









ACTIVITY GROUP AND COMMUNITY OUTCOME	RATIONALE FOR ALLOCATION	FUNDING SOURCE					FEES AND CHARGES
		GENERAL RATE		TARGET RATE			
		LAND VALUE	UNIFORM ANNUAL GENERAL CHARGE (UAGC)	FIXED CHARGE	CAPITAL VALUE	OTHER	
PLANNING AND REGULATORY							
PLANNING AND REGULATORY  <small>He Orake e Ora Rau ana Thriveing Economy</small> <small>He Hapori, He Huarahi Connected Community</small> <small>Taiti ki Whenua Sustainable Environment</small>	Council prepare and manage the District Plan under the Resource Management Act (RMA). The District Plan controls the way Council use, develop and subdivide land by identifying what activities can take place, and what landscapes and features should be protected. The activity controls the development of the district and the protection of the natural environment for all. Council implements the District Plan by processing resource consent and LIM applications for individuals, companies and groups				Majority funded from a targeted rate set by district		Resource consent and enforcement fees
		Council waives resource consent fees for heritage items, or activities in a heritage precinct which require consent solely because of the rules relating to heritage values.					



ACTIVITY GROUP AND COMMUNITY OUTCOME	RATIONALE FOR ALLOCATION	FUNDING SOURCE					FEES AND CHARGES
		GENERAL RATE		TARGET RATE			
		LAND VALUE	UNIFORM ANNUAL GENERAL CHARGE (UAGC)	FIXED CHARGE	CAPITAL VALUE	OTHER	
BUILDING CONTROL  <p>The purpose of building control is to uphold public safety in generally privately owned buildings. Council do this by issuing building consents, carrying out building inspections and responding to building-related enquiries and complaints. Buildings and their owners directly benefit also through consent that the building is safe and complies with the law.</p>				Residual targeted rate set by district		Majority building consent fees	
ENVIRONMENTAL HEALTH  <p>This activity provides confidence to the public and visitors that our water, food premises, hairdressers, camping grounds and funeral directors are free from harmful contaminants.</p>				Residual targeted rate set by district		Majority enforcement fees	



ACTIVITY GROUP AND COMMUNITY OUTCOME	RATIONALE FOR ALLOCATION	FUNDING SOURCE					FEES AND CHARGES
		GENERAL RATE		TARGET RATE			
		LAND VALUE	UNIFORM ANNUAL GENERAL CHARGE (UAGC)	FIXED CHARGE	CAPITAL VALUE	OTHER	
	Premises directly benefit also by receiving certification that they are safe and comply with the law.						
DOG CONTROL AND REGISTRATION  <small>The Challenge • Ora Kōwhiri ora Thriving Economy</small> <small>The Hapori, He Hāora Caring Community</small> <small>Taiti te Whenua Sustainable Environment</small>	Provide the public a healthy and safe environment, free from dangerous and aggressive dogs and to minimise nuisance. Dog owners benefit from legal registrations and impounded dogs being returned. Council feels, on the grounds of fairness and equity, the costs of controlling and registering dogs should be borne by those generating the demand: dog owners.						Full funding from registrations and fines



ACTIVITY GROUP AND COMMUNITY OUTCOME	RATIONALE FOR ALLOCATION	FUNDING SOURCE					FEES AND CHARGES
		GENERAL RATE		TARGET RATE			
		LAND VALUE	UNIFORM ANNUAL GENERAL CHARGE (UAGC)	FIXED CHARGE	CAPITAL VALUE	OTHER	
COMMUNITY DEVELOPMENT  <p><small>He Obala e Ona Eke ana Thriving Economy</small> <small>He Hapere, He Haunui Connected Community</small> <small>Taha te Whenua Sustainable Environment</small></p>	<p>We facilitate community planning and a modest promotional grants fund. There is direct benefit in community planning which assists our communities to grow in a sustainable way.</p>		<p>Full funding from UAGC</p>				



