

# Revenue and Financing Policy

## Introduction

Council adopts a Revenue & Financing Policy under section 102 of the Local Government Act 2002.

The purpose of this policy is to set out how each of our activities is to be funded – that is, who pays for what, and why. The policy outlines:

- Available funding sources (e.g. rates, fees, borrowing, etc.),
- Our funding considerations (i.e. the decision about how each of our activities is to be funded and the process followed to reach that decision), including
  - funding of operating costs (i.e. the funding mix we have chosen for each activity's operating costs), and
  - funding of capital costs (i.e. the funding mix we have chosen for each type of capital investment).

The application of this policy is supported by other policies as follows:

- Rates charges and definitions are set out in the Funding Impact Statement,
- Fees and charges for all activities are set out in the Fees & Charges Schedule,
- Development Contributions are set out in the Development Contributions Policy,
- Projected dollar revenues and costs for each activity are set out in the Activities and Services section, and for the council as a whole in the Funding Impact Statement.

## Available Funding Sources

### General Rates

We set a general rate for all rateable land within the district. The general rate can be based on capital value, land value or annualised value. In addition, we set a uniform annual general charge (UAGC) as a fixed amount per rating unit, or a fixed amount per separately used or inhabited part (SUIP) of a rating unit.

General rates are used to fund those services where we believe there is a public benefit even though it may not be to the whole community. They typically fund those activities where there is no practical method for charging individual users and the benefit is wider than just the specific user.

We acknowledge that a UAGC is regressive, in that it represents a higher percentage tax on lower-value properties than on higher-value properties. However, it is considered appropriate for all property-owners to contribute at least a minimum amount towards the funding of Council Activities. We have therefore determined to apply a relatively low-level UAGC to each SUIP.

We collect the bulk of our general rates in proportion to each rating unit's capital value. Capital value represents the owner's full investment in the property, and is therefore considered to provide a more equitable basis for the general rate than the land value or annual value alternatives.

We consider that the benefits of our activities are distributed unevenly between different sectors of the community – in particular, that business properties tend to benefit relatively more and remote rural properties relatively less than other (standard) properties (including residential properties). We have therefore determined to apply differentials to the value-based general rate, based on the use to which the land is put:

- All properties are charged at a standard rate, except those that meet the criteria for business or remote rural set out in the Funding Impact Statement,
- Business properties are charged at a differential rate which is higher than the standard rate, and
- Remote rural properties are charged at a differential rate which is lower than the standard rate.

### Targeted Rates

We use targeted rates where it is considered desirable and practicable *either* to enhance the transparency of our spending (i.e. so that ratepayers can see how much they pay for a particular activity) *or* to ensure that the cost of a particular item is borne by the group(s) deemed to derive most benefit from it.

We have determined that targeted rates shall be used for the following:

#### (a) Water Supply

Our water supply activity is considered to primarily benefit those properties which connect,

or are able to connect, to the water supply network. Targeted rates will therefore be used to fund the activity from just those properties receiving or able to receive this benefit.

These targeted rates will collect the cash operating cost of the water supply activity plus a significant contribution towards the expected long term average cost of related asset renewal and replacement (charged in lieu of depreciation). The proportion of asset renewal and replacement costs covered by these targeted rates may be adjusted where this is considered desirable to help deliver predictable and less volatile rates increases from year to year.

We have identified three types of non-standard service for which it is considered appropriate to recover costs through separate, user-pays based targeted rates:

- Properties with a fire connection will be charged a fixed dollar Water Supply Fire Connection Targeted Rate per connection.
- Properties located outside the standard serviced area but receiving a restricted rural water supply will be charged a fixed dollar Restricted Water Supply Targeted Rate per unit of supply being provided.
- Properties located within the standard serviced area that have a high water use will be charged a volumetric excess water targeted rate per cubic metre of actual water consumption in excess of that property's daily allowance.

Aside from these targeted rates, capital value is considered to be the most equitable basis for

targeted water rates (consistent with the approach taken for General Rates). All activity costs not collected through the above targeted rates for non-standard services will therefore be collected using a capital value based Water Supply Targeted Rate, applied to those properties located within the standard serviced area.

Some properties located within the standard serviced area may not be actually connected (most commonly vacant sections). We consider that the level of benefit received by these un-connected properties is lower than that received by connected properties. The Water Supply Targeted Rate will therefore be set differentially, with connected properties being charged at a higher differential rate than un-connected properties.

#### *(b) Wastewater*

Our wastewater (sewer) activity is considered to primarily benefit those properties which connect (or are able to connect) to the wastewater network. A targeted rate will therefore be used to fund the activity from just those properties receiving or able to receive this benefit.

