
Revenue and Financing Policy

Proposal

The Council's Revenue & Financing Policy (the Policy) is reviewed every three years. This is to ensure that the policy is still appropriate in the light of changing circumstances and consistent with assumptions being made by the Council in the preparation of its Long-term Plan. The Policy is required to be adopted and then included in the Long-term Plan.

A copy of the draft 2024 Revenue & Financing Policy is available online at www.pncc.govt.nz/ltf or on request.

Public consultation on the draft Revenue & Financing Policy will be open from 8 April to 9 May. You can make a submission online at www.pncc.govt.nz, by post or deliver to the Council's office as outlined below.

This proposal seeks to adopt a new Policy that incorporates the following key changes to the present Policy adopted in 2021:

- Recognition of the proposed introduction of a targeted rate to fund activities that primarily contribute to the Council's Goal 1 (An innovative & growing city). These activities include transport, economic development, urban design and housing. This change is part of the Council's proposal to modify the rating system so that a portion of the rates is based on the capital value. The draft Policy assumes the general rate will continue to be based on the land value. However, following the consideration of submissions on the rating proposals the Council may need to amend this in the final Policy if it decides to adopt one of the other options.
- Noting the Council may, when borrowing headroom is constrained, consider making use of the provisions of the Infrastructure Funding and Financing Act for projects that meet the legislative criteria.
- Acknowledgement the Policy supports the principles set out in the pre-ambles to the Te Ture Whenua Maori Act 1996.

- Reformatting the layout to match the activity and groups of activity structure being used in the Long-term Plan.
- Amending the policy expectations for the animal management activity to be that between 60-79% of the costs of providing the activity are to be covered from revenue from dog owners rather than the present policy expectation of 80-100%.

The Council has considered a series of reports during the development of the draft Long-term Plan that address revenue and financing issues and in particular options for changing the rating system. These reports are available to view on-line.

Consultation Process

Enquiries about the draft 2024 Revenue & Financing Policy can be made to Steve Paterson, Strategy Manager - Finance on phone (06) 356 8199 or email steve.paterson@pncc.govt.nz

Submissions on the Policy open on 8 April and close on 9 May 2024 and can be made by one of the following means:

email	freepost	deliver
submission@pncc.govt.nz	Revenue & Financing Policy Submissions Palmerston North City Council Free Post PX33317 Palmerston North DX Sort	Customer Services Centre Civic Administration Building The Square Palmerston North

Revenue and Financing Policy

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Introduction

The Local Government Act 2002 (The Act) requires the adoption of policies that outline how operating and capital expenditure will be funded for each activity. They are aimed at providing predictability and certainty about sources and levels of funding.

The Act requires the Council to manage its finances prudently and in a way that promotes the current and future interests of the community. The Council must ensure that each year's projected operating revenues are set at a level sufficient to meet that year's projected operating expenses and that its long-term development programme is financially sustainable.

In deciding the most appropriate funding source for each activity the Council must consider:

- the community outcomes to which the activity primarily contributes; and
- the distribution of benefits between the community as a whole, any identifiable part of the community, and individuals; and
- the period in or over which those benefits are expected to occur; and
- The extent to which the actions or inactions of particular individuals or a group contribute to the need to undertake the activity; and
- the costs and benefits, including consequences for transparency and accountability, of funding the activity distinctly from other activities; and
- the overall impact of any allocation of liability for revenue needs on the current and future social, economic, environmental and cultural well-being of the community.

In its long-term plan (LTP) the Council identifies the Vision, Goals and Strategies that represent its desired community outcomes.

Vision

He iti ra, he iti pounamu. Small city benefits, big city ambition

Goals

Goal 1: An innovative and growing city

Goal 2: A creative and exciting city

Goal 3: A connected and safe community

Goal 4: A sustainable and resilient city

The Council's activities have been grouped into major groups of activities, as follows:

- Innovative and Growing City
- Transport (incorporating Roading and Footpaths)
- Creative and Exciting City
- Connected and Safe Community
- Sustainable and Resilient City
- Stormwater
- Wastewater
- Water Supply
- Supporting the Organisation

The relationships between these groups of activities and the identified community outcomes (Council's Vision and Goals) are outlined in detail in each Activity page of the LTP.

Funding of operating expenses

The Council has made a determination as to the most appropriate way of funding the operating expenses for each activity. This was based on an assessment of the nature of the benefits provided from the activity, and who benefits (i.e. the whole community, identifiable groups or individuals) and for what period. Following this there was an assessment of the potential impact on the wider

community well-being. Taking these into account funding source proportions were then attributed using the following scale:

High	80-100%
Med/high	60-79%
Med	40-59%
Med/low	20-39%
Low	0-19%

The specified funding source proportions are indicative only. They are not intended as an exact realisable proportion, rather as a guideline. It is recognised that within each activity there may be justification for variation from those proportions on a case-by-case basis. The basis for such variations will need to rest in the criteria outlined below.

In general terms the Council believes that:

- an activity should be collectively funded if the benefits of the activity are largely received by the broader community without differentiation, in equivalent proportions, and the costs of the activity cannot easily be attributed to an individual or group of individuals.

For example: civil defence. Everyone benefits. No individual can be responsible for the costs. Therefore it is entirely publicly funded.

- an activity should be funded on a user-pays basis if an individual or group of individuals directly receives benefits of the activity exclusively, and the costs of the activity can easily be attributed to that individual or group of individuals.

For example: Private Planning Services. Only those who seek resource consents benefit from them so they can be held responsible for the costs. Therefore it should be entirely funded by users.

- an activity should be funded by an exacerbator if the benefits of the activity are largely received by the broader community

without differentiation, in equivalent proportions, but the costs of the activity can be attributed to an individual or group of individuals.

For example: parking enforcement. Everyone faces the cost of unavailability of public parking if someone parks over the time they're allowed. The individual who parked over time can be held directly responsible for that cost. Therefore the public cost can be privately borne completely by that individual.

- an activity can be funded from other sources if the benefits of the activity are largely received by the broader community without differentiation, in equivalent proportions, but the costs of the activity can be met by other means.