ACTIVITY GROUP AND COMMUNITY OUTCOME	RATIONALE FOR ALLOCATION	FUNDING SOURCE					FEES AND CHARGES
		GENERAL RATE		TARGET RATE			
		LAND VALUE	UNIFORM ANNUAL GENERAL CHARGE (UAGC)	FIXED CHARGE	CAPITAL VALUE	OTHER	
POOLS, PARKS AND CEMETERIES							
PARKS AND RECREATION  <small>He Ōrāke e Ōra Kōwhiri Thriving Economy</small> <small>He Hāpori, He Hāpori Connected Community</small> <small>Taiti te Whenua Sustainable Environment</small>	<p>Access to parks, reserves, rivers and recreational facilities are important for individual and public well-being. Maintaining high quality open spaces is what makes our district an attractive place to live, work and play. This includes Clutha River and Lake Dunstan recreation. Private users of sports fields and courts also benefit directly.</p>			Majority targeted rate set by ward and district, assessed differentially			Minority user charges and residual grants and subsidies
<p>The targeted rate will be assessed based on where the rateable land is situated and by rating unit. Molyneux Park rate will be assessed across the entire district on the basis of where the rateable land is situated. Maintenance and enforcement costs for tracks and waterways will be assessed across the entire district.</p>							
CEMETERIES  <small>He Ōrāke e Ōra Kōwhiri Thriving Economy</small> <small>He Hāpori, He Hāpori Connected Community</small> <small>Taiti te Whenua Sustainable Environment</small>	<p>The provision of cemeteries assists with peace of mind for people, knowing their loved ones will rest in peaceful, well-kept environments. We have a responsibility to the public, and under the law, for</p>			Residual targeted rate set by ward			Majority fees


ACTIVITY GROUP AND COMMUNITY OUTCOME	RATIONALE FOR ALLOCATION	FUNDING SOURCE					FEES AND CHARGES
		GENERAL RATE		TARGET RATE			
		LAND VALUE	UNIFORM ANNUAL GENERAL CHARGE (UAGC)	FIXED CHARGE	CAPITAL VALUE	OTHER	
	the maintenance of burial records, maintenance of cemetery grounds, burial of human remains, interment of human ashes and protection of the district's heritage.						
The targeted rate will be assessed on the basis of where the rateable land is situated and assessed by rating unit.							
SWIMMING POOLS  <small>He Orake o Ora Zia ora Thriving Economy</small> <small>He Hāpaiti, He Hāpaiti Camaraderie Community</small> <small>Taiti te Whenua Sustainable Environment</small>	Swimming pools contribute to the health and well-being of the community and add to the attractiveness of the area. They provide a place for people to be active and to learn to swim, particularly for our young people, which we have recognised as being increasingly important when so much of our district is surrounded by water. We also acknowledge that making charges too high would decrease usage.			Majority targeted rate set by ward			Minority user charges
The targeted rate will be assessed on the basis of where the rateable land is situated and assessed by rating unit.							

ACTIVITY GROUP AND COMMUNITY OUTCOME	RATIONALE FOR ALLOCATION	FUNDING SOURCE					FEES AND CHARGES
		GENERAL RATE		TARGET RATE			
		LAND VALUE	UNIFORM ANNUAL GENERAL CHARGE (UAGC)	FIXED CHARGE	CAPITAL VALUE	OTHER	
PROPERTY AND COMMUNITY FACILITIES							
ELDERLY PERSONS' HOUSING  <p><small>He Orake e Ora Rau ana Thriving Economy</small> <small>He Hapori, He Huarahi Connected Community</small> <small>Taiti ki Whenua Sustainable Environment</small></p>	<p>We provide housing predominately for the elderly. Council owns flats in Alexandra, Clyde, Cromwell, Ranfurly and Roxburgh. This activity provides direct social and economic benefits to residents within housing. It also provides comfort to the wider community that our elderly residents are being assisted.</p>	Residual general rate set by District					Majority market rents
PUBLIC TOILETS  <p><small>He Orake e Ora Rau ana Thriving Economy</small> <small>He Hapori, He Huarahi Connected Community</small> <small>Taiti ki Whenua Sustainable Environment</small></p>	<p>Public toilets are provided by Council across the district. They provide social well-being to the public by maintaining health and hygiene. They also provide economic well-being by supporting tourism activity. We feel it is uneconomic and impractical to charge a fee for using public toilets.</p>			Full funding obtained from a targeted rate set by district			


