

Revenue and Financing Policy

Introduction

The Revenue and Financing Policy sets out the ways in which the Council intends to pay for each activity it is involved in, and why.

The Council is required to have this Policy to provide predictability and certainty to customers about the sources and levels of funding.

This Policy is set out in six parts, with an appendix, as follows:

1. Revenue and Funding Direction
2. Overview of the Policy Development
3. Types of Expenditure
4. Funding Mechanisms – Operating Expenditure
5. Funding Mechanisms – Capital Expenditure
6. Rating Type Classifications
7. Appendix A: Activity funding rationale

This Policy should be read in conjunction with the Council's Funding Impact Statement. The Funding Impact Statement puts the Revenue and Financing Policy into practice. It details the revenue requirement for each of the Council's activities and provides examples of rates for sample properties.

The Funding Impact Statement also details payment due dates and penalties for late payments.

Revenue and Funding Direction

Throughout the preparation of this Policy, the Council has followed the following directions with regard to the funding of its activities:

- to minimise and smooth rates increases (this is a direction in the Council's Financial Strategy)
- to not assume that rates are the only available funding source (this is a component of minimising rates)
- to explore alternative funding sources in the first instance, where possible and appropriate (endeavours in this area have been and will continue to be made).

An alternative source of funding to rates is user fees and charges. User fees and charges are generally applied where there is an identified direct benefit to an individual.

The Council also has a number of targeted rates also for this purpose – to appropriately charge those that directly benefit from or use the service.

However, the funding of the Council's activities requires careful consideration. User fees and charges (and targeted rates) cannot be utilised to a point where the cost becomes prohibitive and could potentially impact the community's use of the service. The use of user fees and charges and targeted rates is therefore balanced with other funding sources.

To smooth rates increases the Council uses borrowing. The Council also has an obligation to appropriately balance the funding of its activities over the life of its assets. For example, the life of a water treatment plant is approximately 50 years. The Council considers its funding mix so that today's ratepayers pay their fair share, as do tomorrow's ratepayers. This is known as intergenerational equity.

The Council aims to be balanced and fair and also endeavours to uphold suitable transparency, as well as administrative efficiency.

Policy Development

The Local Government Act, 2002 sets out how the Revenue and Financing Policy must be developed.

The Council must first identify the activities that it is involved in. The Council uses the term 'activity' to describe a good or service provided by or on behalf of the Council.

In relation to each activity to be funded, the Council then must consider:

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

This consideration is included in Appendix A.

After considering how each activity should be funded, the Council must then consider the overall impact of the funding allocation on the community – for both today's ratepayers and the ratepayers of the future, to ensure that decisions aren't made today that inappropriately disadvantage future ratepayers, and also different and identifiable parts of the community.

There are a number of changes to this Policy since the 2012-22 Revenue and Financing Policy, as follows:

- Funding for information centres will now be collected through two different rates: Information Centres District (local) and Information Centres i-site (regional).
- The Hauraki District Council introduced a drainage rate in 2013/14 for the Taramaire Drainage District and subsequently investigated, with the landowners, the introduction of a Flood protection rate to fund the operation of the Taramaire flood protection assets. In November 2014 the Council resolved that a proposed Flood Protection rate for this area be included in the 2015 Revenue and Financing Policy.
- An urban stormwater targeted rate (uniform charge) has been introduced for the Kaiaua coastal area.

Throughout the consultation process the Council considered changing the Ward Business Rate from an annual charge to a Capital Value charge; however, it has withdrawn this proposal because the impact on some businesses was considered too substantial.

Because this Policy is a part of the 2015-25 Hauraki Long Term Plan, consultation on the Policy was undertaken with the 2015-25 Hauraki Long Term Plan Consultation Document. This Policy is effective from 1 July 2015.

Types of Expenditure

Broadly speaking the Council has two types of expenditure:

- **Operating expenditure:** This is the spend required for the day-to-day functioning of the Council as a business. It includes things like maintenance, electricity and wages.
- **Capital expenditure:** This is the money spent on acquiring, building, upgrading or renewing physical assets, such as buildings, or water treatment plants.

Operating expenditure and capital expenditure are funded differently. The details of the different funding mechanisms used are outlined in this Policy.

Legislation requires the Council to make adequate provision in its Long Term Plan to meet its identified expenditure needs. Generally, this will mean that all expenditure is funded. However, the Council makes a number of exceptions to this.

Whilst the Council does seek to fully fund its operating expenditure in each year there may be occasions when this is not practical. Operating expenditure may be funded by prior years' surpluses or anticipated future years' surpluses. This approach also aligns to a direction in the Council's Financial Strategy to minimise and smooth rate increases.

The Council makes decisions not to fund depreciation expenditure where it is financially prudent not to do so. Details of assets where the depreciation is not funded are listed in the Council's 'Financial and General Assumptions', which can be found on the Council's website.

When making decisions to not fund depreciation expenditure, the Council has had regard to:

- whether at the end of its useful life, the replacement of the asset will be funded by way of a grant or subsidy from a third party
- whether the Council has elected not to replace an asset at the end of its useful life
- whether the original cost of constructing the asset has been fully funded
- whether fully funding depreciation in the short-term will result in an unreasonable burden on ratepayers.

Funding Mechanisms – Operating Expenditure

The mechanisms for funding applied under this policy are limited to those set out under section 103(2) of the Local Government Act, 2002. A brief evaluation of appropriateness of each funding mechanism for funding different activities is presented in the table below.