For example: roading. Everyone benefits. No individual can be responsible for the costs. However, the Council is eligible for central government subsidies from organisations such as the New Zealand Transport Agency Waka Kotahi (NZTA). Therefore it is entirely publicly funded, but a proportion of the costs is recouped from 'other' sources.

- although the Council believes that it would be appropriate to charge for some activities on a user-pays basis this is not always practicable and sometimes a proxy is required.

For example: wastewater. Everyone benefits although the extent of use depends on the nature of the use of the property. Trade waste can be measured and separately charged for. It is not practical to measure other non-residential users with higher volumes, such as motels or hospitals but a proxy of the number of pans can be used. Likewise, a targeted rate in the form of a fixed annual charge for each separately occupied portion of a rating unit is seen as a reasonable proxy for residential property.

The tables that follow show this analysis for each activity within the groups of activities. A summary is provided on the final page of the policy.

The process for funding operating costs of these activities is as follows:

- Any operating grants or subsidies for a particular activity are used to reduce the gross cost.
- Where it is practical to recover the designated portion of the net operating cost of an activity from a private user or exacerbator, fees and charges are set at levels designed to achieve this, provided there are no legislative constraints.
- Where a fee or charge is not practical, targeted rates may be set in accordance with Council's rating policies.
- Any net income from investments or fuel taxes may then be applied and any residual requirement will be funded through general rates and/or uniform annual general charges (UAGC) – these latter rates and charges will be set on a differential basis according to Council's rating policies. For the purposes of this policy any reference to general rates as a funding source is considered to include UAGCs.
- Rating policies including the details of targeted rates, the level of the UAGC, the choice of valuation base for the general rate and the details of the differential system will be outlined in the Funding Impact Statement in the LTP or Annual Plan as appropriate.

Funding of capital expenditure

The Council takes a consolidated corporate approach to the management of its financial position. Through its LTP it determines what capital expenditure is sustainable within the prudent guidelines it has set itself. These parameters are contained in the Financial Strategy.

Asset management plans are maintained for all infrastructural services and these provide information about asset condition and asset renewals required to maintain desired service levels.

Routine ongoing plant and equipment purchases are funded from operating revenue and proceeds of asset sales.

Renewals are funded from subsidies and grants (when available), revenue and, in extenuating circumstances, from borrowing.

New capital developments are funded from subsidies and grants (when available), user contributions, reserves, asset sales and, where necessary, from borrowing.

If the borrowing headroom is constrained the Council will consider making use of the provisions of the Infrastructure Funding and Financing Act for projects or groups of projects that meet the legislative criteria.

Through the application of its Development Contributions policy, the Council seeks to obtain contributions to fund infrastructure required due to city growth.

Borrowing is an appropriate funding mechanism to enable the effect of peaks in capital expenditure to be smoothed and to enable the costs of major developments to be borne by those who ultimately benefit from the expenditure. This is known as the 'intergenerational equity principle' and means that the costs of any expenditure should be recovered from the community at the time or over the period the benefits of that expenditure accrue. It is not appropriate or sustainable for all capital expenditure to be funded from borrowings. In periods of low capital expenditure borrowings should be reduced.

Te Ture Whenua Maori Principles

The Policy supports the principles set out in the preamble to Te Ture Whenua Maori Act 1993. These principles include recognition that land is taonga tuku iho of special significance to Maori, and for facilitation of the occupation, development, and utilisation of that land for the benefit of the owners, their whanau, and their hapu.

REVENUE SOURCE	POLICY FOR FUNDING OPERATING EXPENSES ¹	POLICY FOR FUNDING CAPITAL EXPENDITURE ²
General Rates		
<p>General rates are currently set at rates of cents in the dollar of land value, calculated differentially based on the following classifications (and further sub-classifications) of property:</p> <ul style="list-style-type: none"> • Single-unit Residential • Multi-unit residential • Non-residential • Miscellaneous • Rural/semi-serviced <p>Its incidence is modified by a uniform annual general charge (UAGC).</p>	<p>General rates will be primarily used to fund those activities, or parts of activities, that benefit the community in general and where no identifiable individuals or groups benefit in a significantly different way from the rest of the community.</p> <p>General rates may also be used where the use of direct charging would discourage use, when encouraging use of the service is an explicit objective, or important to achieving the community outcomes to which the activity is intended to contribute.</p> <p>General rates may also be used where it is impractical, or too administratively expensive, to fund the activity from other funding sources.</p> <p>General rates are currently apportioned according to the land value and deemed use of each property.</p> <p>National studies have concluded that capital value is a better measure of benefits received from council services and of a ratepayer's ability to afford rates. The Council has recently reviewed the rating system and proposes to retain the land value as the base for the general rate. However, it is also proposing to introduce a targeted rate to fund goal one (innovative and growing city) activities including transport, economic development, urban design and housing) and that this rate will be based on the capital value. This policy would enable a change to a capital value base for the general rate following appropriate public consultation.</p>	<p>General rates may be used to retire debt.</p> <p>General rates may be used to purchase assets where the Council determines that funding the assets from debt is not the preferred option.</p>

1. Operating expenses are those incurred to provide the day to day activities of the Council and include the costs of staff and consumables. Operating expenses are funded from the sources mentioned and for the reasons outlined.

2. Capital expenditures include those to purchase, build or acquire physical assets into council ownership. Such assets have service lives of more than one year. The principle of "intergenerational equity" says that expenditure that provides benefits over time should be funded over the same period, so that each generation of users pays a fair share.

Capital expenditures also include the renewal or replacement of existing assets. These are usually funded from resources built up from the revenue sources that fund the particular activity.

They also include debt repayment.