ACTIVITY GROUP AND COMMUNITY OUTCOME	RATIONALE FOR ALLOCATION	FUNDING SOURCE					FEES AND CHARGES
		GENERAL RATE		TARGET RATE			
		LAND VALUE	UNIFORM ANNUAL GENERAL CHARGE (UAGC)	FIXED CHARGE	CAPITAL VALUE	OTHER	
<p>FORESTRY</p>  <p>He Orake o Ora Kōwhiri Thriving Economy</p> <p>He Hāpaiti, He Hāpaiti Connected Community</p> <p>Taiti ki Whānau Sustainable Environment</p>	<p>We own and manage a number of forestry blocks across the district. These forests are regarded as a financial investment while providing land stabilisation and amenity value for the community for walking and biking. Council seeks to obtain maximum value for timber sold with the aim of recovering costs plus some return on capital invested. Income will be raised on and by sale only.</p>						<p>Sale via tender or quote</p>
<p>PROPERTY</p>  <p>He Orake o Ora Kōwhiri Thriving Economy</p> <p>He Hāpaiti, He Hāpaiti Connected Community</p> <p>Taiti ki Whānau Sustainable Environment</p>	<p>We own and lease a variety of commercial and farm properties. We also develop land for sale that is not contributing to community outcomes and where it is considered unlikely to do so in the future.</p>				<p>Residual targeted rate set by ward</p>		<p>Majority market rents</p>


ACTIVITY GROUP AND COMMUNITY OUTCOME	RATIONALE FOR ALLOCATION	FUNDING SOURCE					FEES AND CHARGES
		GENERAL RATE		TARGET RATE			
		LAND VALUE	UNIFORM ANNUAL GENERAL CHARGE (UAGC)	FIXED CHARGE	CAPITAL VALUE	OTHER	
<p>AIRPORTS</p>  <p>He Orake o Ora Kaitiaki Thriving Economy</p> <p>He Hāpori, He Hāwanui Connected Community</p> <p>Taiti ki Whānau Sustainable Environment</p>	<p>We manage the assets at the aerodromes at Alexandra, Cromwell and Roxburgh. Council believes the aerodromes are assets of importance to all residents of the district due to the potential role they play in emergencies and alternative transport options for tourists and business. The users are generally recreational private pilots and some commercial users for such things as top dressing of farms.</p>	<p>Minority general rate set by district, assessed differentially on hydroelectric dams</p>					<p>Majority landing fees and rental</p>
<p>COMMUNITY FACILITIES</p>  <p>He Orake o Ora Kaitiaki Thriving Economy</p> <p>He Hāpori, He Hāwanui Connected Community</p> <p>Taiti ki Whānau Sustainable Environment</p>	<p>Our community facilities and buildings provide places for social, sporting and cultural interaction. They provide both private and public well-being to users within the respective ward, unless regarded as a district facility.</p>			<p>Majority targeted rate set by ward</p>			<p>Minority user charges</p>
<p>The targeted rate will be assessed on the basis of where the rateable land is situated and assessed by rating unit.</p>							