Funding source	Definition	Rationale for application
Grants and subsidies	Funding received from other agencies, usually for a specific purpose.	The Council will use grants or subsidies from Central Government or other organisations where available and usually for a specific purpose. This approach minimises the cost to the community of undertaking projects and activities. In analysing the benefits and costs to the community of various project and activity options, the Council will consider the availability of grants and subsidies.
User fees and charges	Fees charged to individuals or groups who are directly using a Council service.	The use of fees and charges may be balanced with other funding sources.
Investment fund income	Income received from the Council's Investment Fund.	Generally used to reduce the amount of Uniform Annual General Charge required.
Rates	Includes the Uniform Annual General Charge (UAGC), General Rates and Targeted Rates. See Section 6: Rating Type Classifications for further description.	Where the above listed funding sources are not available, the Council will fund its expenditure requirements by rates. There are a variety of rating types to recognise the different circumstances.
Special funds	Revenue received in the past set aside for a particular purpose.	Special funds may be used to fund specific community projects that the Council has selected.
Borrowing - internal	The Council operates an internal treasury function. The Council uses the cash surpluses from some activities to lend to other activities that need to borrow. It does this to reduce the Council's overall cost of borrowing. The Council charges interest on the funds lent to the borrowing activities, and receives interest on the funds borrowed from the lending activities.	The Council will fund short term deficits with internal borrowing that the Council has deemed prudent.

The Council has applied the above rationale to each of its activities. The target funding proportions for the operating expenditure of each activity are outlined in the table below. This table provides information, at a glance, about how each activity is funded, and which ratepayers (through which rating types) pay for the costs associated with an activity.

Activity Group	Activity	Funding mix
Governance and Leadership Activity Group	Democracy	UAGC (100%)
	Iwi Liaison	UAGC (100%)
	Policy Development Private Plan Changes	UAGC (100%) Fees and Charges (100%)
Roothing Activity Group	Roothing – carriageways	Subsidies (56 -60%) Rate – Capital Value Roothing (remainder)
	Roothing – footpaths	Rate - Uniform Annual Charge – Ward (100%)
	Roothing – safety	Land Transport Subsidy (56-60%) Rate – Capital Value Roothing (remainder)
	Roothing – amenities	Land Transport Subsidy (56-60%) Rate - Capital Value Roothing (remainder)
Water Supply Activity Group	Water Supply	Rate – Targeted – annual charge and volume charge (100%)
Wastewater Activity Group	Wastewater	Rate – Targeted – pan charge (100%)
Land Drainage and Flood Protection Activity Group	Land Drainage	Rate – Targeted (85%) Rate – Capital Value – District (15%)
Stormwater Activity Group	Urban Stormwater	Rate – Capital Value – District (15%) Rate – Targeted (85%)
Solid Waste Activity Group	Solid waste minimisation	UAGC (100%)
	Solid waste collection services – kerbside collection	Rate – Targeted (100%)
	Solid waste collection services – transfer stations	Rate – Capital Value – District (100%)
	Landfill aftercare	Rate – Uniform Annual General Charge (100%)
Community Services Activity Group – Community Recreation	Libraries	UAGC (90%) Fees and Charges (10%)
	Swimming pools	UAGC (95%) Fees and Charges (5%)
	Events Centre	UAGC (45%) Fees and Charges (10%) Rate – Uniform Annual Charge – Ward (45%)
	Sports fields	UAGC (50%) Rate – Uniform Annual Charge – Ward (50%)
	Recreation Reserves	Rate – Uniform Annual Charge – Ward (100%)
	Travellers' Reserves	UAGC (100%)
	Non-recreation Reserves	UAGC (100%)
	Town centres	Rate – Uniform Annual Charge – Ward (70%) Rate – Annual Charge – Ward Business (30%)
	Sports Coordinator	UAGC (100%)
Community Services Activity Group - Community Facilities	Cemeteries - burials	Fees and Charges (100%)
	Cemeteries - reserves	UAGC (100%)
	Town halls	UAGC (90%) Fees and Charges (10%)
	Rural hall assistance	Rate – Targeted Community Hall Rates (100%)
	Public toilets	UAGC (100%)
	Pensioner housing	Fees and Charges (100%)

Activity Group	Activity	Funding mix
Community Development Activity Group	Economic Development	UAGC (80%) Rate – Capital Value District differential on commercial/industrial (20%)
	Information Centres District (local)	UAGC (40%) Rate – Uniform Annual Charge Ward (30%) Rate – Annual Charge – Ward Business (30%)
	Information Centres i-site (regional)	UAGC (60%) Rate – Uniform Annual Charge Ward (20%) Rate – Annual Charge – Ward Business (20%)
	Township coordinators	Rate – Uniform Annual Charge – Ward (50%) Rate – Annual Charge – Ward Business (50%)
	Destination Coromandel	Rate – Capital Value – District (100%)
	Community Initiatives	UAGC (100%)
Regulatory Services Activity Group	Animal Control	UAGC (95%) Fees and Charges (5%)
	Dog Registration	Fees and Charges (100%)
	Health	UAGC (75%) Fees and Charges (25%)
	Liquor Licensing	UAGC (75%) Fees and Charges (25%)
	Building Services	UAGC (50%) Fees and Charges (50%)
	Resource Management Implementation	UAGC (55%) Fees and Charges (45%)
	Rural Fires	Rate – Capital Value District (100%)
	Civil Defence	UAGC (100%)

The Council sets its fees and charges annually to reflect increases in costs or changes to charging structures. The Fees and Charges schedule is available on the Council's website.

Funding Mechanisms – Capital Expenditure

As with operating expenditure, the mechanisms for funding applied under this Policy are limited to those set out under section 103(2) of the Local Government Act, 2002.

The Council's policy on funding capital expenditure is to utilise sources of funds in the following order:

1. Grants and Subsidies
2. Financial Contributions/Development Contributions
3. Depreciation
4. Asset Sales
5. Reserves - Past Surpluses
6. Borrowing – Internal
7. Borrowing – External.

A brief evaluation of appropriateness of each funding mechanism for funding different activities is presented in the table below.

