling collection service for those unable to access the drop-off centre due to disability or lack of transport. Monthly recycling collection service from participating district schools. Waste minimisation education and advice services to schools, public and other institutions. Zero waste education programmes through primary schools. 		<p><i>Community</i> – enhances the community's ability to deal with waste in a sustainable manner by valuing resource and reducing waste.</p> <p><i>Environment</i> – provides waste services where the market fails or there is public good in doing so e.g. rural and peri-urban waste services which enhance the overall cleanliness and visual appearance of the district. Promoting waste recycling, reuse and reduction to minimise waste going to landfills.</p>	
	Who benefits?	Period of benefits?	Whose actions create the need?	Costs and benefits of funding separately?
	<p><u>District-wide?</u> Residents, businesses, visitors and tourists benefit from a clean and tidy district where waste is managed safely and sustainably, resources and the natural environment are valued, and community health and sustainability is promoted. Education programmes and recycling programmes benefit the environment and society in general.</p> <p><u>Identifiable parts of the community?</u> Refuse collections provided via Council (i.e. rural) directly benefit those in the collection areas.</p> <p><u>Individuals?</u> Individual users of the various Council-provided services benefit from their provision.</p>	<p>The activity has a long view in terms of sustainability, education, valuing of resources and protection of the environment for future generations. There are some intergenerational issues arising in relation to historic costs for the closing of the Balgownie landfill and our ongoing responsibilities to monitor environmental effects.</p>	<p>Residents of the district who use Council-provided solid waste management services.</p> <p>If the service was not provided some people may not dispose of their refuse in a safe and sanitary manner, causing health hazards and impacting on community safety.</p> <p>(NB: the urban and peri-urban refuse collections are provided by the market rather than Council and are funded directly by users).</p> <p>The recycling centre encourages residents to recycle, in line with the Waste Minimisation Act and Council's Waste Management and Minimisation Plan.</p>	<p>There is not sufficient benefit to warrant funding this activity separately. The rating mechanisms will be amalgamated with other activities to reduce collection costs.</p>
	Funding rationale	Proposed funding tools		
Identifying and charging individuals for use of the Council services provided is not considered to be practical or desirable as it may discourage responsible disposal of waste. Council considers that funding the activity via the general rate is more appropriate to achieve its outcomes. Council receives income from waste disposal levies which can be used to fund waste reduction initiatives. Borrowing relates to closure costs for the Balgownie landfill and this is repaid via the general rate.			Operating	Capital
		General rates	Majority	Yes
		Targeted rates		
		Fees and charges		
		Interest and dividends		
		Borrowing		Yes
		Proceeds from asset sales		
		Lump sum contributions		
		Development contributions		
		Financial contributions		
		Grants and subsidies		
		Other	Minority (waste disposal levies)	

Key:

Minority 0 – 33%	Partial 34 – 66%	Majority 67 - 99%	Full 100%
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Kerbside recycling and food waste	Description of the activity		Community outcomes			
	The kerbside recycling and food waste activity supports and promotes recycling and reuse of resources in order to maintain the health and sustainability of our community and the natural environment and work toward a low-waste future. The activity is a new council activity following adoption of the council’s Waste Management and Minimisation Plan 2021 (Waste Plan 2021) which has a vision of “working towards a low-waste future”. Two of the key actions in the Waste Plan to achieve this vision are to implement a kerbside recycling collection and a kerbside food waste collection.		<i>Community</i> - provision of kerbside waste minimisation services for the community to divert waste from landfill and value the resource. Support our community through the transition of council taking a more active role in waste services. Giving residents the opportunity to contribute to community good through participation in enhanced kerbside services. <i>Environment</i> - moving towards a circular economy where waste is viewed as a resource to be valued. Limiting the amount of organic waste entering landfills to prevent methane discharges that contribute to climate change. Consider the environmental impact and public health implications of all kerbside services to ensure net environmental benefit. <i>Economy</i> -provision of kerbside collection services which assists residents to limit their residual waste disposal costs. Developing local kerbside service processes, where practicable, that contributes to local employment and development opportunities.			
	Who benefits?	Period of benefits?	Whose actions create the need?	Costs and benefits of funding separately?		
	<u>District-wide?</u> Residents, businesses, visitors and tourists benefit from a clean and tidy district where waste is managed safely and sustainably, resources and the natural environment are valued, and community health and sustainability is promoted. The activity also supports the district’s climate change objectives by reducing waste to landfill and therefore carbon emissions. <u>Identifiable parts of the community?</u> The kerbside collection directly benefits households in the serviced collection areas. <u>Individuals?</u> Those who utilise the kerbside collection service receive the major benefit from its provision.	The activity is an operational service delivery activity, with almost all costs being for the annual operation of the kerbside service.	Residents of the district who use the council-provided kerbside recycling and food waste service primarily create the need. If the service was not provided some people may not dispose of their refuse in a sustainable manner, contributing to additional waste to landfill. This would be contrary to the council’s vision of working toward a low-waste future.	The benefits of the activity primarily accrue to those who receive the service. These properties will also benefit from reduced private waste disposal costs. The kerbside recycling and food waste service should be funded separately so that the council can specifically charge those who receive the service, and these properties can be readily identified.		
	Funding rationale	Proposed funding tools				
	2022/23 Costs related to the set-up of the service will be funded by borrowing and waste levies. Borrowing will allow the set-up costs to be repaid over a number of years. Waste levies are able to be used to fund a portion of the set-up costs. From 2023/24 onwards Waste levies and borrowing will be used to fund the set-up costs of the service. We can clearly identify and charge those residential properties to which the kerbside recycling and food waste services are available, and those non-residential properties that choose to opt-in to the services. Targeted rates are preferred as a funding source as this ensures those who receive the service, pay for it. General rates were considered but the council believes that it would be inequitable to charge ratepayers who are unable to receive the service for it. The council has considered whether an opt-out option should be provided for residential properties in the serviced area who are able to receive the service but do not wish to. The council proposes that residential properties in the serviced areas will not be able to opt out of the kerbside services. Prices have been kept as low as possible through an all-in approach. This approach will also maximise the amount of material that households keep out of the landfill to ensure the district is able to meet its Waste Plan 2021 waste reduction objectives. Waste levies and other grants and subsidies may be available and will be maximised to offset the cost to ratepayers. Fees and charges may be used as a minor funding source e.g. for replacement bins.		Operating	Capital		
		General rates				
		Targeted rates	Majority	Yes		
		Fees and charges	Minority	Yes		
		Interest and dividends				
Borrowing		2022/23 and 2023/24 for service set-up costs only	Yes			
Proceeds from asset sales						
Lump sum contributions						
Development contributions						
Financial contributions						
Grants and subsidies		If available	If available			
Other		Minority (waste disposal levies)	Yes (waste disposal levies)			

Key:

Minority 0 – 33%	Partial 34 – 66%	Majority 67 - 99%	Full 100%
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Pensioner housing	Description of the activity		Community outcomes	
	Council provides social housing at an affordable rental for elderly people who have low to moderate financial means. The Council entered into this activity from the late 1940's to alleviate the acute housing problem, encouraged by significant financial support from Central Government.		<i>Community</i> – the housing units provide safe, warm and healthy housing for the elderly with limited financial means. Residents' social wellbeing is supported. This aligns with Council's Positive Ageing Strategy. <i>Connectivity</i> – the facilities promote a feeling of ownership and safety, and support connectivity and inclusivity.	
	Who benefits?	Period of benefits?	Whose actions create the need?	Costs and benefits of funding separately?
	<u>District-wide?</u> <u>Identifiable parts of the community?</u> <u>Individuals?</u> The provision of pensioner housing meets social needs in our community for safe, good quality housing for those with limited financial means. Private benefits accrue to those who rent the housing units.	The pensioner housing units have long useful lives but require ongoing repairs and maintenance. The units face obsolescence issues as times and the requirements of tenants change.	<ul style="list-style-type: none"> Tenants of the pensioner housing units 	The nature of the service and the Council desire for no rate funding warrants the separate funding of this activity. Council has a structure in place to allocate costs to this activity.
	Funding rationale	Proposed funding tools		
	Council considers pensioner housing a "ring-fenced" activity. The benefit of providing the activity is to the tenants (private benefit) and therefore the activity is fully funded from user fees (rents). Capital expenditure is primarily funded by borrowing to match funding to the expected life of the asset for intergenerational equity and to smooth funding input. Repayment of any borrowings will be via user fees (rents).		Operating	Capital
		General rates		
		Targeted rates		
		Fees and charges	Full	Yes
		Interest and dividends		
		Borrowing		Yes
		Proceeds from asset sales		
		Lump sum contributions		
		Development contributions		
		Financial contributions		
		Grants and subsidies		
		Other		

Key:

Minority 0 – 33%	Partial 34 – 66%	Majority 67 - 99%	Full 100%
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Community buildings	Description of the activity		Community outcomes	
	<p>Council has nine community buildings available within the district for community use and lease. Most of these buildings are operated under a Community Organisations Lease.</p> <p>There are also seven rural halls available for public use and hire. These are owned and administered by the Wanganui District Council Rural Halls Community Trust, with a small amount of funding provided to cover planned maintenance and capital replacements.</p> <p>The various halls and buildings have been inherited from past generations and are located across the district. Community buildings provide resources for community activities, a focal point for communities, and facilitate community spirit. Some of the buildings have a heritage and/or memorial value.</p> <p>Council continues to review ownership of these buildings and will look to divest where Council ownership is not critical to the provision of the activity, or the community usage indicates maintaining the level of service is no longer warranted.</p>		<p><i>Community</i> – the buildings provide indoor community venues for a range of social, cultural, recreational and educational uses. They provide a resource for activities, a focal point for communities, and facilitate community spirit.</p> <p><i>Connectivity</i> – providing a place for the community to congregate and connect with a wider network.</p>	
	Who benefits?	Period of benefits?	Whose actions create the need?	Costs and benefits of funding separately?
	<p><u>District-wide?</u> The buildings are spread across the district and a variety of uses.</p> <p><u>Identifiable parts of the community?</u> Buildings may be more heavily utilised by the local community around where they are situated or those interested in the function provided by the facility, however the facilities are spread widely across the district and a range of community group uses and therefore can be considered to benefit all.</p> <p><u>Individuals?</u> Groups and individuals who utilise the community buildings benefit from the activity. Some of the private benefits are recovered through community organisation leases.</p>	The community buildings have long useful lives and will benefit both current and future generations.	<ul style="list-style-type: none"> Groups and individuals who wish to have indoor facilities available for a range of uses, and to provide a focal point for communities. Groups and individuals who wish to use the facilities for community events. Groups and individuals who desire the facilities for their heritage or memorial value. 	There is not sufficient benefit to warrant funding this activity separately. The rating mechanisms will be amalgamated with other activities to reduce collection costs.
	Funding rationale	Proposed funding tools		
	<p>The most efficient and effective method of charging to reflect the private benefit of exclusive use of community buildings is via community organisations leases. These leases are at subsidised rates to not for profit organisations, considering the positive impacts of these organisations on the community.</p> <p>The rural halls are managed by the Wanganui District Council Rural Halls Community Trust who retain venue hireage charges to maintain the facilities.</p> <p>Capital expenditure will primarily be funded by borrowing to match funding to the expected life of the asset for intergenerational equity and to smooth rates input. Repayment of any borrowings will be via the general rate.</p> <p>Grants may be available from time to time but are difficult to predict.</p>		Operating	Capital
		General rates	Majority	Yes
		Targeted rates		
		Fees and charges	Minority	
		Interest and dividends		
		Borrowing		Yes
		Proceeds from asset sales		
		Lump sum contributions		
		Development contributions		
		Financial contributions		
		Grants and subsidies	If available	If available
		Other		

Key:

Minority 0 – 33%	Partial 34 – 66%	Majority 67 - 99%	Full 100%
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Emergency management	Description of the activity		Community outcomes	
	<p>Emergency management is focussed on the community and its resilience to a wide range of risks. The activity:</p> <ul style="list-style-type: none"> • Works to reduce the impact of emergencies • Prepares the community to respond to emergency situations • Coordinates effective responses to and recovery from emergency situations <p>Rural Fire activities have been transferred to Fire and Emergency New Zealand and are no longer part of this activity from 1 July 2017.</p>		<p><i>Community</i> – assists the community in terms of reducing the risk and minimising adverse effects of emergencies. Promotes awareness of hazards and self-preparedness. Encourages and enhances community resilience efforts. Ensures best possible recovery from emergency situations.</p>	
	Who benefits?	Period of benefits?	Whose actions create the need?	Costs and benefits of funding separately?
	<p><u>District-wide?</u> The activity is provided to the whole community. There is a high degree of public benefit from ensuring the preparedness, resilience, safety and wellbeing of all who live in the Whanganui District.</p> <p><u>Identifiable parts of the community?</u> Civil Defence emergencies can sometimes be declared across the whole District, or part of the District.</p> <p><u>Individuals?</u> There is private benefit to those who are assisted directly in the event of an emergency.</p>	The activity is primarily an operating activity and has little capital expenditure. Council envisages continuation of the activity into the future but intergenerational impacts are negligible.	The need for the activity is largely driven by natural disasters or weather events. The activity exists to ensure the safety and well-being of those in the Whanganui District.	There is not sufficient benefit to warrant funding this activity separately. The rating mechanisms will be amalgamated with other activities to reduce collection costs.
	Funding rationale	Proposed funding tools		
	<p>The provision of the emergency management activity can be seen in the nature of an insurance policy – everyone contributes, although an event may only effect a part of the community. It is not practical nor advisable to charge direct beneficiaries.</p> <p>The operating costs of the activity will be funded by the general rate to reflect the widespread availability of the service to the community.</p> <p>Central Government assistance is available when a Civil Defence emergency is declared, however this cannot be anticipated in advance.</p> <p>The activity does not have a high capital expenditure input, however borrowing may be used to smooth rates input should capital expenditure be required. Minor capital expenditure and repayment of debt will be funded via the general rate.</p>		Operating	Capital
		General rates	Full	Yes
		Targeted rates		
		Fees and charges		
		Interest and dividends		
		Borrowing		Yes
		Proceeds from asset sales		
		Lump sum contributions		
		Development contributions		
		Financial contributions		
		Grants and subsidies	If available (Central Government funding)	If available (Central Government funding)
		Other		

Key:

Minority 0 – 33%	Partial 34 – 66%	Majority 67 - 99%	Full 100%
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Building control	Description of the activity		Community outcomes		
	<p>The Building control activity provides advice and service in relation to:</p> <ul style="list-style-type: none"> • Building consent applications • Building assessments • Education (e.g. exempt work) and advice • Compliance • Enforcement <p>Regulatory compliance around buildings is legislated under the Building Act 2004. The purpose is to maintain a safe and healthy community, ensure environmental standards are met, and risks and nuisances are minimised.</p>		<p><i>Community</i> – all building work is safe and fit for purpose. Commercial buildings and swimming pools are safe. Private stormwater separation projects are maintained to ensure safe disposal of stormwater without causing nuisance.</p> <p><i>Economy</i> – enables building development within the district. Business friendly - making it easy to do business.</p> <p><i>Environment</i> – provides guidance and information in relation to sustainable building procedures.</p>		
	Who benefits?	Period of benefits?	Whose actions create the need?	Costs and benefits of funding separately?	
	<p><u>District-wide?</u></p> <p>All residents benefit from safe, fit for purpose building works. Residents' safety is protected and nuisances are minimised.</p> <p>The public can be assured that building activity complies with the relevant codes. This benefits both current and future occupiers of a property and ensures a safe building stock district-wide which is a benefit to all occupants, users and potential purchasers.</p> <p>Public advice and education is of benefit to the whole district. Council's online application portal is available to all.</p> <p>The activity's work around earthquake prone buildings and building safety is of benefit to all residents across the district.</p> <p><u>Identifiable parts of the community?</u></p> <p>There is some benefit to the construction industry and its customers, but this can be charged for when individual members require the service.</p> <p><u>Individuals?</u></p> <p>The primary beneficiary of the building consent, LIM or BWOFF process is the applicant, who can be identified and charged. A Code of Compliance certificate vouches for the building's compliance and is seen as an asset when selling a building.</p> <p>A portion of this service is directed to managing problem building work to achieve compliance. This provides a benefit to the individuals concerned and means that the buildings are made safe and may be insured or sold, however this is not always perceived as a benefit. Some costs can be recovered from these parties for Council inspection and enforcement.</p>	<p>The activity is primarily an operating activity, although the benefits of compliant buildings are long-term.</p>	<p>Council is legally required to undertake this activity by the Building Act 2004. There is also an expectation that Council will act in the interests of the whole community to ensure that the district has safe and healthy buildings for people to live and work in. Those who create the need include:</p> <ul style="list-style-type: none"> • The community at large who expect a high standard of building control and safe building structures across the district • Property owners who are undertaking building works to ensure they are safe, durable and fit for purpose. • Members of the public who require advice and information on building control related matters • Owners of properties with non-compliant building works which obliges the Council to carry out enforcement action • Members of the community who request Council action in relation to possible non-compliant buildings. 	<p>There is not sufficient benefit to warrant funding this activity separately. The rating mechanisms will be amalgamated with other activities to reduce collection costs.</p>	
	Funding rationale	Proposed funding tools			
	<p>Section 219 of the Building Act 2004 provides for Councils to impose a fee or charge in relation to a building consent or for the performance of any other function or service provided under the Act. However recent changes to Schedule 1 of the Building Act have further increased the list of exempted building works (works for which consent is not required).</p> <p>Council charges building consent, BWOFF and LIMs fees based on costs incurred to account for the private benefits of using these services. Council chooses to set consent fees for some building works with potential health and safety risks (e.g. solid fuel heaters) at less than cost to encourage applicants to seek consent for these works due to the significant risks to health and safety if they are not correctly installed.</p> <p>There is public benefit in providing education and advice in relation to Building Act expectations and exemptions. There is also public good in the role Council plays as regulator. It is not fair to impose the costs of the regulatory functions on applicants because enforcement is more to do with non-applicants and non-compliers than those who apply and comply. Infringement fees may be charged as a last resort if public safety is compromised.</p> <p>The public good component will be funded by the general rate to reflect the district-wide benefit.</p> <p>Capital expenditure will be funded by borrowing and repaid via general rates.</p>		Operating	Capital	
		General rates	Partial	Yes	
		Targeted rates			
		Fees and charges	Partial		
		Interest and dividends			
		Borrowing		Yes	
		Proceeds from asset sales			
		Lump sum contributions			
		Development contributions			
		Financial contributions			
		Grants and subsidies			
		Other			

Key:

Minority 0 – 33%	Partial 34 – 66%	Majority 67 - 99%	Full 100%
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Environmental health	Description of the activity		Community outcomes	
	Environmental health is a branch of public health. The functions covered by this activity include: <ul style="list-style-type: none">Food premise licensing and inspectionAlcohol licensing and inspectionInspection of other premises to ensure public health and safety e.g. hair salons, funeral directors, public swimming pools, camping grounds, offensive trades, hawkers and mobile shops.Minimising harm from alcohol and gambling.Responding to nuisances and enforcing Council’s nuisance bylaws, including dealing with noise complaints, abandoned cars, animal carcasses, fire complaints, and any other nuisances.		Community – a system of food premise grading is set up to allow owners to improve their food hygiene and minimise risk to consumers. Regular inspections are made to ensure the safety of services including cafes, restaurants, hair salons, funeral parlours, public swimming pools, camping grounds and offensive trades. Nuisances are managed or eliminated by active enforcement to ensure people live safely and harmoniously. Our Local Alcohol Policy and Alcohol Control Bylaw complement the Supply of Alcohol Act 2012 to minimise abuse of alcohol in the community. Bylaws are developed to protect community safety, health and amenity.	
	Who benefits?	Period of benefits?	Whose actions create the need?	Costs and benefits of funding separately?
	<u>District-wide?</u> Residents’ benefit from public health and safety being protected and nuisances being minimised. The community can be assured that facilities with public health impacts meet relevant standards. All of the community benefits from control of alcohol and gambling to ensure harm is minimised for a healthy and safe community. The community at large benefit from the control of and response to nuisances to ensure people can live safely and harmoniously. <u>Identifiable parts of the community?</u> There are a number of bylaws made by Council to control various issues. These may generate benefits to specific parts of the community, but are implemented across a wide range of issues and therefore are considered to be of benefit to the whole community. <u>Individuals?</u> The primary beneficiaries of alcohol and food premise licences are the businesses who apply for these licences. A food premise licence and grading vouches for the food premise’s compliance with health standards and can be seen as an asset. Alcohol cannot be sold without the relevant licences which benefit the licence holder. These benefits are reflected in the charges levied for licences. A portion of this service is directed to managing nuisances to achieve compliance. This provides a benefit to the individuals concerned. Some costs may be able to be recovered from those who cause the nuisance for Council inspection and enforcement, but often the parties are unable to be identified or are unable to pay.	The activity is primarily an operating activity and there are no intergenerational equity considerations.	Council is legally required to undertake aspects of this activity under the Health Act 1956, Health (Registration of Premises) Regulations 1966, Food Safety Act 2014 and Supply and Sale of Alcohol Act 2012. There is also an expectation that Council will act in the interests of the whole community to ensure that public health is promoted, harm from alcohol and gambling is minimised, and nuisances are controlled. Those who create the need include: <ul style="list-style-type: none">The community at large who expect a high standard of public health and safety across the district.Business owners whose business has a potential impact on public health.Members of the public who require advice and information on environmental health related mattersResidents who do not comply with relevant bylaws, licences and legislation which obliges the Council to respond or carry out enforcement action.Members of the community who request Council action in relation to various nuisances.	There is not sufficient benefit to warrant funding this activity separately. The rating mechanisms will be amalgamated with other activities to reduce collection costs.
	Funding rationale	Proposed funding tools		
	Alcohol licensing As the sale of alcohol creates the need, the cost of providing this service should mainly be borne by the businesses that sell alcoholic products via licensing fees. The Sale and Supply of Alcohol (Fees) Regulations 2013 sets the fees applicable for licences, special licences, and applications for managers’ certificates, and the portion of these that must be paid to the Alcohol Regulatory and Licensing Authority (ARLA). Council has no scope to set alternative fees. The fee revenue generally covers the costs of the alcohol licensing portion of the activity. Food and other premise licensing and inspection Council charges licence and inspection fees based on costs to account for the private benefits of these services. The fee revenue covers the majority of costs associated with this aspect of the activity. Nuisance It is generally difficult to identify and charge the exacerbator for the costs associated with responding to nuisances and as such this aspect of the activity is primarily general rate funded to reflect the public good benefit.		Operating	Capital
		General rates	Majority	Yes
		Targeted rates		
		Fees and charges	Minority	
		Interest and dividends		
Borrowing			Yes	
Proceeds from asset sales				
Lump sum contributions				
Development contributions				
Financial contributions				
Grants and subsidies				
Other				