This targeted rate will collect the cash operating cost of the activity plus a significant contribution towards the expected long term average cost of related asset renewal and replacement (charged in lieu of depreciation). The proportion of asset renewal and replacement costs covered by this targeted rate may be adjusted where this is considered desirable to help deliver predictable and less volatile rates increases from year to year.

Capital value is considered to be the most equitable basis for the Sewerage Targeted Rate (consistent with the approach taken for General Rates). The rate will be applied to those properties located within the sewer serviced area.

#### *(c) Stormwater Drainage and Flood Protection & Control Works*

We consider stormwater drainage and flood protection and control works primarily benefit properties within the serviced area. We consider it desirable and practical to enhance the transparency of our spending by using a targeted rate so ratepayers can see how much they pay for these activities.

This targeted rate will collect the cash operating cost of these activities plus a significant contribution towards the expected long term average cost of related asset renewal and replacement (charged in lieu of depreciation). The proportion of asset renewal and replacement costs covered by this targeted rate may be adjusted where this is considered desirable to help deliver predictable and less volatile rates increases from year to year.

Capital value is considered to be the most equitable basis for the Land Drainage Targeted Rate (consistent with the approach taken for general rates).

#### *(d) Active Travel*

We consider it desirable to separately fund a portion of our spending on active travel activities (including cycleways and pedestrian networks),

so that our commitment to spend a minimum amount on this activity is transparent to ratepayers.

Active travel currently sits within the Transport activity. Revenue from this targeted rate will contribute to funding costs within that activity.

The benefit of this activity is considered to be distributed relatively evenly across all ratepayers. The Active Travel Targeted Rate will therefore be set as a fixed dollar amount and applied to all SUIPs (consistent with the UAGC).

*(e) Recycling and Composting*

Recycling and composting activities lie within the Solid Waste and Resource Recovery Group of Activities. We consider it desirable to use a Waste Minimisation Targeted Rate to fund recycling and composting costs so that ratepayers can see how much they pay for yellow and green bin services.

This targeted rate funds the cash operating cost of recycling and composting activities plus a significant contribution towards the expected long term average cost of related asset renewal and replacement (charged in lieu of depreciation).

The benefit of this activity is considered to be distributed evenly across all ratepayers to whom the yellow and green bin services are made available, except to the extent that more remote ratepayers do not receive a kerbside collection service. The Waste Minimisation Targeted Rate will therefore be set as a fixed dollar charge per SUIP (consistent with the UAGC), but set differentially – a higher fixed dollar charge will be

applied where the property is located within the kerbside collection area.

*(f) Business Improvement District (BID) Activities*

Our Business Improvement District (BID) Policy provides for us to collect a targeted rate from business rating units located within a BID boundary where a poll of business and property owners has provided sufficient agreement for this to happen. Such a targeted rate may be a fixed charge or a variable charge based on capital value, or a combination of both, as decided on a case-by-case basis.

*(g) Heritage costs*

We intend to set a targeted rate to fund certain heritage costs for transparency so that ratepayers can see how much they contribute to those costs.

The costs intended to be recovered by this targeted rate include providing capital grant funding for the Canterbury Museum redevelopment, and funding restoration costs relating to the Provincial Chambers, Old Municipal Chambers and Robert McDougall strengthening and base isolation. The benefit of this is considered to be distributed evenly across all ratepayers. Capital value is considered to be the most equitable basis for the Heritage Targeted Rate (consistent with the approach taken for general rates). This targeted rate is to fund the capital cost of these projects over a 30 year period and will apply until 30 June 2051.

*(h) Council Grants*

We provide several grants schemes (within the Communities & Citizens or Strategic Planning activities), for the benefit of the community and funded by general rates.

From time to time Council determines that it is desirable to make a grant for a specific purpose. In such circumstances, and subject to public consultation, such grant may be funded by a Grants Targeted Rate.

A Grants Targeted Rate:

- May be either a specific grant rated over a fixed period, or an annual grant rated on an ongoing basis.
- May be applied either universally or to a specifically identified group of ratepayers, usually as a fixed dollar charge per SUIP, depending on our assessment of how the benefits of the grant are distributed.

For any Grants Targeted Rate, the level of rate will be set in each Annual Plan based on the annual revenue required to fund the grant. However, the basis of the rate (for example, fixed dollar amount or value-based, universal or an identified group of ratepayers) will not be changed.

We currently set or propose the following Grants Targeted Rates under this Policy:

- **Special Heritage (Cathedral) Targeted Rate:**  
This rate relates to a \$10 million Council grant (plus GST if any) supporting the restoration of the Anglican Cathedral, the benefit of which is considered to be distributed evenly to all ratepayers. The rate will be set as a fixed

dollar charge per SUIP, applied to all properties across the District until 30 June 2028.

- Special Heritage (Arts Centre) Targeted Rate:

This rate relates to a \$5.5 million Council grant (plus GST if any) supporting the restoration of the Arts Centre, the benefit of which is considered to be distributed evenly to all ratepayers. The rate will be set based on capital value, applied to all properties across the District until 30 June 2031.