ACTIVITY GROUP AND COMMUNITY OUTCOME	RATIONALE FOR ALLOCATION	FUNDING SOURCE					FEES AND CHARGES
		GENERAL RATE		TARGET RATE			
		LAND VALUE	UNIFORM ANNUAL GENERAL CHARGE (UAGC)	FIXED CHARGE	CAPITAL VALUE	OTHER	
SERVICE CENTRES AND LIBRARIES							
REGIONAL TOURISM  <p><small>He Oranga Ora Rāua ora Thriving Economy</small> <small>He Hāpori, He Hāuiri Connected Community</small> <small>Taiti ki Whānau Sustainable Environment</small></p>	<p>We directly facilitate economic opportunity with the provision of a business development programme, a regional tourism organisation, community planning, visitor centres, managing the regional brand and a modest promotional grants fund. There is direct benefit in district promotion to all in the form of increased economic activity, but particularly to tourism operators.</p>				Majority targeted rate set by District assessed differentially	Minority user charges	
Differentials assessed on land use: Residential 1.00, Rural 0.77, Commercial/Industrial 5.37, Dams and Utilities 0.69.							
LIBRARIES  <p><small>He Oranga Ora Rāua ora Thriving Economy</small> <small>He Hāpori, He Hāuiri Connected Community</small> <small>Taiti ki Whānau Sustainable Environment</small></p>	<p>Our libraries promote literacy, education and the exchange of information and ideas. We run libraries in Alexandra, Clyde,</p>			Majority targeted rate set by District		Minority fees, fines and charges	


ACTIVITY GROUP AND COMMUNITY OUTCOME	RATIONALE FOR ALLOCATION	FUNDING SOURCE					FEES AND CHARGES
		GENERAL RATE		TARGET RATE			
		LAND VALUE	UNIFORM ANNUAL GENERAL CHARGE (UAGC)	FIXED CHARGE	CAPITAL VALUE	OTHER	
	<p>Cromwell and Roxburgh and share resources of those based in the Queenstown Lakes District. We also have a partnership with schools in Millers Flat, Omakau and Maniototo. We recognise the private benefits of literacy and education but feel there should be equal access to all users, especially children and low-income households who could not afford this service if it was funded completely by user fees.</p>						
The targeted rate will be assessed by rating unit.							
<p>SERVICE CENTRES</p>  <p><small>He Ora e Ora Rise and Thriving Economy</small> <small>He Hapori He Huarua Connected Community</small> <small>Taiti te Whenua Sustainable Environment</small></p>	<p>We operate Service Centres in Cromwell, Roxburgh and Ranfurly. These provide the community with access to Council services such as payment of rates, building</p>						Minority funded by internal cost transfer residual fees and charges

ACTIVITY GROUP AND COMMUNITY OUTCOME	RATIONALE FOR ALLOCATION	FUNDING SOURCE					FEES AND CHARGES
		GENERAL RATE		TARGET RATE			
		LAND VALUE	UNIFORM ANNUAL GENERAL CHARGE (UAGC)	FIXED CHARGE	CAPITAL VALUE	OTHER	
	control, consent applications, access to property files and lodging service requests.						



ACTIVITY GROUP AND COMMUNITY OUTCOME	RATIONALE FOR ALLOCATION	FUNDING SOURCE					FEES AND CHARGES
		GENERAL RATE		TARGET RATE			
		LAND VALUE	UNIFORM ANNUAL GENERAL CHARGE (UAGC)	FIXED CHARGE	CAPITAL VALUE	OTHER	
COMMUNITY, ECONOMIC AND STRATEGIC DEVELOPMENT							
<p>BUSINESS DEVELOPMENT</p>  <p><small>The Oribara One Kibanda Thriving Economy</small> <small>The Hapori, He Huarahi Connected Community</small> <small>Taiti te Whenua Sustainable Environment</small></p>	<p>We directly facilitate economic opportunity with the provision of a business development programme, a regional tourism organisation, community planning, visitor centres, managing the regional brand and a modest promotional grants fund. There is direct benefit in district promotion to all in the form of increased economic activity, but particularly to tourism operators.</p>				Full funding obtained from a targeted rate set by district		