Funding source	Priority of application	Rationale for application
Grants and subsidies	1.	The Council will use grants or subsidies from Central Government or other organisations where available and usually for a specific purpose. This approach minimises the cost to the community of undertaking projects and activities. In analysing the benefits and costs to the community of various project and activity options, the Council will consider the availability of grants and subsidies.
Financial Contributions/Development Contributions	2.	Where available, the Council may charge Development Contributions in accordance with its Development Contributions Policy, to recover previous capital expenditure or to seek contributions toward future capital expenditure that is intended to create additional capacity. The Council may charge Financial Contributions in accordance with the District Plan.
Depreciation	3.	Depreciation is set to allow for the replacement of the Council's capital assets. The Council will use depreciation from current and prior years that has not already been applied to fund asset replacements.
Proceeds from asset sales	4.	Funding received from selling physical assets will initially be used to repay debt associated with the activity that funded it. Following this, any remaining funds will be used to fund other capital expenditure within that same activity.
Reserves - past surpluses	5.	Where past surpluses are available these may be used to fund capital expenditure.
Borrowing – internal	6.	Where the options 1 – 5 are not available to fund capital expenditure it will be necessary to borrow the sum required. The Council operates an internal treasury function. The Council uses the cash surpluses from some activities to lend to other activities that need to borrow. It does this to reduce the Council's overall cost of borrowing. The Council charges interest on the funds lent to the borrowing activities, and pays interest on the funds borrowed from the lending activities.
Borrowing – external	7.	The Council may need to borrow funds externally to ensure there are adequate funds to meet its overall operational and capital cash flow requirements. External borrowing is not linked or tied to specific capital projects or activities.

Rating Type Classifications

Different rating type classifications are described in detail below.

Separately Used or Inhabited Part of a Rating Unit (SUIP)

Rating units, parts or portions of rating units are terms used to define separately used or inhabited rating units and include any part of a rating unit used or inhabited by the owner or any other person who has the right to use or inhabit that part by virtue of tenancy, lease or other agreement. At a minimum, the land or premises intended to form the separately used or inhabited part of the rating unit must be capable of actual habitation, or actual separate use. For the avoidance of doubt, a rating unit that has only one use (i.e. does not have separate parts or is vacant land) is treated as being one separately used or inhabited part.

Farms

A farming unit with one dwelling will be treated as one use/part, with each additional dwelling counting as an additional used part of the rating unit. Each additional dwelling will be assessed as a separate unit for the purposes of assessing any rate calculated on the basis of a SUIP.

The Council uses the SUIP in the following rates:

- Community Halls
- Refuse Collection Targeted Rates.

Uniform Annual General Charge (UAGC)

The UAGC is a fixed charge per rating unit. It is used to fund activities that deliver benefit to the whole District.

General Rate – Capital Value - District

The General Rate is assessed on all rating units in the District based on capital value. It is used to fund activities where the Council believes the activity delivers a public benefit to the whole of the community and where a fixed charge per rating unit is not considered appropriate.

The Council applies a capital value general rate differentially. The differential is based on land use, using the categories below:

Differential General Rate	Description
Residential/Rural	Means all rating units used primarily for residential, recreational, cultural use or primarily or predominately for the purposes of agriculture, viticulture, horticulture or silviculture.
Commercial/Industrial	Means all rating units used for commercial or industrial purposes, including utility networks.
Mineral Extraction Land Use	Means all mineral value rating units that are not used in gold mining.
Mining Land Use	Means all mineral value rating units that are used in gold mining.

Targeted Rates

The Council uses targeted rates (as defined in the Local Government (Rating Act), 2002) to collect funds over areas of benefit. Targeted rates are chosen where the services provided are specific to a particular community or area within the District and it is not considered fair to charge all ratepayers. Details of the Council's targeted rates, how the targeted rates are calculated, and revenue to be generated by targeted rates is detailed in the Council's Funding Impact Statement.

Uniform Annual Charge – Ward (UAC)

A Ward uniform annual charge is a targeted rate calculated as a fixed charge, which is applied to all rating units in a particular ward area. It is used to fund activities that deliver benefit to that particular ward.

Ward Business Rate

The Council sets targeted rates for each ward, based on a differential annual charge per separately used or inhabited part of a commercial and industrial rating unit, or part of a rating unit, that is being used for a commercial or industrial activity.

The charges are set on a differential basis based on location. Properties in the rural areas of the Paeroa and Waihi Wards will be assessed an annual charge equivalent to half the annual charge assessed on urban rating units. In the Plains Ward the annual charge assessed on rural rating units is equivalent to 56% of the annual charge assessed on urban rating units. This is due to Positively Promoting the Plains being funded equally by urban and rural rating units.

Appendix A: Activity Funding Rationale

The activities are presented in table format with details of each activity being in a separate table. An example of an activity table is below with an explanation of what the considerations were.

ACTIVITY TEMPLATE		
Activity Definition		
Public benefit	%	What percentage of benefit does the public gain from the Council undertaking this activity?
Private benefit	%	What percentage of benefit is gained by an individual from the Council undertaking this activity?
Community Outcomes		Which Community Outcomes does this activity contribute to?
Benefit to the community as a whole	Yes/No	Does this activity generate benefits to the entire community?
Benefit to an identifiable part of the community	Yes/No	Is there a part of the community that benefits from this activity?
Benefit to an individual	Yes/No	Do any individuals benefit from this activity?
Exacerbator	Yes/No	Do the actions of any particular individuals, or a group, contribute to the need for the Council to undertake the activity?
Benefit period	Current year/ Future periods	Are the benefits largely achieved in the current year or over many years?
Capital funding required	Yes/No	Is there capital expenditure to fund? Funding sources are: <ul style="list-style-type: none"> ■ Grants and subsidies ■ Financial Contributions/Development Contributions ■ Depreciation reserves ■ Asset sales ■ Reserves - past surpluses ■ Borrowing – internal ■ Borrowing - external
2015-25 funding	%	Rate - Uniform Annual General Charge (UAGC) Rate - Uniform Annual Charge - Ward Rate - Annual Charge - Ward Business Rate - Capital Value - District Rate - Capital Value - District (business differential) Rate - Targeted Subsidies Fees and charges

Governance and Leadership Activity Tables

DEMOCRACY		
Governance of the Hauraki District by the District's residents through their elected representatives.		
Public benefit	100%	
Private benefit	0%	
Community Outcomes		Interactive Hauraki, Lifestyle Hauraki and Sustainable Hauraki.
Benefit to the community as a whole	Yes	The governance and direction of the District, including the setting of policy that the Council operates for the entire community.
Benefit to an identifiable part of the community	No	
Benefit to an individual	No	
Exacerbator	No	
Benefit period		Current year and future periods
Capital funding required	No	
2015-25 funding	100%	Rate - Uniform Annual General Charge