- Akaroa Health Centre Targeted Rate:

This rate relates to a Council grant of up to \$1.3 million (plus GST if any) supporting the development of the Akaroa Community Health Centre, the benefit of which is considered to be distributed evenly to all ratepayers in the eastern half of Banks Peninsula (rating units in valuation rolls 23890, 23900, 23910, 23920, 23930, 23940 or 23961). The rate will be set as a fixed dollar charge per SUIP, applied to all properties in the specified area until 30 June 2023.

- Central City Business Association Targeted Rate:

We intend to set a targeted rate to fund a grant to the Central City Business Association. The rate will be set as a fixed dollar charge per rating unit, applied to all business rating units with a land value greater than or equal to \$50,000, within the area covered by the Central City Business Association.

## Development Contributions

We make significant capital investment in infrastructure specifically to service growth development in the District (i.e. new subdivision and/or more intensive development of existing developed land). We use development contributions to recover a fair and equitable portion of the cost of this investment from persons undertaking development.

Development contributions requirements are in accordance with the Local Government Act 2002 and our Development Contributions Policy.

## Grants & Subsidies

Some of our activities qualify for a grant or subsidy from the Crown (e.g. New Zealand Transport Agency (NZTA) for qualifying roading expenditure), or other entities. These are used as the initial source of funding where they are available.

## Fees & Charges

We typically collect fees and charges where an Activity is perceived to provide benefit primarily to identifiable individuals or groups (i.e. user-pays), or where the need for the activity is driven by the actions or inactions of identifiable individuals or groups (i.e. exacerbator-pays).

However, consideration is also given to whether each fee or charge is practical and economically viable (including the extent to which fees may result in an unacceptable decrease in the use of council services), and whether such charging may undermine one of our identified core community

outcomes (see “Council’s Funding Considerations” below).

## Borrowing

We borrow to fund spending where the benefit is perceived to endure for multiple years – for example, capital expenditure on improving assets, or growth prior to the collection of development contributions. Sometimes this may be in the form of equity in CCOs or advances to third parties. Some operational expenditure also meets this criteria – e.g. grant to Canterbury Museum for redevelopment.

Borrowing is undertaken corporately (i.e. as a single debt portfolio) for efficient debt management.

### *The funding of costs associated with borrowing*

Repayment of rate-funded debt is via the general rate over a period of thirty years (COVID-19 related borrowing is repayable over five years), except for borrowing in relation to CCO equity.

Interest costs on debt relating to the capital works programme (excluding the earthquake rebuild or equity investments) are allocated to council activities for budgeting and funding purposes, in proportion to the amount of depreciation generated by that activity. The balance of interest costs are funded by general rates.

## Proceeds from asset sales

Proceeds from asset sales will be used to reduce debt or any current borrowing requirement.

## Interest, Dividends, & Other Revenues

Our principal investment revenues are the dividends received from our commercial subsidiaries (most importantly Christchurch City Holdings Ltd). Cash investments (e.g. term deposits with banks) are generally held only for liquidity purposes, as we are a net borrower.

Income from dividends, interest, and other sources not described above (e.g. petrol taxes) are treated as corporate revenues and are assumed to accrue to general ratepayers – i.e. they are not allocated against specific activities, but reduce the amount of general rates that we need to collect to fund those activities.

## Council's Funding Considerations

Our decision about which funding sources to use to fund each activity is guided by the following considerations:

- Community Outcomes (i.e. what the activity is trying to achieve) – the source of funding for each activity is decided after considering the community outcome(s) to which it contributes.
- User-pays (i.e. how the benefits of an activity are distributed) – where the primary benefit from a council activity is provided to an identifiable group, it is preferable for that group to bear the principal cost of the activity.
- Exacerbator-pays (i.e. where the activity is required due to the activities or inactions of identifiable groups) – it is preferable for such

costs to be paid for by those groups contributing to the need for the activity.

- Inter-generational equity (i.e. the period over which the benefits of an activity occur) – most operational expenditure provides a benefit only during the year that it is spent, so is best funded from current revenues; however, expenditure providing benefits over many years is more appropriately funded through borrowing (which is repaid over multiple years).
- Potential for distinct funding sources – it may improve the transparency and accountability of our spending on any particular activity if its funding is specifically identified (e.g. through a targeted rate), particularly where the cost is significant or where it is considered desirable to demonstrate that funding is being spent on a specific project. The potential benefit of such improved transparency and accountability are weighed against the cost of having to administer the specifically identified funding.

Our choice of funding for each activity is also guided by the overall impact that any allocation of charges and costs may have on the community. In particular, although some Activities should arguably be funded by user fees and charges due to the level of private benefit they provide, we may consider such user-charging inappropriate – for example, full user-funding of libraries and swimming pools may result in these services no longer being provided.