ACTIVITY GROUP AND COMMUNITY OUTCOME	RATIONALE FOR ALLOCATION	FUNDING SOURCE					FEES AND CHARGES
		GENERAL RATE		TARGET RATE			
		LAND VALUE	UNIFORM ANNUAL GENERAL CHARGE (UAGC)	FIXED CHARGE	CAPITAL VALUE	OTHER	
		This is funded by a rate on capital value to reflect the fact that all ratepayers derive a benefit from this activity but that the extent of benefit is more urban than rural.					
TOURISM  <small>He Ora e Ora Rise ana Thriving Economy</small> <small>He Hapori He Huarua Connected Community</small> <small>Taiti te Whenua Sustainable Environment</small>	<p>We directly facilitate economic opportunity with the provision of a business development programme, a regional tourism organisation, community planning, visitor centres, managing the regional brand and a modest promotional grants fund. There is direct benefit in district promotion to all in the form of increased economic activity, but particularly to tourism operators.</p>				Majority targeted rate set by District assessed differentially	Minority user charges	

ACTIVITY GROUP AND COMMUNITY OUTCOME	RATIONALE FOR ALLOCATION	FUNDING SOURCE					FEES AND CHARGES
		GENERAL RATE		TARGET RATE			
		LAND VALUE	UNIFORM ANNUAL GENERAL CHARGE (UAGC)	FIXED CHARGE	CAPITAL VALUE	OTHER	
		Differentials assessed on land use: Residential 1.00, Rural 0.77, Commercial/Industrial 5.37, Dams and Utilities 0.69.					
CENTRAL OTAGO REGIONAL IDENTITY 	<p>We directly facilitate economic opportunity with the provision of a business development programme, a regional tourism organisation, community planning, visitor centres, managing the regional brand and a modest promotional grants fund. There is direct benefit in district promotion to all in the form of increased economic activity, but particularly to tourism operators.</p>	<p>Full funding by general rate, differential on hydroelectric dams</p>					

ACTIVITY GROUP AND COMMUNITY OUTCOME	RATIONALE FOR ALLOCATION	FUNDING SOURCE					FEES AND CHARGES
		GENERAL RATE		TARGET RATE			
		LAND VALUE	UNIFORM ANNUAL GENERAL CHARGE (UAGC)	FIXED CHARGE	CAPITAL VALUE	OTHER	
		General rates differential assessed on hydro-electric dams to keep their change in rates in line with the total change in rates.					
PROMOTIONS AND GRANTS  <small>The Ombudsman's Office Turning Economy</small> <small>He Hapori, He Hauora Caring Community</small> <small>Taiti te Whenua Sustainable Environment</small>	<p>We directly facilitate economic opportunity with the provision of a business development programme, a regional tourism organisation, community planning, visitor centres, managing the regional brand and a modest promotional grants fund. There is direct benefit in district promotion to all in the form of increased economic activity, but particularly to tourism operators.</p>	<p>Full funding of district grants by general rate, differential on hydroelectric dams</p>			<p>Full funding of promotion grants differential targeted rates.</p> <p>Full funding of community board grants by differential targeted rates</p>		<p>Residual grants and subsidies</p>

ACTIVITY GROUP AND COMMUNITY OUTCOME	RATIONALE FOR ALLOCATION	FUNDING SOURCE					FEES AND CHARGES
		GENERAL RATE		TARGET RATE			
		LAND VALUE	UNIFORM ANNUAL GENERAL CHARGE (UAGC)	FIXED CHARGE	CAPITAL VALUE	OTHER	
		District grants are funded by General rates with differentials on hydro-electric dams to keep their change in rates in line with the total change in rates. Promotion differentials assessed on location of the rating unit and land use: Residential 1.00, Rural 0.77, Commercial/Industrial 5.37, Dams and Utilities 0.69. Community Board grant differentials based on the location of the rating unit.					