	<p>Council receives minor income from fines, prosecutions and confiscated equipment retrieval fees.</p> <p>Regulation, education and advice</p> <p>There is a public good component to the role Council plays as regulator and in providing education and advice in relation to environmental health expectations. These aspects are general rate funded to reflect the public good.</p> <p>Other</p> <p>Council contracts its environmental health services to surrounding Councils and receives contracting revenue for this work.</p>				
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Key:

Minority	Partial	Majority	Full
0 – 33%	34 – 66%	67 - 99%	100%

Parking services	Description of the activity		Community outcomes		
	The parking services activity ensures traffic connectivity, primarily within the CBD. The main purpose is to keep traffic flowing so that there is fair and equitable access to parking in the CBD for the general public. The parking officers also ensure that vehicles meet road licensing and warrant rules, ensure mobility car parks are available to rightful permit holders, and provide an ambassadorial role for the District.		<i>Community</i> – area patrolled on a regular basis to ensure regular turnover of parks, officers provide education to motorists. <i>Environment</i> – the Parking Management Plan links with the Riverfront Development Plan. <i>Economy</i> – fair distribution of parking in a controlled and safe manner in the CBD. Parking is controlled and safe outside the CBD.		
	Who benefits?	Period of benefits?	Whose actions create the need?	Costs and benefits of funding separately?	
	<u>District-wide?</u> Parking in the CBD provides a benefit to the whole community by being available and accessible to all. <u>Identifiable parts of the community?</u> Retailers and businesses in the city centre benefit from having parks available in close proximity to their businesses. They also benefit from the regular turnover of these car parks providing an ongoing flow of people to the CBD. Benefit is provided to motorists who visit the CBD, as there is equitable access to parking near where people wish to shop. <u>Individuals?</u> The major direct beneficiaries of Council's parking services are the motorists who use the car parks. These benefits are private and exclusive, as two people cannot use the same car park at the same time.	The car parks are primarily located on the legal roads provided by the Roading activity. This is expected to continue for the foreseeable future. The activity is primarily an operating activity. The only significant assets of this activity are the parking meters which require replacement on a cycle of approximately 10 years.	The Land Transport Act 1998 provides for Road Controlling Authorities to make bylaws in relation to parking. The activity works under Council's Traffic Bylaw 2011 and Parking Management Plan. Those who create the need are: <ul style="list-style-type: none"> Residents using motor vehicles who visit the CBD Motorists who utilise parking for long term purposes (e.g. recreation, parking for work) Businesses in and around the CBD Visitors and tourists 	There is not sufficient benefit to warrant funding this activity separately. The rating mechanisms will be amalgamated with other activities to reduce collection costs.	
	Funding rationale	Proposed Funding Tools			
	Parking is considered to be primarily a private and exclusive good and therefore the cost of the activity is almost fully recovered from parking fees. The primary source of user fees and charges is parking meter revenue. Council also receives funds from traffic and parking infringements, prosecution fees, and some income from rental parks. If the activity is expected to produce a surplus (i.e. fees and charges revenue exceeds costs) the surplus funds will be transferred to a special fund for the future replacement of parking meters or be used to offset general rates. If the activity is expected to have a funding shortfall (i.e. fees and charges revenue does not cover costs), the shortfall will be funded by the general rate. Capital expenditure is funded from the Parking special fund and borrowing, and aims to be repaid by user fees and charges.		Operating	Capital	
		General rates	Nil - Minority	Yes	
		Targeted rates			
		Fees and charges	Majority - Full	Yes	
		Interest and dividends			
		Borrowing		Yes	
		Proceeds from asset sales			
		Lump sum contributions			
		Development contributions			
		Financial contributions			
		Grants and subsidies			
		Other		Yes (Parking special fund)	

Key:

Minority 0 – 33%	Partial 34 – 66%	Majority 67 - 99%	Full 100%
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Animal management	Description of the activity		Community outcomes	
	Our animal management activity encourages better care and control of dogs and other animals. The activity includes dog registration, managing an impounding facility, responding to complaints, enforcement and public education. Animal management assists in maintaining a safe community where the public and dogs can interact in a safe and positive manner. It also ensures the responsible ownership of animals and to ensure that dogs and other livestock are controlled so that residents are safe, nuisances minimised and welfare of animals is protected.		<i>Community</i> – a system of dog registration and management is maintained so that risks associated with keeping dogs are minimised. Encourages and educates about safe and responsible care of dogs and other animals. Maintains a safe community where public and dogs can interact in a safe and positive manner. Resident safety is maintained and animal welfare is protected. <i>Economy</i> – development of a new, fit for purpose, dog pound.	
	Who benefits?	Period of benefits?	Whose actions create the need?	Costs and benefits of funding separately?
	<u><i>District-wide?</i></u> Animal management provides a benefit to the public at large. All residents benefit from the control of dogs and livestock so that residents are safe and nuisances are minimised. The management of dangerous dogs and public complaints about dogs are public benefits, as is promotion of animal welfare. Stock control benefits the whole community in that it reduces the danger of wandering stock causing road accidents or damage. <u><i>Identifiable parts of the community?</i></u> Animal management provides a benefit to dog and stock owners. <u><i>Individuals?</i></u> Private benefit accrues to those who own dogs. Dog owners are able to register their dogs as required by law. Wandering animals can be identified and returned to their owners. A significant portion of this service is directed to managing problem animals and their owners. This includes impounding of wandering or dangerous animals. Council maintains a 24 hour seven day service where individuals are able to make requests for service and Council will respond to nuisance animals.	The activity is primarily an operating activity. The new dog pound will have a long useful life and will benefit both current and future residents.	Council is legally required to undertake this activity by the Dog Control Act 1996. There is also an expectation that Council will act in the interests of the whole community to control animal nuisance. The level of responsibility of dog and stock owners impacts on the cost of the activity in relation to the level of complaints. The majority of complaints are in relation to unregistered dogs which are not adequately controlled.	There is not sufficient benefit to warrant funding this activity separately. The rating mechanisms will be amalgamated with other activities to reduce collection costs.
	Funding rationale	Proposed funding tools		
	The primary role Council plays is as regulator. It is not fair to pass on the full costs of the regulatory functions in dog registration fees because enforcement is more to do with non-applicants and non-compliers (e.g. unregistered dogs that are not adequately controlled) than those who register and control their dogs. The new pound is a benefit to dog owners, but is mostly utilised by those dogs who are unregistered or not adequately controlled. Council charges an annual fee for dog registration to account for the private benefits of dog ownership. The cost of dog registration is set each year taking into account a number of factors. The registration cost is a factor in the level of registration achieved. Fee savings are available for good dog owners and desexed dogs to promote and encourage responsible dog ownership. Savings in fees for prompt registration and increased penalties for late registration aim to ensure timeliness. Impounding fees and infringement fees are charged for offences when the offender can be identified. There is a significant public good component to this activity in relation to managing animal related nuisances such as menacing and dangerous dogs and wandering stock. Changes related to animal welfare considerations (e.g. the move to veterinary euthanasia) are also a public good as these are largely driven by the wider community. There is public benefit in providing education in relation to responsible animal ownership and animal welfare. The public good components will be funded by the general rate to reflect the district-wide benefits. Council receives some income for contracting its animal management services to other districts. Grants are available from time to time but are difficult to predict, for example recent funding for de-sexing of pitbulls and pitbull crosses.		Operating	Capital
		General rates	Minority	Yes
		Targeted rates		
		Fees and charges	Majority	Yes
		Interest and dividends		
		Borrowing		Yes
		Proceeds from asset sales		
		Lump sum contributions		
		Development contributions		
		Financial contributions		
		Grants and subsidies	If available	If available
		Other	Minority (contracting revenue)	

Key:

Minority 0 – 33%	Partial 34 – 66%	Majority 67 - 99%	Full 100%
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Resource management	Description of the activity		Community outcomes	
	<p>The Resource management activity manages the effects of activities on the environment to enhance the quality of life in our district. It provides the following services:</p> <ul style="list-style-type: none"> Advice on matters concerning the Resource Management Act 1991 (RMA), The Whanganui District Plan and the resource consent process. Processing of land use and subdivision resource consent applications. Providing planning input to land information memorandums (LIMs) and building consent applications. Street naming and numbering. Processing of other planning applications e.g. existing use right certificates, certificates of compliance, Outline Plan approvals. Monitoring of all resource consents approved subject to conditions to ensure compliance. Investigating complaints of breaches of the District Plan or activities that may have an adverse effect on the environment. Undertaking and overseeing all enforcement proceedings under the RMA. <p>The purpose of the RMA is to promote the sustainable management of natural and physical resources. The Resource management activity consenting and decisions give practical effect to the policies and rules in the District Plan as required by the RMA.</p>		<p><i>Environment</i> – resource consents are processed to ensure the environment is managed sustainably. The effects of land use and subdivision and controlled to manage impacts on the health and safety of the community. Heritage buildings are protected. The District’s resources are managed and use sustainably and efficiently. Development adheres to the urban design protocol.</p> <p><i>Economy</i> – the District Plan promotes development that enhances the liveability of our built environment.</p>	
	Who benefits?	Period of benefits?	Whose actions create the need?	Costs and benefits of funding separately?
	<p><u><i>District-wide?</i></u></p> <p>All residents benefit from the sustainable management of the district’s natural and physical resources. Residents’ quality of life is protected and enhanced.</p> <p>The public can be assured that activity complies with the relevant legislation, codes and the District Plan. This benefits both current and future occupiers of the district and ensures that resources are appropriately managed which is a benefit to all current and potential residents.</p> <p>A portion of this service is directed to managing breaches of the District Plan and activities that may have an adverse effect on the environment which is a benefit to all ratepayers. Some costs may be able to be recovered from the exacerbator, but in many cases the costs involved are not fully recoverable.</p> <p><u><i>Identifiable parts of the community?</i></u></p> <p>There is some benefit to property developers, but this can be charged for directly when individuals use the service.</p> <p>There is also some benefit to the part of the community where development is to occur as they benefit from protection from the adverse effects that development can create e.g. loss of privacy, inundation, undue local road congestion. However it is not reasonable to recover costs from these parties as the need is created by others.</p> <p><u><i>Individuals?</i></u></p> <p>The primary beneficiary of the resource consent, LIM or building consent process is the applicant, who can be identified and charged. Issuing a consent allows property development activity and is seen as an asset. A LIM provides property buyers with the Council information held on the property to allow buyers to make informed decisions.</p> <p>Individuals benefit from planning advice provided by Council’s duty planners, but this cannot generally be charged for as often this does not result in a subsequent consent application.</p> <p>Council also spends considerable time dealing with individual appeals and objections e.g. where a property owner disputes that a resource consent is required. Costs associated with these disputes are often not recoverable.</p>	<p>The benefits of managing the environment are long-term, but the activity is primarily an operating activity and has no intergenerational funding considerations.</p>	<p>Council is legally required to undertake this activity by the Resource Management Act 1991. There is also an expectation that Council will act in the interests of the whole community to ensure that the district manages the effects of activities on the environment. Those who create the need include:</p> <ul style="list-style-type: none"> Property owners who are undertaking changes that have or may have an effect on the environment e.g. changes in land use, subdivisions. Population growth and the desire to live in smaller family units. Property developers. The community at large who expect a high standard of protection from adverse effects of development across the district. Members of the public who require advice and information on resource management related matters e.g. whether development requires a consent. Owners of properties with non-compliant work which obliges the Council to carry out enforcement action. Members of the community who request Council action in relation to possible non-compliant activity. 	<p>There is not sufficient benefit to warrant funding this activity separately. The rating mechanisms will be amalgamated with other activities to reduce collection costs.</p>
	Funding rationale	Proposed funding tools		
	This activity is an operating activity; no capital expenditure is incurred and therefore there are no intergenerational equity considerations for funding.		Operating	Capital
		General rates	Partial	
		Targeted rates		
		Fees and charges	Partial	
		Interest and dividends		

	<p>Section 36 of the Resource Management Act 1991 provides for Councils to fix charges for a number of functions they deliver under the Act. Charges must be set in the manner set out in section 150 of the Local Government Act 2002 with regard to the following principles outlined in section 36AAA of the RMA:</p> <ul style="list-style-type: none">• The purpose of pricing is to recover reasonable costs incurred by the local authority in respect of the activity to which the charge relates.• Individuals should pay only those charges that can be justified on private benefit and/or exacerbator pays principles. <p>Council charges fees based on the above charging principles to account for the private benefits of using Resource management services. The fees are based on staff time involved.</p> <p>There is public benefit in providing education and advice in relation to RMA and District Plan rules. The duty planner will discuss planning matters with customers to ascertain, for example, whether consent is required. Many of the queries attended to by the duty planner do not culminate in receiving a consent and therefore are not able to be charged for via fees and charges.</p> <p>There is a public good component to the role Council plays as regulator, ensuring compliance with the RMA and District Plan. The public good components will be funded by the general rate to reflect the district-wide benefit.</p>	Borrowing			
		Proceeds from asset sales			
		Lump sum contributions			
		Development contributions			
		Financial contributions			
		Grants and subsidies			
		Other			

Key:

Minority 0 – 33%	Partial 34 – 66%	Majority 67 - 99%	Full 100%
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Environmental policy	Description of the activity		Community outcomes	
	The Environmental policy activity covers the development of the District Plan and other environmental policy requirements under the Resource Management Act 1991 (RMA). The aim of the activity is to promote sustainable development to maintain environmental and lifestyle quality. The activity is responsible for administering and reviewing the Whanganui District Plan as well as providing general advice across the Council on wider environmental policy and heritage issues, for example land use policies for the Whanganui river valley, hillside stability studies, development of structure plans to enable effective management of housing demand, and the town centre regeneration strategy. For clarity, note that the Environmental Policy activity is responsible for developing Council’s District Plan and environmental policies; the Resource Management activity gives practical effect to the policies and rules developed by the Environmental Policy activity.		<i>Environment</i> – review of the District Plan will help to guide and control the effects of land use and subdivision which could impact on the health and wellbeing of the community. Regeneration of the city centre and Castlecliff will improve future prosperity. Built heritage will be promoted and protected as an economic and cultural asset. <i>Economy</i> – the District Plan promotes development that enhances the liveability of our built environment and growth that is socially and economically sustainable. There is a clear planning framework to guide future development of the district and create opportunities.	
	Who benefits?	Period of benefits?	Whose actions create the need?	Costs and benefits of funding separately?
	<u>District-wide?</u> All residents benefit from the development of the District Plan and policies which ensure the sustainable management of the district’s natural and physical resources. Residents’ quality of life is protected and enhanced, and development maintains community and environmental standards. This benefits both current and future occupiers of the district and ensures that resources are appropriately managed which is a benefit to all current and potential residents. <u>Identifiable parts of the community?</u> There is some benefit to those who are developing property within the district. Particular parts of the District Plan may benefit identifiable parts of the community, but it is not feasible to recover costs on that basis. <u>Individuals?</u> Individuals benefit from having a reliable District Plan and environmental policies that deliver on priorities, protect and enhance residents’ quality of life and assist in maintaining or even increasing the investment they have made in property.	The benefits of managing the district’s environment sustainably are long-term. The District Plan is required to be reviewed every 10 years but Council takes a phased approach which spreads the review evenly across the 10-year period. The activity is an operating activity with no capital expenditure input of an intergenerational nature.	Council must have a District Plan under the Resource Management Act 1991. There is also an expectation that Council will act in the interests of the whole community to ensure that the district manages the effects of activities on the environment and quality of life to avoid adverse impacts. Those who create the need include: <ul style="list-style-type: none">• The community at large who expect the environment to be managed sustainably and expect a high standard of protection from adverse effects of development across the district.• Those undertaking development whose effects on the environment and liveability of the district must be controlled.• Demographic changes such as population growth and the desire to live in smaller family units.• Environmental changes such as climate change.	There is not sufficient benefit to warrant funding this activity separately. The rating mechanisms will be amalgamated with other activities to reduce collection costs.
	Funding rationale	Proposed funding tools		
	This activity is an operating activity; no capital expenditure is incurred and there are no intergenerational equity considerations for funding. The activity is considered to be public good and will be funded by the general rate to reflect the district-wide benefit. Developers who wish to undertake an activity that is not currently permitted under the District Plan and seek a privately initiated plan change may impose significant costs on Council. In these circumstances Council will recover its actual and reasonable costs from the applicant to account for the private benefit. These plan change requests cannot be predicted and budgeted for.		Operating	Capital
	General rates	Majority - Full		
	Targeted rates			
	Fees and charges	Privately initiated plan changes (if any)		
	Interest and dividends			
	Borrowing			
	Proceeds from asset sales			
	Lump sum contributions			
	Development contributions			
	Financial contributions			
	Grants and subsidies	If available		
	Other			