We have therefore determined that the following Activities will receive a material amount of funding from general rates:

- Transport
- Parks, Heritage & Coastal Environment
- Communities & Citizens
- Solid Waste and Resource Recovery
- Governance
- Strategic Planning & Policy
- Regulatory Compliance & Licencing

## Funding of Operating Costs

Where an activity is funded using a number of funding sources, our practice is to meet our operating costs in the first instance from fees & charges and grants & subsidies (subject to the considerations outlined above). If the activity requires further operational funding, this remainder is funded through rates.

The following pages set out our operational funding decision for each activity.

The analysis of each Activity is supported by three tables:

- *Table 1: Community Outcome* – this table identifies the community outcomes to which the activity primarily contributes.
- *Table 2: Funding Principles (operating costs only)* – this table shows how we have considered the other funding considerations set out in section 101(3)(a)(ii) to (v) of the Local Government Act 2002 in relation to funding the operating costs of the activity. This evaluation uses a simple high / medium /

low scale for each of the following considerations:

- User-pays – the degree to which the Activity can be attributed to individuals or identifiable groups rather than the community as a whole – refer to section 101(3)(a)(ii);
- Exacerbator-pays – the degree to which the activity is required as a result of the action (or inaction) of individuals or identifiable groups – refer to section 101(3)(a)(iv);
- Inter-generational equity – the degree to which benefits can be attributed to future periods; – refer to section 101(3)(a)(iii) and
- Separate funding – the degree to which the costs and benefits justify separate funding for the activity – refer to section 101(3)(a)(v).

- *Table 3: Funding Decision* – this table shows our broad funding target for the activity (i.e. how much is paid for by individuals / groups, and how much by the community as a whole), and the associated funding mechanism used (i.e. general rates, targeted rates, user charges, etc.). As the precise balance between individual / group and community funding may vary in practice (particularly for volumetric fees and charges), the funding target is expressed in broad terms rather than specific percentages:
  - Low = this source provides 0%-25% of the funding for this activity;
  - Medium = this source provides 25%-75% of the funding for this activity; and
  - High = this source provides 75%-100% of the funding for this activity.

The specific revenue and cost projections for the LTP planning period are shown in the individual Funding Impact Statements in the Activities and Services section of the LTP.

## Water Supply

Local authorities have an obligation under the Health Act 1956 (including Part 2A regarding Drinking Water), and the Local Government Act 2002 to provide a drinking water supply to the urban areas of the District, to maintain its capacity, to protect it from contamination, and to ensure that it complies with the appropriate Drinking Water Standards.

Local Authorities also ensure an adequate supply of water for commercial use and for fire-fighting and ensure that it is managed in a way that supports the environmental, social and economic wellbeing of current and future generations.

This includes maintaining the network, including wells, pump stations, treatment facilities, reservoirs, and underground reticulation pipes and meters. We supply water through approximately 160,000 residential and business connections, through seven urban water supply schemes and six rural water supply schemes. This equates to 50-55 billion litres of water in a typical year, which is the equivalent of around 22,000 full Olympic size swimming pools.

The benefit of this Activity is considered to accrue primarily to those properties located in our geographic network area – that is all of those properties that can physically connect to the network. It is therefore considered appropriate to fund the bulk of this Activity from the Water Supply Targeted Rate applied to all properties located within this serviced area.

However, as the level of supply provided to some properties may differ from the standard supply provided to most there are also targeted rates for:

- Restricted Rural Supply
- Fire connection
- Excess water consumption

*Table 1: Community Outcomes*

Activity	Primary Outcome(s)
Water Supply	Safe and healthy communities High quality drinking water

*Table 2: Funding Principles (operating costs only)*

User-Pays	Exacerbator-Pays	Inter-Generational Equity	Separate Funding?
High	Low	Low	High

*Table 3: Funding Decision (operating costs only)*

Funding Target		Funding mechanism	
Individual / Group	Community	Individual / Group	Community
High	Low	<ul style="list-style-type: none"> <li>• Targeted Rate (High)</li> <li>• Fees &amp; Charges (Low)</li> </ul>	<ul style="list-style-type: none"> <li>• Grants and Other (Low)</li> </ul>

## Wastewater

We build, own, operate and maintain wastewater networks and wastewater treatment plants to protect public health and the environment. The service is focussed on providing a reliable, safe and resilient system for conveying wastewater away from properties, for treatment and disposal.

Wastewater, also known as sewage, refers to the used water collected in internal drains from homes and businesses, and includes trade waste from industrial and commercial operations. Wastewater does not include stormwater drainage, which is collected, treated and re-introduced into the environment via a separate system.