IWI LIAISON		
For building relationships with Maori community groups and individuals.		
Public benefit	90%	
Private benefit	10%	
Community Outcomes		Kotahitanga Hauraki and Sustainable Hauraki.
Benefit to the community as a whole	Yes	Benefit to Maori benefits the whole community.
Benefit to an identifiable part of the community	Yes	Tangata Whenua
Benefit to an individual	No	
Exacerbator	No	
Benefit period		Current year
Capital funding required	No	
2015-25 funding	100%	Rate - Uniform Annual General Charge

POLICY DEVELOPMENT		
Provide policy analysis and development to support the Council in meeting its community and statutory requirements including the Long Term Plan and District Plan.		
Public benefit	100%	
Private benefit	0 %	
Community Outcomes		Interactive Hauraki, Prepared Hauraki and Sustainable Hauraki.
Benefit to the community as a whole	Yes	Provides a base for sound decision making, good governance, and sustainability.
Benefit to an identifiable part of the community	No	
Benefit to an individual	No	
Exacerbator	Yes	Plan change requests.
Benefit period		District Plan: undefined length of time Long Term Plan: 3 yrs

POLICY DEVELOPMENT		
Provide policy analysis and development to support the Council in meeting its community and statutory requirements including the Long Term Plan and District Plan.		
		Other (Annual Plan and Annual Report): 1 year
Capital funding required	No	
2015-25 funding	100% 100%	Rate - Uniform Annual General Charge Private Plan changes – Fees and Charges

Roads and Footpaths Activity Tables

ROADING - CARRIAGEWAYS		
The development, maintenance and management of the physical road surface and structure, whether sealed or unsealed, including markings.		
Public benefit	100%	
Private benefit	0%	
Community Outcomes		Interactive Hauraki, Lifestyle Hauraki and Prepared Hauraki
Benefit to the community as a whole	Yes	The community needs roading to function and roading is available to all members of the community.
Benefit to an identifiable part of the community	Yes	Vehicle owners and/or operators e.g. taxis and buses
Benefit to an individual	No	
Exacerbator	Yes	Road users
Benefit period		Current year and future periods
Capital funding required	Yes	Land Transport Subsidy Development Contributions/Financial Contributions Depreciation Reserves Borrowing – internal
2015-25 funding	56-60% 44-40%	Subsidies Rate - Capital Value Roding

ROADING - FOOTPATHS		
The development, maintenance and management of footpaths.		
Public benefit	100%	
Private benefit	0%	
Community Outcomes		Lifestyle Hauraki and Prepared Hauraki.
Benefit to the community as a whole	Yes	Safer environment to live and work in.
Benefit to an identifiable part of the community	Yes	Businesses in close proximity to walkways/footpaths and general town improvements benefit from better access to their businesses and from the more pleasant surroundings.
Benefit to an individual	No	
Exacerbator	No	
Benefit period		Current year
Capital funding required	Yes	Development Contributions/Financial Contributions Depreciation

ROADING - FOOTPATHS

The development, maintenance and management of footpaths.

		Reserves Borrowing – internal
2015-25 funding	100%	Rate - Uniform Annual Charge – Ward

ROADING - SAFETY

The development, maintenance and management of safety initiatives for the benefit of the community.

Public benefit	100%	
Private benefit	0%	
Community Outcomes		Lifestyle Hauraki and Prepared Hauraki.
Benefit to the community as a Whole	Yes	Safer environment to live and work in.
Benefit to an identifiable part of the community	No	
Benefit to an individual	No	
Exacerbator	No	
Benefit period		Current year
Capital funding required	Yes	Land Transport Subsidy Development Contributions/Financial Contributions Depreciation Reserves Borrowing – internal
2015-25 Funding	56-60% 44-40% Remainder	Land Transport Subsidy Rate - Capital Value Roding

ROADING - AMENITIES

The development, maintenance and management of all activities outside the trafficable road surface, which includes kerbing and channelling, culverts, street lights, road signs, traffic islands, retaining walls and stock underpasses.

Public benefit	100%	
Private benefit	0%	
Community Outcomes		Lifestyle Hauraki and Prepared Hauraki.
Benefit to the community as a whole	Yes	Safer environment to live and work in.
Benefit to an identifiable part of the community	No	
Benefit to an individual	No	
Exacerbator	Yes	Development triggers the need for vehicle crossings and stock underpasses.
Benefit period		Current year
Capital funding required	Yes	Land Transport Subsidy Development Contributions/Financial Contributions Depreciation Reserves Borrowing – Internal
2015-25 funding	56-60% 44-40% Remainder	Land Transport Subsidy Rate - Capital Value Roding

Water Supply Activity Table

WATER SUPPLY		
Supply of water for community purposes.		
Public benefit	10%	
Private benefit	90%	
Community Outcomes		Interactive Hauraki, Lifestyle Hauraki, Prepared Hauraki and Sustainable Hauraki.
Benefit to the community as a whole	Yes	Public health through improved water quality and supply.
Benefit to an identifiable part of the community	Yes	Properties that are connected to the Council water supply.
Benefit to an individual	Yes	Water users
Exacerbator	No	
Benefit period		Current year
Capital funding required	Yes	Grants and subsidies Development Contributions/Financial Contributions Depreciation Reserves Borrowing – internal
2015-25 funding	100%	Rate – Targeted (annual charge and volume charge)

Wastewater Activity Table

WASTEWATER		
Collection, treatment and disposal of wastewater.		
Public benefit	10%	
Private benefit	90%	
Community Outcomes		Interactive Hauraki, Prepared Hauraki and Sustainable Hauraki.
Benefit to the community as a whole	Yes	Improving public health and environmental quality.
Benefit to an identifiable part of the community	Yes	Properties that are connected to the Council wastewater system.
Benefit to an individual	Yes	Properties that are connected to the Council wastewater system.
Exacerbator	Yes	Wastewater producers
Benefit period		Current year and future periods
Capital funding required	Yes	Grants and subsidies Development Contributions/Financial Contributions Depreciation Reserves Borrowing – internal
2015-25 funding	100%	Rate - Targeted (pan charge)