REVENUE SOURCE	POLICY FOR FUNDING OPERATING EXPENSES ¹	POLICY FOR FUNDING CAPITAL EXPENDITURE ²
	<p>Use of property is determined according to whether its primary use is single-unit residential, multi-unit residential, non-residential, miscellaneous or rural/semi-serviced. Each type of property pays different rates (cents in the dollar of land value). These differentials are designed to achieve an apportionment of rates that more closely reflects the estimated value of services received by each classification of property, after modification by the use of the UAGC and fixed charges (targeted rates).</p> <p>The UAGC is a fixed charge per rating unit which the Council treats as a part of the general rate. It is used as a mechanism to ensure each rating unit contributes a minimum amount of the general rate and also to moderate rates on high value properties.</p>	
Targeted Rates		
<p>Targeted rates, in the form of fixed amounts are set to cover the net cost of water, wastewater and rubbish/recycling.</p> <p>Targeted rates, based on the capital value and applied differentially will be set to cover the net cost of the goal 1 activities of the Council (transport, economic development, urban design and housing).</p> <p>Targeted rates may be set to fund the operation of</p>	<p>Targeted rates may be used to fund activities which identifiable categories of ratepayer, or ratepayers in identifiable locations, receive benefits from the activity to be funded in a significantly different way from other ratepayers.</p> <p>Targeted rates may be set as a fixed annual amount, or based on some other legally permissible basis such as land or capital value. They may be set differentially depending the location or classification of ratepayer or the nature of the service being provided.</p> <p>Targeted rates may be set for the purpose of achieving a more fair, efficient or transparent allocation of costs across the community.</p>	<p>Targeted rates may be used to retire debt, where the debt arose from the purchase of assets used for the activity funded from the targeted rate.</p> <p>Targeted rates may be used to purchase physical assets, where the Council determines that funding the assets from debt is not the preferred option, and the assets are to be used for the activity funded from the targeted rate.</p>

REVENUE SOURCE	POLICY FOR FUNDING OPERATING EXPENSES ¹	POLICY FOR FUNDING CAPITAL EXPENDITURE ²
Business Improvement Districts (BIDs) if such districts are established at the community's request.		
Lump sum contributions		
These are a mechanism for enabling ratepayers to elect to pay for capital projects by lump sums instead of by targeted rates.	Operating costs are not funded from lump sum contributions.	The Council may fund capital projects in whole or part through lump sum contributions.
Fees and charges		
A wide range of fees and charges are made to cover either the whole or part of the cost of activities.	<p>Fees and charges will generally be used for services where the benefit is entirely, or in part, to the direct user of the service and where the use of the service is at the discretion of the user. This includes fees for various consents, licences, permits and property information. The user charge may recover all, including a market return on the value of the Council's investment, or part of the cost of the activity.</p> <p>Where the Council needs to ration the use of an activity, it may charge at a level above what would be necessary to recover the costs of the activity.</p> <p>Fees and charges may be in the form of fines, penalties or similar and used where the Council wishes to modify the behaviours that impose cost, or inconvenience, on other members of the community.</p>	<p>User charges may be used to retire debt, where the debt arose from the purchase of assets used for the activity funded by the user charge.</p> <p>User charges may be used to purchase physical assets, where the Council determines that funding the assets from debt is not the preferred option, and the assets are to be used for the activity</p>

REVENUE SOURCE	POLICY FOR FUNDING OPERATING EXPENSES ¹	POLICY FOR FUNDING CAPITAL EXPENDITURE ²
		funded from the user charge.
Interest and dividends from investments		
The Council receives interest and dividends from its investments and short-term cash management.	Ordinary budgeted interest and dividends, along with any other investment income, is treated as general revenue.	Investment income may be used to retire debt when that income has not been budgeted for other purposes.
Borrowing		
Borrowing involves the taking on of debt and in normal circumstances is only appropriate to fund assets with long lives.	<p>Unless there are exceptional circumstances the Council will not borrow to fund operating costs.</p> <p>Some expenses that are classified as operating do provide a longer term benefit and in such situations the Council may consider borrowing to fund them (if the sum involved is significant) then repay the sum borrowed from revenue over the estimated period of benefit. Development and implementation of enterprise wide information management systems fit this criteria.</p>	Borrowing is the preferred means of funding capital expenditure because it promotes intergenerational fairness. What is an appropriate level of borrowing is assessed against criteria in the Council's Financial Strategy.
Proceeds from asset sales		
These are the sums received when physical assets are sold.	Operating costs are not funded from asset sales.	Proceeds from asset sales are an appropriate source for purchasing assets or

REVENUE SOURCE	POLICY FOR FUNDING OPERATING EXPENSES ¹	POLICY FOR FUNDING CAPITAL EXPENDITURE ²
		retiring debt because they have a neutral effect on Council's financial position (assets versus liabilities).
Development contributions		
Development contributions are sums payable or assets transferred to Council by developers or new service users to cover the costs imposed on infrastructure and facilities by growth in numbers of users.	Operating costs are not funded from development contributions.	Development contributions will be used to fund that proportion of new asset expenditure that is made necessary by increased demand as a result of growth in the number of users. Contributions will be calculated in accordance with the Council's Development Contributions Policy.
Financial contributions under Resource Management Act		
Financial contributions are sums payable, or assets transferred to Council by developers or new service users to enable mitigation, avoidance or remedying of adverse effects arising from subdivision or development.	Operating costs are not funded from financial contributions.	Financial contributions may be used to fund that proportion of new asset expenditure that is made necessary by the effects of subdivision and development. The contribution may be required as a condition

REVENUE SOURCE	POLICY FOR FUNDING OPERATING EXPENSES ¹	POLICY FOR FUNDING CAPITAL EXPENDITURE ²
		of consent, in accordance with any relevant rule in the District Plan.
Grants and subsidies		
<p>These are payments from external agencies and are usually for an agreed specified purpose.</p> <p>The main source of these are NZTA subsidies for road maintenance, renewals and improvements.</p>	Grants and subsidies will be used for operating expenses only when this is consistent with the purpose for which they were given.	Grants and subsidies will be used for capital expenditure only when this is consistent with the purpose for which they were given.