Providing a wastewater collection, treatment and disposal service is core business for us, required by the Local Government Act 2002 and the Health Act 1956.

We implement these services for the community in a number of ways, this includes planning, day to day operations, planned and reactive maintenance, repair or renewal of damaged infrastructure, building new infrastructure and implementing improvements to the system.

Key deliverables are to:

- Collect, convey and treat wastewater in a safe, efficient and reliable manner;
- Discharge treated wastewater to the environment in compliance with resource consents;
- Reuse and/or dispose of wastewater treatment by-products, including biogas and bio-solids;
- Provide laboratory services to monitor treatment processes and treated wastewater quality; and
- Plan, regulate, build, maintain, manage and renew wastewater systems.

We collect wastewater from approximately 160,000 customers in Christchurch, Lyttelton, Diamond Harbour, Governors Bay, Akaroa, Duvauchelle, Tikao Bay

and Wainui. We treat this wastewater at eight treatment plants and dispose the treated wastewater into the sea and to land irrigation schemes.

Although all residents benefit from the presence of a safe and reliable sewer network, the primary benefit accrues to those properties which are located within our geographic network area – that is all those properties that can physically connect to the network.

It is therefore considered appropriate to fund the bulk of this Activity from a Targeted Rate applied to all properties located within this serviced area.

*Table 1: Community Outcomes*

Activity	Primary Outcome(s)
Wastewater	Safe and healthy communities Healthy water bodies

*Table 2: Funding Principles (operating costs only)*

User-Pays	Exacerbator-Pays	Inter-Generational Equity	Separate Funding?
High	Low	Low	High

*Table 3: Funding Decision (operating costs only)*

Funding Target		Funding mechanism	
Individual / Group	Community	Individual / Group	Community
High	Low	<ul style="list-style-type: none"><li>• Targeted Rate (High)</li><li>• Fees &amp; Charges (Low)</li></ul>	<ul style="list-style-type: none"><li>• Grants &amp; Other (Low)</li></ul>



## Stormwater Drainage

This Activity collects and conveys stormwater during rainfall events, and is intrinsically linked to and interdependent with our Flood Protection & Control Works Activity to protect the community from the harmful effects of flooding.

The key physical assets used to deliver this activity are:

- The underground conveyance networks (including pipes, manholes, sumps, inlets and outlets);
- Open channels and overland flow path (including natural waterways such as rivers, streams and creeks, constructed drainage channels, in-channel structures, lining and retaining walls); and
- Treatment devices that are not within the Flood Protection and Control Works Activity (for example, where there is no flood protection component such as silt traps, gross debris traps or proprietary treatments devices such as cartridge filters) and flow level control devices.

We use a multi-value approach to stormwater, where the drainage value of the network is considered alongside other values such as ecology, culture, recreation, heritage and landscape. Together these are known as the 'six values' that we utilise in stormwater drainage and waterway management.

In delivering this service we provide a balanced mix of maintenance and renewals to preserve the levels of service and improve stormwater discharge quality to mitigate the human effect on water body health.

The benefit of this Activity is considered to accrue mostly to those properties located within the Council's drainage and stormwater infrastructure networks. It is therefore considered appropriate to fund this Activity and the Flood Protections & Control Works Activity together using a targeted rate.

Table 1: Community Outcomes

Activity	Primary Outcome(s)
Stormwater Drainage	Healthy water bodies Modern and robust city infrastructure and community facilities Safe and healthy communities

Table 2: Funding Principles (operating costs only)

User-Pays	Exacerbator-Pays	Inter-Generational Equity	Separate Funding?
High	Low	Low	High

Table 3: Funding Decision (operating costs only)

Funding Target		Funding mechanism	
Individual / Group	Community	Individual / Group	Community
High	Low	<ul style="list-style-type: none"><li>• Targeted Rate (High)</li><li>• Fees &amp; Charges (Low)</li></ul>	<ul style="list-style-type: none"><li>• n/a</li></ul>

## Flood Protection & Control Works

This Activity delivers floodplain management and stormwater management plan objectives to reduce the harm from flooding to the community and to improve the quality of surface water. It is intrinsically linked to and interdependent with our Stormwater Drainage Activity.

The activity includes construction of new flood protection infrastructure and management of existing infrastructure including:

- pump stations and water flow control devices and structures such as valve stations;
- stop-banks, tide gates and basins;
- water quality treatment devices such as basins, wetlands, tree pits and raingardens; and
- hydrometric monitoring devices, measuring rainfall along with surface water, sea and groundwater levels.

Basins and wetlands serve a dual purpose of providing stormwater detention for reducing flood risk as well as providing water quality treatment.

The benefit of this Activity is considered to accrue to properties located within the Council's drainage and stormwater infrastructure networks. It is therefore considered appropriate to fund this Activity and the Stormwater Drainage Activity together using a targeted rate.