ACTIVITY GROUP AND COMMUNITY OUTCOME	RATIONALE FOR ALLOCATION	FUNDING SOURCE					FEES AND CHARGES
		GENERAL RATE		TARGET RATE			
		LAND VALUE	UNIFORM ANNUAL GENERAL CHARGE (UAGC)	FIXED CHARGE	CAPITAL VALUE	OTHER	
GOVERNANCE AND CORPORATE SERVICES							
GOVERNANCE  <small>The Ombudsman's Office Tertiary Economy</small> <small>The Mayor's Office Council Community</small> <small>Taitā te Whānau Sustainable Environment</small>	<p>While the Council and Community Boards provide many different services, it is the governance activity that supports elected members to be effective and responsible decision-makers. Each person has an equal right to partake in the democratic process of Council and so benefit equally. Community Boards represent residents of each ward and are funded as such.</p>		<p>Full funding of Councillors from UAGC</p>	<p>Community Boards targeted rate set by ward</p>			
The targeted rate will be assessed on the basis of where the rateable land is situated.							
EMERGENCY MANAGEMENT  <small>The Ombudsman's Office Tertiary Economy</small> <small>The Mayor's Office Council Community</small> <small>Taitā te Whānau Sustainable Environment</small>	<p>We have the responsibility to plan and provide for civil defence emergency management within the district. This activity is for the safety of our community, as any part or all of the District may be affected by an emergency event.</p>				<p>Full targeted rate set by district</p>		

ACTIVITY GROUP AND COMMUNITY OUTCOME	RATIONALE FOR ALLOCATION	FUNDING SOURCE					FEES AND CHARGES
		GENERAL RATE		TARGET RATE			
		LAND VALUE	UNIFORM ANNUAL GENERAL CHARGE (UAGC)	FIXED CHARGE	CAPITAL VALUE	OTHER	
	An emergency may be declared in response to threats to life or property. We fund this activity to reflect the property and residents we work to protect.						
CORPORATE SERVICES  <p><small>The Outlook - Ora Raua ana Thriving Economy</small></p> <p><small>The Hāpori - He Hāuani Caring Community</small></p> <p><small>Taiti te Whenua Sustainable Environment</small></p>	The corporate services activities provide both direct and indirect support across the organisation that allows Council to function efficiently and effectively. Residents requesting information or staff time is a direct private benefit.						Staff time charged and user charges

Explanation of notations made in the table

1. **Full** means that all, or almost all, of the cost of the activity is funded from that particular source. If the comment is made in the rates column it does not preclude making minor charges for the service but indicates that the charges are a negligible part of the total funding.
2. **Majority** means the majority of the service is funded from this source. When used in the fees and charges column it reflects the view that the services should be recovered from users but that legislation imposes some constraints which may mean that full recovery is not possible.
3. **Minority** means a minority of the service or activity is funded from this source. When used in the fees and charges column it reflects the view that the majority of income should be recovered from ratepayers.
4. **Residual** indicates that a portion of funds comes from this source. It reflects that in some circumstances there are constraints on Council charges, or that the alternative revenue source may include enforcement revenue which is imposed to achieve compliance and may not always cover the costs of enforcement
5. **Availability** means that the cost of having the service available is met from that funding source. For these services, Council believes that charges can be a major barrier to access for some members of the community. Revenue in these services reflects revenue from programmes, hire of the facility and added value services.
6. **Subsidy** means that a portion of the activity is funded from a Government subsidy. In some instances, the subsidy makes a relatively minor contribution, but in others, such as roading, the subsidy is a substantial contributor to the cost of the activity. Those subsidies are identified within the individual plan of the activity.
7. **Marginal** reflects that the service has a level of public benefit but also recognises that the level of the service required is influenced by the actions or inactions of others. The revenue reflects a contribution to the cost from those parties.
8. **Market** means that the Council attempts to set its charges at a level that is affordable for the users and competitive with similar services either within the city or outside the city. It is used where market rates are not sufficient to meet the full costs of the service. The balance is funded from rates.

9. **LICENCE AND ENFORCEMENT FEES** can be charged for some services. Licence fees may be set by the Council or by regulation and may not always cover the full costs of the service. Enforcement fees are charged to achieve compliance and do not necessarily meet the full costs of the enforcement activity.
10. The Local Government Rating Act 2002 defines matters that may be used to define categories of rateable land. These are outlined below as per Schedule 2 of the Rating Act. CODC Uses Schedule 2 to define the apportionment of land for rateable purposes, and for the setting of differentials.