Innovative and Growing City

Nature of Activity	Who Benefits	Period of Benefit	Who Creates Need	(Funding Source Proportion #)	Funding Source Rationale
Economic development					
<p>Economic development</p> <p>International relations</p> <p>City marketing</p> <p>Economic events</p>	<p>Individual businesses will benefit directly from specific initiatives and events</p> <p>Entire economy benefits from</p>	<p>Short-term business support initiatives, but on-going benefits of infrastructure development and flow-on effects</p>	<p>Entire economy displays need for economic development</p> <p>Businesses display specific need for</p>	<p>General, or targeted rates, but with business differential (high)</p> <p>Central government funding (low)</p>	<p>As the entire city benefits from the economic returns from this expenditure the cost should be funded from general</p>

Nature of Activity	Who Benefits	Period of Benefit	Who Creates Need	(Funding Source Proportion #)	Funding Source Rationale
	improved economic activity, choice, employment opportunities and incomes	Ongoing benefits for entire economy The benefits of events are both immediate and longer term, the latter bringing the perception of vibrancy of the city	support services and infrastructure Need is created by those who wish to stage events	Other territorial local authorities (low) Private sector (low)	rates or targeted rates for all ratepayers Most businesses benefit from increased economic activity so should contribute a greater portion of the cost through the application of a differential on the general or targeted rate
Conference and function centre	Individual users benefit from the provision of the Conference and Function Centre Accommodation, food and other businesses benefit from the presence of the users of the centre	Benefits are on-going	Need is created by those who wish to stage events, functions and conferences	General or targeted rates (medium/low) Fees and charges (medium/high)	Individual users of the conference and function centre should pay market rates for its use As the entire City benefits from the economic returns from this expenditure the cost should be funded from general rates

Nature of Activity	Who Benefits	Period of Benefit	Who Creates Need	(Funding Source Proportion #)	Funding Source Rationale
					Many businesses benefit from increased economic activity so should contribute a greater portion of the cost through the application of a differential on the general or targeted rate
Investment property Investments in companies (including airport)	The entire community benefits from the Council obtaining positive net financial returns on its investments The entire community benefits from the Council making sound strategic investments Lessees and users benefit from the provision of property	Benefits are ongoing	Need for strategic investments is created by community as a whole	General or targeted rates (high) Net cost or return from investments	Commercial investments are expected to generate a net return that can benefit the city as a whole and lead to lower rates, fees and charges Strategic investments benefit the whole city and so it is appropriate to fund any net cost from general rates or a targeted rate for all ratepayers

Nature of Activity	Who Benefits	Period of Benefit	Who Creates Need	(Funding Source Proportion #)	Funding Source Rationale
Housing					
Building services	<p>The entire community benefits from safe reliable infrastructure and resources and consistent, transparent Council procedures</p> <p>Developers and property owners benefit from the building services advice, information and certainty provided by the Council</p>	Benefits of regulation in general are ongoing even though the specific regulations may change over time	<p>Need is created by the following:</p> <ul style="list-style-type: none"> entire community for structure, consistency and certainty those who do not comply with the rules (i.e. exacerbators) property developers and building owners seeking building consents Council for rules to protect its position and manage its risk exposure 	<p>General rates (medium/low)</p> <p>Fees and charges (medium/high)</p>	<p>As the main beneficiaries are property developers and building owners they should pay for the majority of the cost of the activity</p> <p>No particular group or individual benefits more than others so the residual cost should be allocated to the whole city as part of the general rate</p>
Housing & future development	The entire community benefits from Council's efforts to provide an appropriate framework to encourage development and housing	Benefits are ongoing	Need is created by the entire community for structure, consistency and certainty and a range of options for housing	General or targeted rates (high)	As the community at large benefits from this activity it is appropriate that the costs be funded as a public good from general or targeted rates

Nature of Activity	Who Benefits	Period of Benefit	Who Creates Need	(Funding Source Proportion #)	Funding Source Rationale
<p>Planning services – public (includes planning advice, information, monitoring and enforcement)</p> <p>Planning services – private (resource consent processing)</p>	<p>The entire community benefits from safe reliable infrastructure and resources and consistent, transparent Council procedures</p> <p>The entire community benefits from advice relating to potential resource consents or resource management as well as from resource consent monitoring and enforcement activities</p> <p>Developers and property owners benefit from the resource consent advice, information and certainty provided by the Council</p>	<p>Benefits of regulation in general are ongoing even though the specific regulations may change over time</p> <p>Benefits of providing free information to the public and monitoring resource consents are ongoing</p>	<p>Need for information is created by entire community</p> <p>Need for enforcement is created by those who do not comply with the rules (i.e. exacerbators)</p> <p>Need is created by developers and property owners seeking resource consents</p>	<p>Planning services – public: General or targeted rates (high) Fees and charges (low)</p> <p>Planning services – private: Fees and charges (high)</p>	<p>No particular group or individual benefits more than others from the provision of information, monitoring and enforcement activities so the cost should be allocated to the whole City as part of the general or a targeted rate</p> <p>As the main beneficiaries of processing resource consents are property developers and building owners they should pay for the cost of the activity</p>
Social housing	People on low	Benefits accrue through the period of	Need is created by	Fees and charges	As the main beneficiaries of the

Nature of Activity	Who Benefits	Period of Benefit	Who Creates Need	(Funding Source Proportion #)	Funding Source Rationale
	<p>incomes who:</p> <ul style="list-style-type: none"> • are superannuitants; or • have long-term disabilities; or • experience barriers to renting in the private market <p>The whole community benefits from people having access to adequate housing</p>	<p>tenancy</p> <p>Benefits to the whole community are ongoing</p>	<p>the housing tenants</p>	<p>(high)</p> <p>General or targeted rates (low)</p> <p>The Council recognises that fees and charges are currently not sufficient to meet this revenue target & is investigating how best to address this</p>	<p>activity are those who use the service the cost should be borne by the users taking into account Council's rental policies for tenants which are based on a tenant's income</p> <p>As far as practicable it has been the intention that this activity standalone financially and is fully funded from rental income</p> <p>Although central government funding assistance is sought (if available) it is recognised that at times it may be necessary for the activity to receive support from general or targeted rates</p>

Nature of Activity	Who Benefits	Period of Benefit	Who Creates Need	(Funding Source Proportion #)	Funding Source Rationale
Urban Design					
<p>City Centre</p> <p>Place activation</p> <p>Placemaking</p> <p>Urban design</p>	<p>The entire community benefits from activity that leads to increased city centre vibrancy and improved perceptions of the City</p> <p>It also benefits from the development of accessible, active, comfortable and social public spaces</p> <p>The business community benefits from spending by visitors attracted to the central city</p> <p>The entire community benefits from increased citywide knowledge of the principles of good urban design</p>	Benefits are ongoing	Need is created by the entire community who wish live in an environment that is interesting and vibrant	<p>General or targeted rates (high)</p> <p>Sponsorship/grants (low)</p> <p>Fees and charges (low)</p>	<p>A vibrant City Centre is an important component of how a city is perceived</p> <p>The Council actively encourages partnerships with businesses and groups to enhance public spaces and to obtain external funding to do this where practicable</p> <p>As the entire city benefits from these activities any residual expenditure should be funded from general rates</p> <p>As the entire community benefits from the application of good urban design principles the cost should be funded through general or targeted rates</p>