*Table 1: Community Outcomes*

Activity	Primary Outcome(s)
Flood Protection & Control Works	Healthy water bodies Modern and robust city infrastructure and community facilities

*Table 2: Funding Principles (operating costs only)*

User-Pays	Exacerbator-Pays	Inter-Generational Equity	Separate Funding?
High	Low	Low	High

*Table 3: Funding Decision (operating costs only)*

Funding Target		Funding mechanism	
Individual / Group	Community	Individual / Group	Community
High	Low	<ul style="list-style-type: none"><li>• Targeted Rate (High)</li><li>• Fees &amp; Charges (Low)</li></ul>	<ul style="list-style-type: none"><li>• n/a</li></ul>

## Transport

Local government is responsible for planning for, providing, and maintaining safe road networks, including pedestrian linkages and attractive functional streetscapes. We maintain the assets that provide the District's local roading network, comprising the carriageways, footpaths, bridges, retaining walls, rail crossings, and associated drainage.

National highways linking the Christchurch District with the rest of the country are managed by central government through NZTA and work between the national and local roading networks is co-ordinated as much as possible.

The streets we manage provide a safe and efficient network that connect communities and facilitate the movement of people and goods around the District and to the adjoining region. Key deliverables include:

- Network planning
- Asset maintenance
- Renewal of life-expired infrastructure
- Improvements to the network

This Activity also relates to how the roading network and associated infrastructure is used and controlled, so that people have safe, easy, and reliable access to homes, shops, businesses, and leisure activities, from a variety of mode choices. This includes:

- Control over how the road corridor can be used by other parties (such as service authorities and developers);
- Planning, building, and maintaining the infrastructure required to support the operation of the bus network;
- Planning, building, operating, and maintaining the major cycleways network;
- Operating and maintaining traffic lights, traffic cameras, and traveller information portals;
- Operating and maintaining Christchurch's public parking facilities; and
- Planning and providing transport education initiatives.

The benefit of this Activity is considered to accrue primarily to road users. However, it is not considered practicable or desirable to fund this Activity separately, because the roading network is considered to be qualitatively different to the water and sewer networks which are funded through targeted rates. In particular:

- The roading network also delivers benefits to non-users, to a far greater extent than water or sewer networks, reducing the desirability of a "user-pays" funding approach.
- The extent of "use" is more difficult to determine than for water and sewer (for which benefit is more clearly binary between those that can connect and those that cannot).

This Activity is therefore primarily funded by the community as a whole, mostly through general rates. NZTA subsidies are treated as "Community-sourced" in table 3 below, as they are paid by central government rather than individuals or groups within the District.

The Active Travel Targeted Rate contributes to this Activity's spending on cycleways and pedestrian networks. This is classified as "Community funding" in Table 3, as the Active Travel Targeted Rate is applied universally to all rating units in the district. The use of the targeted rate here enhances the transparency of our spending on these activities and is intended to ensure that a certain minimum level of operational spending will be incurred on these activities.

While not specified in Table 3, we consider that greater use of fees & charges is appropriate where our control function provides permission to specific users for certain actions (such as use of the road corridor or marine activities).

Table 1: Community Outcomes

Activity	Primary Outcome(s)
Transport	<p>A well-connected and accessible City promoting active and public transport</p> <p>Modern and robust city infrastructure and facilities network</p> <p>Safe and healthy communities</p>

Table 2: Funding Principles (operating costs only)

Activity	User-Pays	Exacerbator-Pays	Inter-Generational Equity	Separate Funding?
Transport Access	Medium	Low	Low	Medium
Transport Environment	Low	Low	Low	Low
Transport Safety	-	Low	Low	Medium

Table 3: Funding Decision (operating costs only)

Activity	Funding Target		Funding mechanism	
	Individual / Group	Community	Individual / Group	Community
Transport Access	Low	High	<ul style="list-style-type: none"> <li>Fees &amp; Charges (Low)</li> </ul>	<ul style="list-style-type: none"> <li>General Rates (Medium / High)</li> <li>Grants &amp; Other (Low)</li> </ul>
Transport Environment	Low	High	<ul style="list-style-type: none"> <li>Fees &amp; Charges (Low)</li> </ul>	<ul style="list-style-type: none"> <li>General Rates (Medium)</li> <li>Targeted Rate on whole District (Medium)</li> <li>Grants &amp; Other (Low)</li> </ul>
Transport Safety	Low	High	<ul style="list-style-type: none"> <li>Fees &amp; Charges (Medium)</li> </ul>	<ul style="list-style-type: none"> <li>General Rates (Medium)</li> </ul>

## Parks, Heritage & Coastal Environment

Christchurch residents have a strong affinity with their parks, reserves, and open spaces. We wish to support this affinity, and maintain the notion of Christchurch as the “garden city”.