Land Drainage Activity Table

LAND DRAINAGE		
Removal of water runoff in rural areas resulting from rainfall, by conveying to water courses, without depleting ground water.		
Public benefit	15%	
Private benefit	85%	
Community Outcomes		Interactive Hauraki and Prepared Hauraki.
Benefit to the community as a whole	Yes	Drainage is important in the development of all land including roading and community/public facilities such as parks.
Benefit to an identifiable part of the community	Yes	Rural properties within the drainage scheme benefit from the systems to minimise the effects of flooding.
Benefit to an individual	No	
Exacerbator	Yes	Properties that discharge into the drainage District catchment
Benefit period		Current year
Capital funding required	Yes	Development Contributions/Financial Contributions Depreciation Reserves Borrowing – internal
2015-25 funding	85% 15%	Rate - Targeted Rate - Capital Value – District

Stormwater Activity Table

URBAN STORMWATER		
Removal of water runoff in urban areas resulting from rainfall by conveying to water courses.		
Public benefit	15%	
Private benefit	85%	
Community Outcomes		Interactive Hauraki and Prepared Hauraki.
Benefit to the community as a whole	Yes	Stormwater is important in development of and access to the urban areas.
Benefit to an identifiable part of the community	Yes	Urban community
Benefit to an individual	No	
Exacerbator	Yes	Developed properties increase the intensity of the water runoff with impervious surfaces.
Benefit period		Current year and future periods.
Capital funding required	Yes	Development Contributions/Financial Contributions Depreciation Reserves Borrowing – internal
2015-25 funding	15% 85%	Rate - Capital Value – District Rate - Targeted

Solid Waste Activity Tables

SOLID WASTE MINIMISATION		
Reduction of District wide waste stream to provide environmental and economic benefits.		
Public Benefit	100%	
Private Benefit	0%	
Community Outcomes		Sustainable Hauraki.
Benefit to the Community as a Whole	Yes	Reduction of refuse throughout the District.
Benefit to an Identifiable Part of the Community	No	
Benefit to an Individual	No	
Exacerbator	No	
Benefit Period		Current year and future periods.
Capital Funding Required	No	
2015-25 Funding	100%	Rate - Uniform Annual General Charge.

SOLID WASTE COLLECTION SERVICES – KERBSIDE COLLECTION		
Collection of refuse.		
Public Benefit	10%	
Private Benefit	90%	
Community Outcomes		Interactive Hauraki, Prepared Hauraki and Sustainable Hauraki.
Benefit to the Community as a Whole	Yes	Maintain the attractiveness of the area with a reduction of refuse. Protects public health and assists in fostering a clean and tidy environment.
Benefit to an Identifiable Part of the Community	Yes	Properties provided with a collection service.
Benefit to an Individual	No	
Exacerbator	Yes	People that indiscriminately dispose of their rubbish.
Benefit Period		Current year and future periods
Capital Funding Required	No	
2015-25 Funding	100%	Rate – Targeted

SOLID WASTE COLLECTION SERVICE – TRANSFER STATIONS		
Ownership of transfer stations.		
Public Benefit	55%	
Private Benefit	45%	
Community Outcomes		Sustainable Hauraki.
Benefit to the Community as a Whole	Yes	The transfer stations are available to be used by all members of the public.
Benefit to an Identifiable Part of the Community	No	
Benefit to an Individual	Yes	Users can dispose of their refuse.

SOLID WASTE COLLECTION SERVICE – TRANSFER STATIONS		
Ownership of transfer stations.		
Exacerbator	No	
Benefit Period		Current year and future periods.
Capital Funding Required	Yes	Development Contributions/Financial Contributions Depreciation Reserves Borrowing – internal
2015-25 Funding	100%	Rate – Capital Value – District

LANDFILL AFTERCARE		
Post-closure care of landfills.		
Public Benefit	100%	
Private Benefit	0%	
Community Outcomes		Sustainable Hauraki.
Benefit to the Community as a Whole	Yes	Long term environmental benefit with the management of old landfill sites.
Benefit to an Identifiable Part of the Community	No	
Benefit to an Individual	No	
Exacerbator	No	
Benefit Period		Current year and future periods
Capital Funding Required	Yes	Borrowing – internal
2015-25 Funding	100%	Rate - Uniform Annual General Charge

Community Services (Community Recreation) Activity Tables

LIBRARIES		
Provide access to information, recreation, education and a place for the community to use.		
Public Benefit	80%	
Private Benefit	20%	
Community Outcomes		Lifestyle Hauraki.
Benefit to the Community as a Whole	Yes	Provides support for increasing education and recreation.
Benefit to an Identifiable Part of the Community	No	
Benefit to an Individual	Yes	Library users
Exacerbator	Yes	People who damage books and equipment.
Benefit Period		Current year and future periods
Capital Funding Required	Yes	Development Contributions/Financial Contributions Depreciation Reserves Borrowing - internal
2015-25 Funding	90% 10%	Rate - Uniform Annual General Charge Fees and Charges

SWIMMING POOLS		
Providing and maintaining swimming facilities in the District.		
Public Benefit	90%	
Private Benefit	10%	
Community Outcomes		Lifestyle Hauraki and Prepared Hauraki.
Benefit to the Community as a Whole	No	
Benefit to an Identifiable Part of the Community	Yes	Part of the community that uses the swimming facilities for education, safety and recreation.
Benefit to an Individual	Yes	Pool users
Exacerbator	No	
Benefit Period		Current year and future periods
Capital Funding Required	Yes	Development Contributions/Financial Contributions Depreciation Reserves Borrowing – internal
2015-25 Funding	5% 95%	Fees and charges Rate - Uniform Annual General Charge