- this proportion relates to the whole of the activity, not the individual components of it, unless stated otherwise

Transport (Incorporating Roading & Footpaths)

Nature of Activity	Who Benefits	Period of Benefit	Who Creates Need	(Funding Source Proportion #)	Funding Source Rationale
Roading					
Roads Street facilities Street lighting Traffic services Parking	The entire community benefits from accessibility of city and ease of transportation throughout the city Specific benefit to road users including cyclists and pedestrians Businesses benefit from an effective roading infrastructure Specific benefit to parking facility users	Ongoing benefits as long as infrastructure is maintained	Entire community creates the need for an accessible urban environment where transport links are readily available for both business and public use	Roads: Street facilities: Street lighting: Traffic services: General or targeted rates with business differential (high) NZTA subsidy (medium for qualifying expenditure) Parking: Fees and fines (high)	Roading and related costs that meet the benefit/cost qualifying criteria should be funded from NZTA subsidies as a proxy for direct contributions from road users, many of whom are not city residents It is currently impractical to charge for road use by any direct mechanism such as tolls so the residual cost should be borne by the whole city through the general or a targeted rate with a differential applied to business Parking users should pay at levels that are

Nature of Activity	Who Benefits	Period of Benefit	Who Creates Need	(Funding Source Proportion #)	Funding Source Rationale
					appropriate to manage demand and provide a net return that can be applied to reduce the net cost to ratepayers of roading and transportation
Active and public transport					
Footpaths Active transport Public transport	The entire community benefits from the provision of footpaths and cycle/pedestrian pathways The entire community benefits from public transport being available	Ongoing benefits as long as infrastructure is maintained	Entire community creates the need for an accessible urban environment where walking, cycling and bus links are readily available for public use	General or targeted rates (high) NZTA subsidy (medium for qualifying expenditure)	Active and public transport costs that meet the benefit/cost qualifying criteria should be funded from NZTA subsidies as a proxy for direct contributions from users, many of whom are not city residents It is impractical to charge for footpath or pathway use by any direct mechanism so the residual cost should be borne by the whole city through the general or a targeted rate

Creative and Exciting City

Nature of Activity	Who Benefits	Period of Benefit	Who Creates Need	(Funding Source Proportion #)	Funding Source Rationale
Arts and Heritage					
<p>Te Manawa (Museum, Art Gallery and Science Centre)</p> <p>Other cultural facilities such as:</p> <p>Regent on Broadway</p> <p>Globe Theatre</p> <p>Caccia Birch House</p> <p>Creative Sounds (The Stomach)</p> <p>Support to arts, culture and heritage groups</p> <p>Heritage management</p>	<p>The entire community benefits from the educational opportunities and cultural awareness that the provision of activities and facilities brings</p> <p>The business community benefits from spending by visitors attending facilities and events</p> <p>Specific benefit to those who use facilities and attend activities</p> <p>The entire community benefits from retention of sites and buildings of significance with</p>	<p>Ongoing benefits from an informed, creative and innovative population</p> <p>Benefits are ongoing</p>	<p>Need is created by the entire community for access to information about cultural heritage and creative media as well as for venues for the performing arts</p> <p>Need is created by building owners requiring assistance or support to preserve the city's</p>	<p>General rates (high)</p> <p>Some entry charges (low)</p> <p>Sponsorship/grants (low)</p> <p>Central government (low)</p> <p>Rental income (low)</p> <p>[Represents the manner in which the Council's share of the costs are funded. Organisations running some of these facilities also incur costs and receive any revenue associated with them]</p>	<p>Those who use the facilities should pay a reasonable charge but it is recognised that for some activities (such as Te Manawa) such a charge would be prohibitively high if set at a level to cover the entire cost</p> <p>Every effort will be made to obtain grant funding from external agencies</p> <p>As the entire city benefits from these activities any residual expenditure should be funded from general rates</p>

Nature of Activity	Who Benefits	Period of Benefit	Who Creates Need	(Funding Source Proportion #)	Funding Source Rationale
	<p>heritage features</p> <p>Owners of heritage buildings benefit from any support given to preserve and protect them</p>		heritage features	General rates (high)	<p>Although building owners benefit directly from the preservation of heritage sites and buildings, the entire community benefits from the city retaining its heritage features so any Council contribution toward achieving this should be funded through general rates</p>
Community and commemorative events	<p>The entire community benefits from community events that celebrate the richness of a diverse community and bring vibrancy to the city</p> <p>The business community benefits from spending by visitors attending events</p> <p>Specific benefit for those who attend events</p>	The benefits of events are both immediate and longer term, the latter bringing the perception of vibrancy of the city	<p>Need is created by those who wish to stage events</p> <p>Need is created by the entire community who wish to have a variety of events to attend</p>	<p>General rates (high)</p> <p>Sponsorship/grants (low)</p> <p>Fees and charges (low)</p>	<p>Many events are provided for the benefit of the entire community and are held in venues where it is not possible to charge those who attend</p> <p>Every effort will be made to obtain grant funding from external agencies</p> <p>As the entire city benefits from these activities any residual expenditure should</p>