This Activity involves the management of:

- Parks – We manage over 1200 parks and reserves, covering more than 9,384 hectares in Christchurch city and Banks Peninsula. Neighbourhood parks provide space and facilities for local communities. Garden & heritage parks provide botanical diversity and contribute to plant conservation and research. Sports parks provide both local spaces for neighbourhood community amenity as well as providing the necessary spaces to support organised and casual sport and recreational pursuits. Large Sports parks like Ngā Puna Wai provide high quality sports facilities to support community, regional and national sporting pursuits. Regional parks protect the region’s natural landscape and biodiversity values, while accommodating extensive outdoor recreation. Significant parks such as Hagley Park, the Botanic Gardens, and Mona Vale also contribute to the economic well-being of the district by attracting visitors.
- Cemeteries – We administer burials and plot purchases as well as maintaining current and closed cemeteries.
- Heritage protection – We aim to preserve the district’s built, natural and cultural heritage for the benefit of the current and future communities.
- Harbours & marine structures – We provide marine structures (including wharves & jetties, slipways & ramps, seawalls, recreational rafts, boat moorings, and wharf buildings), to facilitate access to the marine environment for residents, visitors and commercial operators for recreation, sport, tourism, commercial activities, and transport.

The benefit of this Activity is considered to accrue to the community as a whole. It is therefore considered appropriate to fund it primarily from general rates.

Table 1: Community Outcomes

Activity	Primary Outcome(s)
Heritage Management	Celebration of our identity through arts, culture, heritage and sport 21st century garden city we are proud to live in Vibrant and thriving city centre
Parks and Foreshore	Safe & Healthy Communities Unique landscapes and indigenous biodiversity are valued and stewardship exercised Celebration of our identity through arts, culture, heritage, sport and recreation 21st century garden city we are proud to live in

Table 2: Funding Principles (operating costs only)

Activity	User-Pays	Exacerbator-Pays	Inter-Generational Equity	Separate Funding?
Heritage Management	Low	Low	High	Low
Parks and Foreshore	Low	Low	Medium	Low

Table 3: Funding Decision (operating costs only)

Activity	Funding Target		Funding mechanism	
	Individual / Group	Community	Individual / Group	Community
Heritage Management	Low	High	<ul style="list-style-type: none"><li>• Fees &amp; Charges (Low)</li></ul>	<ul style="list-style-type: none"><li>• General Rates (High)</li></ul>
Parks and Foreshore	Low	High	<ul style="list-style-type: none"><li>• Fees &amp; Charges (Low)</li></ul>	<ul style="list-style-type: none"><li>• General Rates (High)</li><li>• Grants &amp; Other (Low)</li></ul>

## Solid Waste and Resource Recovery

We collect and dispose of some of the district's solid waste, and work with the community to minimise waste by encouraging both residents and businesses to recycle their waste thereby reducing the volume of waste sent to the landfill.

This Activity includes:

- Recycling – reducing the amount of waste sent to landfill by collecting recyclable material from households and public places, advising the public of recycling options (for example, EcoDrops and register of recyclers), and by sorting and processing recyclable material.
- Organics / composting – collection of kitchen and garden waste from households and converting this into compost for resale. We encourage home composting and worm farms.
- Residual Waste – not everything can be recycled, the waste remaining is collected and transported to landfill.
- Closed landfill – monitoring the closed landfills around the District. This includes the capping and aftercare of the old Burwood landfill, where methane gas is captured, piped underground, and used to power some city buildings and parts of the Christchurch Waste Water Treatment Plant.
- Education – educating residents to make informed decisions on the best waste practices, focusing on the best environmental and social outcomes. We work with other councils on the “love food, hate waste” campaign, with regular workshops informing communities how to minimise the food waste generated by households.

Kerbside collection of general and recycling waste is provided to most properties across the district – other properties may deposit their waste at collection points.

The benefit of this Activity is considered to accrue to the community as a whole. It is therefore considered appropriate to fund the bulk of costs from rates, supported by fees and charges for non-household and excess waste.

It is also considered desirable to make the cost of recycling and composting activity more transparent, so that ratepayers can see how much they are paying for these services. The operating cost of yellow and green wheelie bin services is therefore funded from a Targeted Rate.

*Table 1: Community Outcomes*

Activity	Primary Outcome(s)
Solid Waste and Resource Recovery	Sustainable use of resources and minimising waste Safe and healthy communities

*Table 2: Funding Principles (operating costs only)*

User-Pays	Exacerbator-Pays	Inter-Generational Equity	Separate Funding?
Low	High	Medium	Medium

*Table 3: Funding Decision (operating costs only)*

Funding Target		Funding mechanism	
Individual / Group	Community	Individual / Group	Community
Medium	Medium	<ul style="list-style-type: none"> <li>Targeted Rates (Medium)</li> <li>Fees &amp; Charges (Low)</li> </ul>	<ul style="list-style-type: none"> <li>General Rates (Medium)</li> <li>Grants &amp; Other (Low)</li> </ul>

## Communities & Citizens

Local Government is responsible for promoting the cultural and social well-being of communities, and for educating the public in regard to civil defence.