EVENTS CENTRE		
Provision of a multi-purpose complex for regional and local sporting and community activities.		
Public Benefit	50%	
Private Benefit	50%	
Community Outcomes		Prepared Hauraki.
Benefit to the Community as a Whole	Yes	Social and recreational use.
Benefit to an Identifiable Part of the Community	Yes	People who have a need to use the centre.
Benefit to an Individual	No	
Exacerbator	No	
Benefit Period		Current year and future periods
Capital Funding Required	Yes	Development Contributions/Financial Contributions Depreciation Reserves Borrowing – internal
2015-25 Funding	45% 10% 45%	Rate - Uniform Annual General Charge Fees and charges Rate - Uniform Annual Charge – Ward

SPORTS FIELDS		
Provision and maintenance of parks used principally for organised sport for the local and wider community.		
Public Benefit	50%	
Private Benefit	50%	
Community Outcomes		Prepared Hauraki.
Benefit to the Community as a Whole	Yes	Improved health and increased social recreation opportunities of the community with participation in active sports.

SPORTS FIELDS

Provision and maintenance of parks used principally for organised sport for the local and wider community.

Benefit to an Identifiable Part of the Community	Yes	Sporting groups
Benefit to an Individual	No	
Exacerbator	No	
Benefit Period		Current year and future periods
Capital Funding Required	Yes	Development Contributions/Financial Contributions Depreciation Reserves Borrowing – internal
2015-25 Funding	50 % 50%	Rate - Uniform Annual General Charge Rate - Uniform Annual Charge – Ward

RECREATION RESERVES

Provision and maintenance of parks and recreational uses for the local and wider community.

Public Benefit	100%	
Private Benefit	0%	
Community Outcomes		Prepared Hauraki and Sustainable Hauraki.
Benefit to the Community as a Whole	Yes	Improved health and increase social recreation opportunities for the community.
Benefit to an Identifiable Part of the Community	Yes	People that have a need to use the facilities.
Benefit to an Individual	No	
Exacerbator	No	
Benefit Period		Current year and future periods
Capital Funding Required	Yes	Development Contributions/Financial Contributions Depreciation Reserves Borrowing – internal
2015-25 Funding	100%	Rate - Uniform Annual Charge – Ward

TRAVELLERS' RESERVES

Providing rest areas for people travelling through and around the District.

Public Benefit	100%	
Private Benefit	0%	
Community Outcomes		Progress Hauraki.
Benefit to the Community as a Whole	Yes	People have a more pleasant trip and are safer more rested drivers.
Benefit to an Identifiable Part of the Community	No	
Benefit to an Individual	No	
Exacerbator	Yes	People needing to use the facilities.
Benefit Period		Current year and future periods
Capital Funding Required	Yes	Depreciation

TRAVELLERS' RESERVES

Providing rest areas for people travelling through and around the District.

		Reserves Borrowing –internal
2015-25 Funding	100%	Rate - Uniform Annual General Charge

NON-RECREATION RESERVES

Provision and maintenance of reserves for District beautification and other minor reserves.

Public Benefit	100%	
Private Benefit	0%	
Community Outcomes		Lifestyle Hauraki and Sustainable Hauraki.
Benefit to the Community as a Whole	Yes	Improve the attractiveness of the District.
Benefit to an Identifiable Part of the Community	No	
Benefit to an Individual	No	
Exacerbator	No	
Benefit Period		Current year and future periods
Capital Funding Required	Yes	Depreciation Reserves Borrowing – internal
2015-25 Funding	100%	Rate - Uniform Annual General Charge

TOWN CENTRES

Development and maintenance of town centres.

Public Benefit	100%	
Private Benefit	0%	
Community Outcomes		Lifestyle Hauraki and Progress Hauraki.
Benefit to the Community as a Whole	Yes	Improved economic benefit with an updated and modern town centre.
Benefit to an Identifiable Part of the Community	Yes	Local businesses
Benefit to an Individual	No	
Exacerbator	No	
Benefit Period		Current year and future periods.
Capital Funding Required	No	
2015-25 Funding	60% 40%	Rate - Uniform Annual Charge – Ward Rate - Annual Charge – Ward Business

SPORTS COORDINATOR		
To encourage and support the community to participate in sporting activities.		
Public Benefit	100%	
Private Benefit	0%	
Community Outcomes		Prepared Hauraki.
Benefit to the Community as a Whole	Yes	Social and health benefits by encouraging people to play active sports.
Benefit to an Identifiable Part of the Community	No	
Benefit to an Individual	No	
Exacerbator	No	
Benefit Period		Current year and future periods
Capital Funding Required	No	
2015-25 Funding	100%	Rate - Uniform Annual General Charge

Community Services (Community Facilities) Activity Tables

CEMETERIES BURIALS		
Providing locations and interment services for caskets and ashes.		
Public Benefit	10%	
Private Benefit	90%	
Community Outcomes		Prepared Hauraki.
Benefit to the Community as a Whole	Yes	Health and environmental benefits by burials performed properly.
Benefit to an Identifiable Part of the Community	No	
Benefit to an Individual	Yes	Person is able to be buried locally.
Exacerbator	Yes	People wanting to be buried in the District.
Benefit Period		Current year and future periods
Capital Funding Required	Yes	Reserves Borrowing – internal
2015-25 Funding	100%	Fees and charges

CEMETERIES RESERVES		
Maintaining the area where caskets and ashes have been interred.		
Public Benefit	100%	
Private Benefit	0%	
Community Outcomes		Prepared Hauraki.
Benefit to the Community as a Whole	Yes	People that have a need to use the facilities.
Benefit to an Identifiable Part of the Community	No	
Benefit to an Individual	No	
Exacerbator	No	
Benefit Period		Current year and future periods

CEMETERIES RESERVES

Maintaining the area where caskets and ashes have been interred.

Capital Funding Required	Yes	Depreciation Reserves Borrowing – internal
2015-25 Funding	100%	Rate - Uniform Annual General Charge

TOWN HALLS

Provision of Council halls in Paeroa, Ngatea and Waihi.