Nature of Activity	Who Benefits	Period of Benefit	Who Creates Need	(Funding Source Proportion #)	Funding Source Rationale
					be funded from general rates
Recreation & Play					
Central Energy Trust Arena City reserves Local reserves Sportsfields Swimming pools Support to recreation groups	<p>The entire community benefits from choice of recreational activities and a healthy active community</p> <p>Particular event organisers also benefit from commercial gains from activities</p> <p>The business community benefits from spending by visitors attending facilities and events</p> <p>Specific benefits for users of facilities and spectators at events</p>	<p>Benefits are ongoing as long as facilities are maintained</p> <p>The benefit of events is both immediate and longer term, the latter being to the perception of vibrancy of the city</p>	<p>Need is created by entire community for recreational facilities, activities and choice</p> <p>Event organisers create a need for infrastructure in order to hold events</p>	<p>Central Energy Trust Arena: General rates (medium/high) User charges (medium/low)</p> <p>City-wide reserves, local reserves and sports fields: General rates (high) User charges (low)</p> <p>Swimming pools: General rates (high) #</p> <p>Support to recreation groups: General rates (high)</p> <p>[# Operation of the swimming pools is contracted to an</p>	<p>Those who use the facilities should pay a reasonable charge but it is recognised that for some activities (such as swimming pools, sports fields and Central Energy Trust Arena) such a charge would be prohibitively high if set at a level to cover the entire cost</p> <p>Also it is impractical to charge users of some facilities such as city-wide and local area reserves</p> <p>Every effort will be made to obtain grant funding from external agencies</p>

Nature of Activity	Who Benefits	Period of Benefit	Who Creates Need	(Funding Source Proportion #)	Funding Source Rationale
				external entity that incurs day-to-day operating costs and obtains all revenue from entry fees – the general rates funding represents the share of the costs incurred by Council]	As the entire city benefits from these activities any residual expenditure should be funded from general rates

Connected and Safe Community

Nature of Activity	Who Benefits	Period of Benefit	Who Creates Need	(Funding Source Proportion #)	Funding Source Rationale
Community Support					
Cemeteries (including the Crematorium)	Individual users particularly families of the deceased The entire community benefits from the comfort that there is adequate provision for interring the deceased in an appropriate manner and that cemeteries are maintained as a place of remembrance	Benefits are on-going	The entire community creates the need for cemeteries and related services Families and genealogists researching cemetery records	General rates (medium/low) Fees and charges (medium/high)	As the main beneficiaries of the activity are those who use the service a significant portion of the cost should be borne by the users As there are public benefits from the service a portion of the cost should be funded from general rates As the service is partially subsidised by ratepayers a premium should be charged to non-city residents where this is practicable
Community centres	The entire	Benefits are ongoing as sharing of	The entire community	General rates (high)	Those who use the facilities should pay

	community benefits from the existence of places to meet to foster community identity Specific benefits for users of facilities	experiences and expertise leads to community enhancement	creates the need as the more integrated members of society are, the more they contribute to the city's economic, social and cultural wellbeing	Fees and charges (low)	a reasonable charge but it is recognised there are wider community benefits from the availability of community centres. The residual cost should be funded from general rates
Public toilets	The entire community benefits from the provision of public toilets	Benefits are ongoing	Need is created by the entire community for public toilets	General rates (high) Fees and charges (low)	Apart from the main central city facility it is not practical to charge individual users Costs should be funded through general rates
Support to community groups	Members of community groups and those they support	Benefits accrue for the period of the support		General rates (high) Central government grant agency funding (low)	Council's contribution is directed to community groups rather than individuals and to events and facilities that benefit the entire community so should be funded from general rates Although funding support is sought

					from external agencies this contribution is usually small
City Library					
Libraries	<p>The entire community benefits from choice of leisure and recreational activities, a healthy caring community, the educational opportunities the library offers and from being informed</p> <p>Specific benefits for borrowers of material</p>	<p>Ongoing educational benefits from an informed, creative population</p> <p>Benefits are ongoing as sharing of experiences and expertise leads to community enhancement</p>	<p>Need is created by the entire community for library facilities and access to information sources</p>	<p>General rates (high)</p> <p>Fees and charges (low)</p>	<p>Those who utilise some services (such as CDs, DVDs, etc) should pay a reasonable charge as should non-residents provided it is practical and cost effective to do so</p> <p>City residents take great pride in the facilities and expect the resource to be available to all regardless of whether they actually use it</p> <p>It is not practical to charge visitors of the facility nor for the lending of basic resources so the net cost should be funded from general</p>

					rates
Community safety and health					
Animal control	Animal control activity is principally related to the actions or inactions of dog owners - owners and the public at large (through reduced nuisance) benefit from this	Benefits of regulation in general are ongoing even though the specific regulations may change over time	Need is created by: <ul style="list-style-type: none"> entire community for structure, consistency and certainty those who do not comply with the rules (i.e. exacerbators) Council for rules to protect its position and manage its risk exposure	General rates (medium/low) Fees and charges (medium/high) The Council recognises that fees and charges are currently not sufficient to meet this revenue target & is investigating how best to address this	A significant portion of the costs should be borne by dog owners as the majority of the activity relates to their actions or inactions No particular group or individual benefits more than others so the residual cost should be allocated to the whole city as part of the general rate
Civil defence	The entire community benefits from having people who are trained and organised to help the community survive and cope with natural disasters	Benefits in terms of peace of mind for residents are ongoing, although direct benefits are short to medium term in the event of a disaster	Need is created by: <ul style="list-style-type: none"> the entire community for an action plan in the event of a disaster or emergency Council to meet legal obligations 	General rates (high)	No particular group or individual benefits more than others so the cost should be allocated to the whole city as part of the general rate
Public health	Licensed businesses gain economic	Benefits of regulation in general are	Need is created by:	General rates	As licensed businesses are major

	advantage from the public health activity of the Council and the public benefit from a healthy, safe and clean city	ongoing even though the specific regulations may change over time	<ul style="list-style-type: none"> entire community for structure, consistency and certainty those who do not comply with the rules (exacerbators) <p>Council for rules to protect its position and manage its risk exposure</p>	(medium/high) Fees and charges (medium/low)	beneficiaries they should bear a significant portion of the cost of the activity. The public at large also benefit from the activity so the residual cost should be allocated to the whole city as part of the general rate
Safer community initiatives	The entire community benefits from activities that aim to keep people safe	Benefit is on-going	Need is created by the entire community, who wish to be able to feel safe, especially in public places	General rates (high)	As the benefits accrue to the entire community, the costs should be funded from all ratepayers through the general rate

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Sustainable and Resilient City