Key:

Minority 0 – 33%	Partial 34 – 66%	Majority 67 - 99%	Full 100%
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Airport	Description of the activity		Community outcomes		
	The airport provides aerodrome services (landing, take off and ground handling facilities) for scheduled airline services as well as locally based commercial, aero medical, agricultural, training and recreational aviation. It also provides passenger terminal facilities and café services. The airport is a joint venture with the Crown as 50% partner.		<i>Community</i> – facilitates the air ambulance service. <i>Connectivity</i> – provides connectedness via the air network to the rest of New Zealand and the world. <i>Economy</i> – supports commercial enterprise and the rural sector. The airport supports Council’s flight school CCTO.		
	Who benefits?	Period of benefits?	Whose actions create the need?		Costs and benefits of funding separately?
	<u>District-wide?</u> The airport provides aerodrome services to meet the needs of the local community. It is an integral part of the wider transport network and provides connectivity for district residents to the rest of New Zealand and the world. <u>Identifiable parts of the community?</u> <u>Individuals?</u> Operators of aircraft that utilise the airport receive a private benefit from the activity.	The airport buildings and runway have long useful lives and will benefit both current and future residents.	<ul style="list-style-type: none">Aircraft operators who utilise the aerodrome services.Individuals who wish to use the airport to connect to other parts of New Zealand and the world.Businesses and the rural sector who require the airport for business connectivity and agricultural services.		There is not sufficient benefit to warrant funding this activity separately. The rating mechanisms will be amalgamated with other activities to reduce collection costs.
	Funding rationale		Proposed funding tools		
	The most efficient and effective method of charging to reflect the private benefits of utilising the airport is via landing fees. Council also receives some rental income and café income. All airport income and costs (both capital and operating) are shared 50% with the Crown. General rates fund Council’s share of the funding shortfall. Capital expenditure will primarily be funded by borrowing to match funding to the expected life of the asset for intergenerational equity and to smooth rates input. Repayment of any borrowings will be via the general rate and fees and charges.			Operating	Capital
			General rates	Partial	Yes
Targeted rates					
Fees and charges			Partial	Yes	
Interest and dividends					
Borrowing				Yes	
Proceeds from asset sales					
Lump sum contributions					
Development contributions					
Financial contributions					
Grants and subsidies					
Other					

Key:

Minority 0 – 33%	Partial 34 – 66%	Majority 67 - 99%	Full 100%
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Port and river	Description of the activity		Community outcomes																																				
	The sea port activity facilitates Council’s investment in the Port redevelopment facilities provide for a range of recreational and commercial activities relating to coastal access including boat launching facilities and wharves for recreation, commercial vessel, and conveyance of cargo use (sea port). The activity offers a safe, navigable river bar harbour and manages structures to confine the coastal portion of the Whanganui River to its existing alignment (river control). The activity stems from the disbanding of the local Harbour Board in 1988. By legislation the port assets and Harbour Endowment properties were transferred to Council. The profits of the Harbour Endowment property portfolio are available for the explicit purpose of funding the sea port and associated structures. The river control structures downstream of the Cobham Bridge, including the moles but excluding port structures, are under the ownership of Horizons Regional Council from 1 July 2018.		Community – the port facilities provide sea and river access for recreational boats and wharves for fishing. Connectivity – coastal freight vessels using the port are able to link into larger ports involved in the export trade to take products to markets or deliver inputs to local businesses. Environment – the coastal portion of the Whanganui River is confined to its existing alignment. Economy - the commercial port provides opportunities for the efficient transport of goods and berthing of commercial vessels.																																				
	Who benefits?	Period of benefits?	Whose actions create the need?	Costs and benefits of funding separately?																																			
	<u>District-wide?</u> The availability of the sea port infrastructure is a public benefit as it is part of a larger transportation network. The river control structures (i.e. moles) ensure that the Whanganui River continues its current path to the sea rather than meandering and affecting properties and businesses, including the airport. <u>Identifiable parts of the community?</u> <u>Individuals?</u> Freight, commercial and recreational vessels using the port and boat launching facilities benefit directly. The wharves are also utilised by recreational fishermen.	The sea port and river control assets have long useful lives and therefore benefit both current and future generations.	Commercial and recreational marine users create the need for the port assets. The river control functions are required to ensure the lower Whanganui River does not choose its own path to the sea, affecting properties and businesses including the airport.	There is not sufficient benefit to warrant funding this activity separately. The rating mechanisms will be amalgamated with other activities to reduce collection costs.																																			
	Funding rationale		Proposed funding tools																																				
	Sea port Any funding shortfall will be funded by general rates to reflect the district wide benefit of having the port infrastructure available for commercial and recreational use for the benefit of the district. Capital expenditure is funded by Harbour Endowment proceeds, special funds and grants and subsidies (if available). Any shortfall from these sources will be met by borrowing to match the funding to the expected life of the asset for intergenerational equity and to smooth rates input. Repayment of any borrowings will be via the Harbour Endowment proceeds and the general rate. River control The river control aspects of the activity are of public benefit to all ratepayers. Council’s share of costs will be “fully” funded by the general rate to reflect the district wide benefits of controlling the way in which the river meets the sea. Capital expenditure will be funded by borrowing and grants and subsidies (if available). Borrowings will be repaid by the general rate.		<table><tr><td></td><td>Operating</td><td>Capital</td></tr><tr><td>General rates</td><td>Majority</td><td>Yes</td></tr><tr><td>Targeted rates</td><td></td><td></td></tr><tr><td>Fees and charges</td><td>Minority (contracting revenue)</td><td></td></tr><tr><td>Interest and dividends</td><td></td><td></td></tr><tr><td>Borrowing</td><td></td><td>Yes</td></tr><tr><td>Proceeds from asset sales</td><td></td><td></td></tr><tr><td>Lump sum contributions</td><td></td><td></td></tr><tr><td>Development contributions</td><td></td><td></td></tr><tr><td>Financial contributions</td><td></td><td></td></tr><tr><td>Grants and subsidies</td><td></td><td>If available</td></tr><tr><td>Other</td><td></td><td></td></tr></table>			Operating	Capital	General rates	Majority	Yes	Targeted rates			Fees and charges	Minority (contracting revenue)		Interest and dividends			Borrowing		Yes	Proceeds from asset sales			Lump sum contributions			Development contributions			Financial contributions			Grants and subsidies		If available	Other	
	Operating	Capital																																					
General rates	Majority	Yes																																					
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Development contributions																																							
Financial contributions																																							
Grants and subsidies		If available																																					
Other																																							