Public Benefit	90%	
Private Benefit	10%	
Community Outcomes		Prepared Hauraki.
Benefit to the Community as a Whole	Yes	Social and recreational use.
Benefit to an Identifiable Part of the Community	Yes	Being able to use a hall in the local area.
Benefit to an Individual	Yes	Hall users
Exacerbator	Yes	People wanting to book a hall.
Benefit Period		Current year and future periods
Capital Funding Required	Yes	Depreciation Reserves Borrowing – internal
2015-25 Funding	90% 10%	Rate - Uniform Annual General Charge Fees and Charges

RURAL HALL ASSISTANCE

Assistance to and support of community halls in the District.

Public Benefit	90%	
Private Benefit	10%	
Community Outcomes		Prepared Hauraki.
Benefit to the Community as a Whole	Yes	Social and recreational use.
Benefit to an Identifiable Part of the Community	Yes	Being able to use a hall in the community area.
Benefit to an Individual	Yes	Hall users.
Exacerbator	Yes	People wanting to book a hall.
Benefit Period		Current year and future periods
Capital Funding Required	Yes	Development Contributions/Financial Contributions Depreciation Reserves Borrowing – internal
2015-25 Funding	100%	Rate -Targeted Community Hall Rates

PUBLIC TOILETS		
Public toilet facilities are provided by the Council throughout the District.		
Public Benefit	100%	
Private Benefit	0%	
Community Outcomes		Prepared Hauraki and Progress Hauraki.
Benefit to the Community as a Whole	Yes	Health, environmental and convenience.
Benefit to an Identifiable Part of the Community	No	
Benefit to an Individual	Yes	Facilities available when travelling through and around the District.
Exacerbator	Yes	People needing to use the facilities.
Benefit Period		Current year and future periods
Capital Funding Required	Yes	Development Contributions/Financial Contributions Depreciation Reserves Borrowing – internal
2015-25 Funding	100%	Rate - Uniform Annual General Charge

PENSIONER HOUSING		
Maintaining existing Council housing for the elderly in the District.		
Public Benefit	20%	
Private Benefit	80%	
Community Outcomes		Lifestyle Hauraki and Prepared Hauraki.
Benefit to the Community as a Whole	Yes	Social benefit of helping the elderly in the community.
Benefit to an Identifiable Part of the Community	Yes	Pensioners
Benefit to an Individual	Yes	Residents of the pensioner flats
Exacerbator	Yes	Pensioners that need accommodation
Benefit Period		Current year and future periods
Capital Funding Required	Yes	Depreciation Reserves Borrowing – internal
2015-25 Funding	100%	Fees and charges

Community Development Activity Tables

ECONOMIC DEVELOPMENT		
Providing leadership to stimulate growth and development within the District.		
Public Benefit	80%	
Private Benefit	20%	
Community Outcomes		Progress Hauraki.
Benefit to the Community as a Whole	Yes	Improvement in the economy of the District.

ECONOMIC DEVELOPMENT

Providing leadership to stimulate growth and development within the District.

Benefit to an Identifiable Part of the Community	Yes	Support for local businesses and organisations.
Benefit to an Individual	Yes	Local businesses and organisations.
Exacerbator	Yes	Organisations that are assisted in setting up their business in the District.
Benefit Period		Current year and future periods
Capital Funding Required	No	
2015-25 Funding	80% 20%	Rate - Uniform Annual General Charge Rate - Capital Value District differential on commercial/industrial.

INFORMATION CENTRES – DISTRICT (LOCAL)

Provision of a centralised and easily recognised repository for information about local attractions and visitor events.

Public Benefit	80%	
Private Benefit	20%	
Community Outcomes		Progress Hauraki.
Benefit to the Community as a Whole	Yes	Improved economy because of support for tourism.
Benefit to an Identifiable Part of the Community	No	
Benefit to an Individual	Yes	People who visit the centres.
Exacerbator	No	
Benefit Period		Current year and future periods
Capital Funding Required	No	
2015-25 Funding	40 % 30 % 30%	Rate - Uniform Annual General Charge Rate - Uniform Annual Charge – Ward Rate - Annual Charge – Ward Business

INFORMATION CENTRES – I-SITE (REGIONAL)

Provision of a centralised and easily recognised repository for information about local attractions and visitor events.

Public Benefit	80%	
Private Benefit	20%	
Community Outcomes		Progress Hauraki.
Benefit to the Community as a Whole	Yes	Improved economy because of support for tourism.
Benefit to an Identifiable Part of the Community	No	
Benefit to an Individual	Yes	People who visit the centres.
Exacerbator	No	
Benefit Period		Current year and future periods
Capital Funding Required	No	
2015-25 Funding	60% 20% 20%	Rate - Uniform Annual General Charge Rate - Uniform Annual Charge – Ward Rate – Annual Charge – Ward Business

TOWNSHIP COORDINATORS

The fostering of business growth in the towns and the coordination of events and promotional activities for the benefit of the community.

Public Benefit	50%	
Private Benefit	50%	
Community Outcomes		Lifestyle Hauraki and Progress Hauraki.
Benefit to the Community as a Whole	Yes	Revitalisation of communities.
Benefit to an Identifiable Part of the Community	Yes	Specifically supporting local communities.
Benefit to an Individual	No	
Exacerbator	No	
Benefit Period		Current year and future periods
Capital Funding Required	No	
2015-25 Funding	50% 50%	Rate - Uniform Annual Charge – Ward Rate - Annual Charge – Ward Business

DESTINATION COROMANDEL

The marketing of Hauraki (the Southern Coromandel) to both domestic and international tourism markets through regional branding, destination management, events management and the development of the Information Centre.

Public Benefit	60%	
Private Benefit	40%	
Community Outcomes		Progress Hauraki.
Benefit to the Community as a Whole	Yes	Increase in general economic well being of the District.
Benefit to an Identifiable Part of the Community	Yes	Businesses involved in tourism and supporting services.
Benefit to an Individual	Yes	Not identifiable.
Exacerbator	No	
Benefit Period		Current year and future periods
Capital Funding Required	No	
2015-25 Funding	100%	Rate - Capital Value – District

COMMUNITY INITIATIVES

Provide leadership to social, cultural & environmental initiatives throughout the District.