Nature of Activity	Who Benefits	Period of Benefit	Who Creates Need	(Funding Source Proportion #)	Funding Source Rationale
Climate change and sustainability					
Climate change mitigation and adaptation Support to environmental groups Sustainable practices	Entire community benefits from Council's leadership and commitment to meeting greenhouse emission targets, fostering sustainable practices and behaviours so City residents and organisations become more sustainable	Ongoing benefit	The entire community creates the need for a sustainable future	General rates (high)	As the activity being undertaken benefits the whole community the costs should be funded through the general rate
Biodiversity and the Manawatu River					
Biodiversity	The entire community benefits from activity that leads to improved environmental practices with more sustainable outcomes	Ongoing benefits	The entire community creates the need to implement more sustainable operating practices	General rates (high)	As the whole community benefits from this activity the costs should be funded from the general rate
Central Energy Trust Wildbase Recovery	The entire community benefits from seeing native wildlife rehabilitating after	Ongoing benefits from an informed and educated population	Need is created by the entire community who wish to having an understanding of	General rates (high) Sponsorship/grants (low)	The main beneficiaries are those who visit the centre but the

Nature of Activity	Who Benefits	Period of Benefit	Who Creates Need	(Funding Source Proportion #)	Funding Source Rationale
	treatment at Massey University's Wildbase hospital Children in particular benefit from education programmes Visitors benefit from the visitor programmes		wildlife	(assisted by Wildbase Recovery Community Trust)	Council has determined that the centre will be provided as a public good. Volunteers assist with operating the centre and donations are encouraged from those who visit.
Manawatu River (includes Manawatu River Park, Centennial Lagoon)	The entire community benefits from enhancing the River and its environs as a cultural, environmental and recreation resource	Ongoing benefits	The entire community creates the need for enhanced respect for, and use of the River and its environs	General rates (high)	As the whole community benefits from this activity the costs should be funded from the general rate

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Nature of Activity	Who Benefits	Period of Benefit	Who Creates Need	(Funding Source Proportion #)	Funding Source Rationale
Resource recovery					
Landfill management Waste management (includes kerbside rubbish collection)	Entire community benefits from safe and efficient disposal of solid waste	Ongoing benefits as long as infrastructure is maintained	The entire community creates the need for a safe urban environment where	Landfill management: Targeted rates(high) Fees and charges	To minimise the volume of waste costs should be funded by the users

Nature of Activity	Who Benefits	Period of Benefit	Who Creates Need	(Funding Source Proportion #)	Funding Source Rationale
<p>and disposal, public space rubbish collection and disposal)</p> <p>Waste minimisation (includes kerbside recycling and processing, green waste, minimisation projects, recycling centre)</p>	<p>Direct households benefit from kerbside refuse collection and recycling</p>		<p>solid waste is adequately dealt with</p> <p>Exacerbators and individual householders</p>	<p>(low)</p> <p>Waste management:</p> <p>Rubbish bag sales or similar (high)</p> <p>Targeted rate with fixed annual property charge (low)</p> <p>Waste minimisation:</p> <p>Targeted rate with fixed annual property charge (high – net after sales of recyclable material)</p> <p>Subsidies and grants (low)</p>	<p>of the service – through rubbish bag sales or other mechanism with the same effect</p> <p>The costs of public space rubbish collection and disposal should be funded by all ratepayers through a targeted rate (set on a fixed annual charge basis)</p> <p>Recycling costs should be funded as much as possible from the sale of recyclables but as the Council wishes to encourage recycling it is not desirable or practicable to charge individual users by volume. The residual cost should be funded from a targeted rate (set on a fixed annual charge basis)</p>

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Nature of Activity	Who Benefits	Period of Benefit	Who Creates Need	(Funding Source Proportion #)	Funding Source Rationale
Stormwater					
Stormwater collection and disposal	The entire community benefits from safe and efficient discharge of stormwater Specific benefit to owners of properties more prone to effects of stormwater	Ongoing benefits as long as infrastructure is maintained	The entire community creates the need for a safe urban environment where stormwater discharges are adequately dealt with Property owners directly affected by stormwater create a need for infrastructure to maintain adequate protection	General rates with business differential (high)	As the whole community benefits from this activity the costs should be funded from the general rate with a business differential due to the nature and volume of run-off from properties used for business

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Nature of Activity	Who Benefits	Period of Benefit	Who Creates Need	(Funding Source Proportion #)	Funding Source Rationale
Wastewater					
Wastewater collection Wastewater treatment and disposal	The entire community benefits from safe and efficient disposal of wastewater Commercial and	Ongoing benefits as long as infrastructure is maintained	The entire community creates the need for a safe urban environment where wastewater is adequately dealt	Targeted rate with fixed annual charge for households and small users (medium/high)	Although there is some overall community benefit from the activity, the major benefit is to those who use the

Nature of Activity	Who Benefits	Period of Benefit	Who Creates Need	(Funding Source Proportion #)	Funding Source Rationale
	<p>industrial businesses benefit specifically from the provision of wastewater services</p> <p>Direct household benefit from the provision of wastewater services</p>		<p>with Commercial and industrial enterprise create the need for wastewater services applicable to their business</p> <p>Property owners</p>	<p>Targeted rate in form of pan charges for larger users (medium/low)</p> <p>Trade waste charges for exacerbators (low)</p>	<p>facilities</p> <p>Volumes of trade waste are capable of being measured so those who discharge trade waste should be charged based on the nature and volume of discharge</p> <p>Those capable of being connected to the wastewater system are identifiable so should bear the cost through a targeted rate</p> <p>The cost of servicing each household is similar so a fixed annual charge is appropriate</p> <p>Costs are higher for those with more discharge so it is appropriate to</p>

Nature of Activity	Who Benefits	Period of Benefit	Who Creates Need	(Funding Source Proportion #)	Funding Source Rationale
					charge non-residential users on a per-pan basis

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Nature of Activity	Who Benefits	Period of Benefit	Who Creates Need	(Funding Source Proportion #)	Funding Source Rationale
Water supply					
Water collection Water treatment Water distribution	<p>The entire community benefits from safe and efficient provision of drinking water</p> <p>Commercial businesses benefit specifically from the provision of water services</p> <p>The entire community benefits from provision of water services for fire-fighting to maintain community safety services</p>	Ongoing benefits as long as infrastructure is maintained	<p>The entire community creates the need for a safe urban environment where water services are adequately provided and health standards maintained</p> <p>Commercial and industrial enterprise create the need for water services applicable to their business</p> <p>Property owners create need for water services to aid fire-fighting services</p>	<p>Targeted rate with fixed annual household charge (medium/high)</p> <p>Targeted rate through metering of non-residential users (medium/low)</p>	<p>Although there is some overall community benefit from the activity, the major benefit is to those who use the facilities</p> <p>Volumes of water used are capable of being measured so it would be desirable to charge by metered use</p> <p>The Council does not currently support a universal metering philosophy, so only non-residential users</p>