Key:

Minority 0 – 33%	Partial 34 – 66%	Majority 67 - 99%	Full 100%
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Durie elevator	Hill	Description of the activity		Community outcomes		
		The Durie Hill elevator provides vertical access for pedestrians and cyclists linking the town centre to the suburb of Durie Hill and a city look out area. The elevator supports the preservation of an historic and rare facility and adds to the district tourism experience. It is also a mode of public transport to the suburb of Durie Hill for both residents and visitors.		<i>Community</i> – the elevator provides a safe access option to Durie Hill, the city lookout and the Durie Hill War Memorial Tower, keeping pedestrian traffic off the busy Portal Street. <i>Connectivity</i> – efficient and safe movement of people between the town centre and Durie Hill. <i>Environment</i> – a historic and rare facility provided for the enjoyment of both locals and visitors.		
		Who benefits?	Period of benefits?	Whose actions create the need?	Costs and benefits of funding separately?	
		<u>District-wide?</u> The elevator is a unique facility and part of the history of Whanganui. It provides a link to the Durie Hill suburb, the city look out and the Durie Hill War Memorial Tower. <u>Identifiable parts of the community?</u> The transport link part of the activity is mostly used by Durie Hill residents. School children use the elevator to access schools in Durie Hill and the town centre. There are benefits to the tourism sector from the provision of the distinctive heritage visitor experience. <u>Individuals?</u> There are private benefits to users of the elevator. These users may be local residents, tourists or visitors.	The elevator has a long useful life. It will be maintained to benefit both current and future ratepayers.	The activity is provided for the benefit of residents, visitors and tourists, including: <ul style="list-style-type: none"> Durie Hill residents who require safe access to and from the suburb School children who require safe access between Durie Hill and the town centre Residents, tourists and visitors who visit for the unique heritage value of the elevator Residents, tourists and visitors who use the elevator to access the Durie Hill suburb, the city look out or Durie Hill War Memorial Tower. 	There is not sufficient benefit to warrant funding this activity separately. The rating mechanisms will be amalgamated with other activities to reduce collection costs.	
		Funding rationale	Proposed funding tools			
		Use of the elevator service is a private good, but the activity does have public benefits in relation to road safety and the elevator’s historic and heritage value. The Council contracts out the operation of the elevator. The user fees are set in conjunction with Council, balancing the cost of providing the activity and acceptable market rates which do not preclude usage due to the road safety benefits of the activity. The contractor retains the user fees to offset the cost of providing the service. Council receives a subsidy from Horizons Regional Council for the operation of the elevator. This covers 50% of direct operating costs. The shortfall is funded by the general rate to reflect the public benefits of the activity. Capital expenditure and large one-off repairs and maintenance costs may be loan funded to smooth rates input, with repayments set with consideration to the period of benefits.		Operating	Capital	
			General rates	Majority	Yes	
			Targeted rates			
			Fees and charges	(Retained by contracted operator)		
			Interest and dividends			
			Borrowing		Yes	
			Proceeds from asset sales			
			Lump sum contributions			
			Development contributions			
			Financial contributions			
			Grants and subsidies	Minority (Horizons Regional Council funding)	If available (grants, donations)	
			Other			

Key:

Minority 0 – 33%	Partial 34 – 66%	Majority 67 - 99%	Full 100%
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City Endowment	Description of the activity		Community outcomes	
	The City Endowment property portfolio is the result of a Crown land grant in the 1880's. The fund is required to be used for the benefit of the people of the district. In practice this takes two forms: property for community purposes, and property that returns a rental to reduce the level of rates required by Council.		<i>Community</i> – the portfolio aims to benefit the community by providing a rental return to reduce rates requirements. It also provides property for community benefits e.g. parks. <i>Economy</i> – rates affordability is improved by maximising revenue from the portfolio to offset rates requirements.	
	Who benefits?	Period of benefits?	Whose actions create the need?	Costs and benefits of funding separately?
	<u>District-wide?</u> The activity benefits the whole community by providing community spaces and providing a rental income to reduce rates requirements. <u>Identifiable parts of the community?</u> <u>Individuals?</u> Organisations who rent the endowment's properties benefit from their provision. This is reflected in the rents that they pay.	The endowment properties have long useful lives and will benefit both current and future generations. The rental incomes generated by the properties are considered current and are used in the year they are generated.	The activity was created via the Crown land grant of the 1880's and was intended to provide an income stream to Council to offset rates requirements and to provide property for community purposes.	There is not sufficient benefit to warrant funding this activity separately. The rating mechanisms will be amalgamated with other activities to reduce collection costs.
	Funding rationale	Proposed funding tools		
	The most efficient and effective method of charging to reflect the private benefits of using the properties is rent. Rentals are set at market rates. The City Endowment is focussed on optimising its holdings to maximise its contribution to general rates. Capital expenditure will primarily be funded by borrowing to match funding to the expected life of the asset for intergenerational equity and to smooth rates input. Repayment of any borrowings will occur via rental income and proceeds from the sale of any assets. This activity aims to provide a contribution to general rates.		Operating	Capital
		General rates	Surplus to Minority	Yes
		Targeted rates		
		Fees and charges	Majority to Full	Yes
		Interest and dividends		
		Borrowing		Yes
		Proceeds from asset sales		Yes
		Lump sum contributions		
		Development contributions		
		Financial contributions		
		Grants and subsidies		
		Other		Yes (special fund)

Key:

Minority 0 – 33%	Partial 34 – 66%	Majority 67 - 99%	Full 100%
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Investments	Description of the activity		Community outcomes	
	The Investments activity funds Whanganui District Council Holdings Ltd (WDCHL) which manages Council's investments with the aim of enhancing the development of the district and providing an acceptable financial return to Council. WDCHL owns 100% of the shares in GasNet Ltd and New Zealand International Commercial Pilot Academy Ltd (NZICPA). The quarry is also managed through this activity.		<i>Community</i> – the activity aims to benefit the community by aiming to maximise investment returns to reduce Council's rates requirements. <i>Economy</i> – rates affordability is improved by maximising revenue from investments to offset rates requirements. The development of the district is enhanced by Council's investments.	
	Who benefits?	Period of benefits?	Whose actions create the need?	Costs and benefits of funding separately?
	<u>District-wide?</u> The activity benefits the whole community by WDCHL facilitating and maximising investment income streams to reduce rates requirements. <u>Identifiable parts of the community?</u> <u>Individuals?</u> Customers of the quarry receive private benefit.	Council's investments are long-term and will benefit both current and future residents. The returns generated by the investments are generally considered current and used in the year they are generated.	The activity exists to facilitate the provision of income streams to Council to offset rates requirements.	There is not sufficient benefit to warrant funding this activity separately. The rating mechanisms will be amalgamated with other activities to reduce collection costs.
	Funding rationale	Proposed funding tools		
	The activity receives some income from interest and dividends from investments (NB: some dividends are applied directly as funding for other Council activities). The quarry charges user fees to reflect private benefits. The surplus from this activity is applied to the general rate to reduce general rate requirements.		Operating	Capital
		General rates	Surplus to Minority	Yes
		Targeted rates		
		Fees and charges	Minority	
		Interest and dividends	Majority	
		Borrowing		Yes
		Proceeds from asset sales		Yes
		Lump sum contributions		
		Development contributions		
		Financial contributions		
		Grants and subsidies		
		Other		

Key:

Minority 0 – 33%	Partial 34 – 66%	Majority 67 - 99%	Full 100%
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Governance	Description of the activity		Community outcomes	
	Governance is delivered by Council's elected representatives, with support from Council staff. The Mayor and Councillors are elected to represent their community, set local policies, make regulatory decisions, and review Council performance. They also engage with mana whenua, district communities, public interest groups and key stakeholders to identify their priorities and preferences. The Whanganui Rural Community Board represents the rural community. A key part of Council's governance work is to ensure that Council can make informed decisions and that Council and Committee meetings are well run and managed. Council staff provide advice, information and administration support to enable this to occur. Council officers ensure that meetings follow correct processes and comply with legislation, record decisions and subsequently communicate these decisions to the community and other stakeholders.		<i>Community</i> – facilitating and leading development of the community vision. Effectively engaging with the community to ensure Council business is conducted in an open, transparent and democratically accountable manner. Having regard to community views. Considering the impact of decisions on various communities of interest and providing Maori with opportunities to contribute to the decision-making process.	
	Who benefits?	Period of benefits?	Whose actions create the need?	Costs and benefits of funding separately?
	<u>District-wide?</u> The activity benefits the whole community by ensuring democratic local decision making. The benefits link to Councils' outcomes to achieve a healthy, safe and unified community that works for everyone. <u>Identifiable parts of the community?</u> Governance is about ensuring all of the community's views are heard and represented. <u>Individuals?</u> The activity provides private benefits to those who interact with elected representatives, attend Council meetings, read Council agendas, and engage in consultation with Council. However it would not be appropriate to charge for this as it plays a key part in a democracy.	The activity is primarily an operating activity. Council envisages continuation of the activity into the future, but there are no intergenerational equity considerations.	A fundamental principle of local government in New Zealand is the acceptance of a democratic electoral system. This activity ensures Council business is conducted in an open, transparent and democratically accountable manner with regard to community views.	There is not sufficient benefit to warrant funding this activity separately. The rating mechanisms will be amalgamated with other activities to reduce collection costs.
	Funding rationale	Proposed funding tools		
Governance is a pure public good. Individuals cannot be excluded from receiving the benefit, and it is non-rival in that usage of the service by one person does not preclude usage by another. The activity will be majority funded by the general rate. Contracting revenue is received in election years for running elections for other bodies. Election costs are spread over the three yearly election cycle to smooth rates input for the activity. Any capital requirements will be loan funded over the period of benefits and repaid via the general rate. A small amount of external funding is received as donations toward the stained glass windows in the Council Chambers.			Operating	Capital
		General rates	Majority - Full	Yes
		Targeted rates		
		Fees and charges		
		Interest and dividends		
		Borrowing		Yes
		Proceeds from asset sales		
		Lump sum contributions		
		Development contributions		
		Financial contributions		
		Grants and subsidies		
		Other	Minority (contracting revenue in election years)	Yes (stained glass windows donations)

Key:

Minority 0 – 33%	Partial 34 – 66%	Majority 67 - 99%	Full 100%
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Corporate Management	Description of the activity		Community outcomes		
	<p>The corporate management activity provides the following support functions for the delivery of Council’s services to its community:</p> <ul style="list-style-type: none"> • Strategy and policy • Finance • Procurement • Risk management • Information services • Human resources • Communications • Legal • Customer services • Administration • Office of the Chief Executive 		<p><i>Community</i> – supports the delivery of Council’s services to its community. Ensures Council meets its responsibilities under the Local Government Act 2002. Provides community leadership and involvement in Council’s decision-making process.</p>		
	Who benefits?	Period of benefits?	Whose actions create the need?	Costs and benefits of funding separately?	
	<p><u>District-wide?</u> The activity benefits the whole community by facilitating the provision of Council’s services and ensuring Council meets its legal obligations to its community.</p> <p><u>Identifiable parts of the community?</u></p> <p><u>Individuals?</u> Private benefits accrue to those who use Council’s customer services team to access Council services. Council undertakes some consultancy work for other organisations, providing them a private benefit.</p>	<p>The activity is primarily an operating activity. Capital projects occur from time to time and will be funded over the period of benefits.</p>	<p>The activity is required to enable provision of Council’s service to its community under the Local Government Act 2002.</p>	<p>There is not sufficient benefit to warrant funding this activity separately. The costs of the activity will be allocated to Council’s service delivery activities to reflect the full costs involved in the provision of each service.</p>	
	Funding rationale	Proposed funding tools			
	<p>User fees apply where there is private benefit provided to customers e.g, photocopying of plan packets. Some consultancy work is undertaken for other organisations and this is charged directly to those organisations to reflect he private benefit. Interest income is received from bank deposits utilised for cashflow management.</p> <p>Corporate management provides support services to the service delivery functions of Council. As such, the remaining costs of the corporate management activity will be allocated as overheads to each service delivery activity to allow the true cost of delivering each activity to be known and to allow appropriate funding of those costs in line with the funding needs analysis for each activity.</p> <p>Any capital requirements will be loan funded over the period of benefits and will also be repaid via the overhead allocation.</p> <p>This activity has no rates input.</p>		Operating	Capital	
		General rates			
		Targeted rates			
		Fees and charges	Minority		
		Interest and dividends	Minority		
		Borrowing		Yes	
		Proceeds from asset sales			
		Lump sum contributions			
		Development contributions			
		Financial contributions			
		Grants and subsidies			
		Other	Majority (allocation as overhead to Council’s service delivery activities)	Yes (allocation as overhead to Council’s service delivery activities)	

Key:

Minority 0 – 33%	Partial 34 – 66%	Majority 67 - 99%	Full 100%
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Community and Operational Property	Description of the activity		Community outcomes	
	This activity has primary responsibility for all matters relating to Council’s land and buildings. It manages all of Council’s property transactions and provides specialist property advice and building maintenance services to other Council activities.		<i>Community</i> – the activity strengthens community based organisations by leasing land and buildings to groups at lower than market rates. Buildings are managed effectively and to necessary building standards to ensure safety for users. <i>Creativity</i> – our amenity and recreational facilities are enhanced and diversified. <i>Economy</i> – properties are managed to the economic benefit of the community. Property advice is provided to economic development initiatives.	
	Who benefits?	Period of benefits?	Whose actions create the need?	Costs and benefits of funding separately?
	<u>District-wide?</u> The activity benefits the whole community by providing properties for Council to do business and providing community spaces. The activity also provides advice to ensure all of Council’s properties are effectively managed, benefitting the whole community. <u>Identifiable parts of the community?</u> <u>Individuals?</u> Businesses and community organisations who rent the properties benefit from their provision. This is reflected in the rents that they pay.	The properties have long useful lives and will benefit both current and future ratepayers. The rental incomes generated by the properties are considered current and are used in the year they are generated.	The land and buildings required to deliver Council’s range of services is the primary creator of the need for this activity.	There is not sufficient benefit to warrant funding this activity separately. The rating mechanisms will be amalgamated with other activities to reduce collection costs.
	Funding rationale	Proposed funding tools		
	The most efficient and effective method of charging to reflect the private benefits of using Council properties is rent. Rentals are set dependent on property use i.e. at market rates for business use, or less than market rates if used by a community based organisations due to the wider community benefit provided by such organisations. The remainder of the activity is funded by general rates reflecting the district wide benefits. Capital expenditure will primarily be funded by borrowing to match funding to the expected life of the asset for intergenerational equity and to smooth rates input. Repayment of any borrowings will occur via rental income and proceeds from the sale of any assets.		Operating	Capital
		General rates	Majority	Yes
Targeted rates				
Fees and charges		Minority	Yes	
Interest and dividends				
Borrowing			Yes	
Proceeds from asset sales			Yes	
Lump sum contributions				
Development contributions				
Financial contributions				
Grants and subsidies				
Other				

Key:

Minority 0 – 33%	Partial 34 – 66%	Majority 67 - 99%	Full 100%
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