Public Benefit	100%	
Private Benefit	0%	
Community Outcomes		Lifestyle Hauraki and Progress Hauraki.
Benefit to the Community as a Whole	Yes	Support through social, cultural and environmental projects.
Benefit to an Identifiable Part of the Community	No	
Benefit to an Individual	No	
Exacerbator	No	
Benefit Period		Current year and future periods
Capital Funding Required	No	

COMMUNITY INITIATIVES

Provide leadership to social, cultural & environmental initiatives throughout the District.

2015-25 Funding	100%	Rate - Uniform Annual General Charge
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Regulatory Services Activity Tables**ANIMAL CONTROL**

To assist the health and safety and well-being of the public by the control of animals in the District.

Public Benefit	100%	
Private Benefit	0%	
Community Outcomes		Interactive Hauraki and Lifestyle Hauraki.
Benefit to the Community as a Whole	Yes	Safer environment for the community to live and work in.
Benefit to an Identifiable Part of the Community	No	
Benefit to an Individual	No	
Exacerbator	Yes	People who allow their animals to be a hazard to the community.
Benefit Period		Current year and future periods
Capital Funding Required	No	
2015-25 Funding	95% 5%	Rate - Uniform Annual General Charge Fees and charges

DOG REGISTRATION

To ensure dogs are registered in the District as per the Dog Control Act, 1996.

Public Benefit	75%	
Private Benefit	25%	
Community Outcomes		Legislative Requirement
Benefit to the Community as a Whole	Yes	Community has the knowledge that dogs are registered in the District. The Council's legislative requirement is fulfilled.
Benefit to an Identifiable Part of the Community	No	
Benefit to an Individual	Yes	Registered dog owners.
Exacerbator	Yes	Owners with dogs that require registering.
Benefit Period		Current year
Capital Funding Required	No	
2015-25 Funding	100%	Fees and charges

HEALTH

To improve, promote and protect public health as required by the Public Health Act, 1956 and the Resource Management Act, 1991.

Public Benefit	100%	
Private Benefit	0%	
Community Outcomes		Lifestyle Hauraki and Sustainable Hauraki.
Benefit to the Community as a Whole	Yes	Improving public health and community safety.
Benefit to an Identifiable Part of the Community	No	
Benefit to an Individual	No	
Exacerbator	Yes	Properties that require licensing. People who cause nuisance situations that the Council has to manage.
Benefit Period		Current year
Capital Funding Required	No	
2015-25 Funding	75% 25%	Rate - Uniform Annual General Charge Fees and charges

LIQUOR LICENSING

To control the sale and supply of liquor as required by the Sale and Supply of Alcohol Act, 2012.

Public Benefit	100%	
Private Benefit	0%	
Community Outcomes		Interactive Hauraki and Lifestyle Hauraki.
Benefit to the Community as a Whole	Yes	Improving public health and community safety.
Benefit to an Identifiable Part of the Community	No	
Benefit to an Individual	No	
Exacerbator	Yes	Properties that require licensing.
Benefit Period		Current year
Capital Funding Required	No	
2015-25 Funding	75% 25%	Rate - Uniform Annual General Charge Fees and charges

BUILDING SERVICES

To ensure that buildings are safe and sanitary and to protect other property from physical damage.

Public Benefit	35%	
Private Benefit	65%	
Community Outcomes		Interactive Hauraki, Lifestyle Hauraki and Prepared Hauraki.
Benefit to the Community as a Whole	Yes	The monitoring and enforcement of building and health standards protects the rights and quality of life of all residents and visitors.
Benefit to an Identifiable Part of the Community	Yes	Building owners and occupiers
Benefit to an Individual	No	
Exacerbator	Yes	People that require building consents.
Benefit Period		Current year and future periods

BUILDING SERVICES

To ensure that buildings are safe and sanitary and to protect other property from physical damage.

Capital Funding Required	No	
2015-25 Funding	50% 50%	Rate - Uniform Annual General Charge Fees and charges

RESOURCE MANAGEMENT IMPLEMENTATION

To ensure the growth and development of the District is in accordance with the provisions of the District Plan and the Resource Management Act, 1991.

Public Benefit	80%	
Private Benefit	20%	
Community Outcomes		Interactive Hauraki and Sustainable Hauraki.
Benefit to the Community as a Whole	Yes	Protects community from potential negative environmental impacts.
Benefit to an Identifiable Part of the Community	Yes	Neighbouring properties of the consent property.
Benefit to an Individual	Yes	Consent holder
Exacerbator	Yes	People who are required to apply for a consent
Benefit Period		Current year
Capital Funding Required	No	
2015-25 Funding	55% 45%	Rate - Uniform Annual General Charge Fees and charges

RURAL FIRES

To build and maintain a response capacity to an outbreak of fire in the rural environment of the District.

Public Benefit	100%	
Private Benefit	0%	
Community Outcomes		Prepared Hauraki.
Benefit to the Community as a Whole	Yes	Mandatory requirement under current legislation. Helps to protect DOC and National Park areas.
Benefit to an Identifiable Part of the Community	Yes	Rural areas
Benefit to an Individual	No	
Exacerbator	Yes	People who start fires.
Benefit Period		Current year
Capital Funding Required	No	
2015-25 Funding	100%	Rate - Capital Value District

CIVIL DEFENCE

To provide for planning and preparation for emergencies and for response and recovery in the event of an emergency.

Public Benefit	100%	
Private Benefit	0%	
Community Outcomes		Prepared Hauraki.
Benefit to the Community as a Whole	Yes	Mandatory requirement under current legislation. People are better protected in the event of a civil defence emergency.
Benefit to an Identifiable Part of the Community	No	
Benefit to an Individual	No	
Exacerbator	No	
Benefit Period		Current year
Capital Funding Required	No	
2015-25 Funding	100%	Rate - Uniform Annual General Charge