Nature of Activity	Who Benefits	Period of Benefit	Who Creates Need	(Funding Source Proportion #)	Funding Source Rationale
	Direct household benefit from the provision of water services				<p>are metered</p> <p>Those capable of being connected to the water system are identifiable, so should bear the cost through a targeted rate</p> <p>The cost of servicing each household is similar, so a fixed annual charge is appropriate</p>

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Supporting the organisation

Nature of Activity	Who Benefits	Period of Benefit	Who Creates Need	(Funding Source Proportion #)	Funding Source Rationale
Governance and active citizenship					
<p>Elections</p> <p>Councillor meetings and administration</p> <p>Mayor's Office</p> <p>Direction setting</p>	<p>The entire community benefits from the ability to elect local representatives and influence Council decisions</p> <p>Council benefits from the clarity of community needs and wants</p> <p>The entire community benefits from transparent Council goals and clear paths to meet them</p> <p>Council benefits from defined objectives and clear processes</p>	<p>Benefits of a good working relationship between the Council and the community are on-going</p> <p>Benefits of the Council being well led and operating as an effective, efficient organisation are ongoing</p> <p>Benefits of providing clear direction for city development are ongoing</p>	<p>Need is created by entire community for knowledge of and involvement in Council decisions</p> <p>Need is created by Council for guidance from the public in decision making</p> <p>Need is created by the entire community for a well-structured community infrastructure with adequate provision to cope with growth</p>	<p>General rates (high)</p> <p>Fees and charges (low)</p>	<p>No particular group or individual benefits more than others so the cost should be allocated to the whole city as part of the general rate</p> <p>Additional costs are incurred each third year to run the elections. Part of the cost is recovered from the Regional Council and Health Board</p> <p>Costs relating to processing private District Plan changes are recovered from applicants</p>
Organisational performance					
Civic Administration	The entire community benefits from access	Benefits are ongoing	All of the Council's activities require	Costs are allocated to other activities	Organisational performance exists

Nature of Activity	Who Benefits	Period of Benefit	Who Creates Need	(Funding Source Proportion #)	Funding Source Rationale
Building Financial services Human resources Information services Marketing and communications Print Synergy Plant and vehicle operations External contracts	to Council information, efficient dealings with Council, and basic channel through which to communicate with Council Council benefits from clarity of community needs and wants, and efficient processing of public enquiries		some corporate support Need is created by the entire community for knowledge and an accessible Council Need is created by Council for an efficient interface with the public	based on appropriate drivers Net cost or return from provision of services to external entities	not for itself, but to enable the Council to provide its other activities. Support costs should therefore be reflected in the overall costs of other activities Contracts for services to external entities are expected to generate a net return to Council

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Revenue and Financing Policy *Funding source proportions for operating costs*

	General Rates	Targeted Rates	User Fees and Charges	Other (incl. subsidies & grants)
Innovative & Growing City				
Economic development				
Economic development		High		Low
City marketing		High		Low
Conference & function centre		Med/Low	Med/High	
Economic events		High		Low
International relations		High		Low
Investments (including Companies & properties)		High		
Housing				
Building services		Medium/Low	Medium/High	
Housing & future development		High		
Planning services – private		Low	High	
Planning services - public		High		
Social housing	Low	Low	High	
Urban design				
City centre		High		Low
Place activation		High		Low
Placemaking		High		Low
Urban design		High		Low
Transport				
Active transport		High		Low
Public transport		High		Low
Footpaths		High		Low
Roads		High		Low
Parking			High	
Street facilities		High		Low
Street lighting		High		Low
Traffic services		High		Low
Creative & Exciting City				
Arts & Heritage				
Community & commemorative events	High		Low	Low
Heritage management	High			

Other cultural facilities	High			
Support to arts, culture & heritage groups	High			Low
Te Manawa	High			
Recreation & play				
Central Energy Trust Arena	Medium/High		Medium/Low	
City reserves	High			
Local reserves	High			
Sportsfields	High		Low	
Support to recreation groups	High			
Swimming pools	High		Low	
Connected & safe community				
Community support				
Cemeteries	Medium/Low		Medium/High	
Community centres	High		Low	
Public toilets	High		Low	
Support to community groups	High			Low
City Library				
City Libraries	High		Low	
Community safety & health				
Animal management/control	Medium/Low		Medium/High	
Civil defence	High			Low
Public health	Medium/High		Medium/Low	
Safer community initiatives	High			Low
Climate change & sustainability				
Climate change mitigation & adaptation	High			
Support to environmental groups	High			
Sustainable practices	High			
Biodiversity & Manawatu River				
Biodiversity	High			
Central Energy Trust Wildbase	High			Low
Manawatu River	High			
Resource recovery				
Landfill management		High	Low	
Waste management		Low	High	
Waste minimisation		Medium/High	Low	Low
Sustainable & resilient City				

Stormwater				
Stormwater Collection & disposal	High		Low	
Wastewater				
Wastewater collection		High		
Wastewater treatment & disposal		High	Low	
Water Supply				
Water collection		High		
Water distribution		High	Low	
Water treatment		High		
Supporting the organisation				
Governance & active citizenship				
Councillor meetings & administration	High			
Direction setting	High		Low	
Elections	High			Low
Marketing & communications	High			
Mayor's office	High			
Organisational performance	Overhead allocation			

High	80 – 100%
Med/High	60 – 79%
Med	40 – 59%
Med/Low	20 – 39%
Low	0 – 19%

The funding proportions outlined in this table represent the Council's desired consolidated intention, that is, the share of the gross operating costs borne by each sector.

Note 1: The Council has varying levels of control over the actual revenue obtained from users of these facilities. Management and operations are contracted to other entities and revenue from entry fees is retained by them.

Note 2: Metered water is deemed to be a targeted rate.