This supports strong communities by providing high quality library, sports & recreation, arts & cultural, community development, and emergency management services.

This Activity provides:

- opportunities for people to express themselves and be challenged by art, music, theatre, dance and other media and to understand and celebrate their many identities and heritage;
- libraries which act as a vehicle for access to knowledge, ideas and information and as a service open and available to anyone;
- encouragement to be more active more often through the provision of a range of sport and recreation facilities and programmes;
- community centres, halls and houses to encourage participation in local activities and build a sense of community; and
- information and advice to help citizens and communities, including support to community organisations to help them deliver the valuable services they provide.

Table 1: Community Outcomes

Activity	Primary Outcome(s)
Canterbury & Akaroa Museums	Strong sense of community Celebration of our identity through arts, culture, heritage, sport and recreation
Christchurch Art Gallery	Celebration of our identity through arts, culture, heritage, sport and recreation Strong sense of community
Citizen and Customer Services	Active participation in civic life

Activity	Primary Outcome(s)
Civil Defence Emergency Management	Safe and healthy communities
Community Development and Facilities	Strong Sense of Community Active Participation in Civic Life Safe & Healthy Communities Valuing the voices of all cultures and ages (including children)
Libraries	Strong sense of community Celebration of our identity through arts, culture, heritage and sport An inclusive, equitable economy with broad-based prosperity for all
Recreation, Sports, Comm Arts & Events	Strong sense of community Safe and healthy communities Celebration of our identity through arts, culture, heritage, sport and recreation

Table 2: Funding Principles (operating costs only)

Activity	User-Pays	Exacerbator-Pays	Inter-Generational Equity	Separate Funding?
Canterbury & Akaroa Museums	Low	Low	Low	Low
Christchurch Art Gallery	Low	Low	Medium	Low
Citizen and Customer Services	Low	Low	Low	Low
Civil Defence Emergency Management	Low	Low	Low	Low



Activity	User-Pays	Exacerbator-Pays	Inter-Generational Equity	Separate Funding?
Community Development and Facilities	Low	Low	Low	Low
Libraries	Low	Low	Low	Low
Recreation, Sports, Comm Arts & Events	Medium	Low	Medium	Medium

Table 3: Funding Decision (operating costs only)

Activity	Funding Target		Funding mechanism	
	Individual / Group	Community	Individual / Group	Community
Canterbury & Akaroa Museums	Low	High	<ul style="list-style-type: none"> <li>Fees &amp; Charges (Low)</li> </ul>	<ul style="list-style-type: none"> <li>General Rates (High)</li> <li>Grants &amp; Other (Low)</li> </ul>
Christchurch Art Gallery	Low	High	<ul style="list-style-type: none"> <li>Fees &amp; Charges (Low)</li> </ul>	<ul style="list-style-type: none"> <li>General Rates (High)</li> <li>Grants &amp; Other (Low)</li> </ul>
Citizen and Customer Services	Low	High	<ul style="list-style-type: none"> <li>Fees &amp; Charges (Low)</li> </ul>	<ul style="list-style-type: none"> <li>General Rates (High)</li> </ul>
Civil Defence Emergency Management	Low	High	<ul style="list-style-type: none"> <li>n/a</li> </ul>	<ul style="list-style-type: none"> <li>General Rates (High)</li> </ul>

Activity	Funding Target		Funding mechanism	
	Individual / Group	Community	Individual / Group	Community
Community Development and Facilities	Low	High	<ul style="list-style-type: none"> <li>Fees &amp; Charges (Low)</li> <li>Targeted Rates (Low)*</li> </ul>	<ul style="list-style-type: none"> <li>General Rates (High)</li> <li>Grants &amp; Other (Low)</li> </ul>
Libraries	Low	High	<ul style="list-style-type: none"> <li>Fees &amp; Charges (Low)</li> </ul>	<ul style="list-style-type: none"> <li>General Rates (High)</li> <li>Grants &amp; Other (Low)</li> </ul>
Recreation, Sports, Comm Arts & Events	Medium	Medium	<ul style="list-style-type: none"> <li>Fees &amp; Charges (Medium)</li> </ul>	<ul style="list-style-type: none"> <li>General Rates (Medium)</li> <li>Grants &amp; Other (Low)</li> </ul>

\* The Akaroa Community Health Trust targeted rate is included in this Community Development and Facilities activity

## Housing

We wish to support vulnerable groups in the District's community by providing housing targeted towards the elderly, disabled, and those on low incomes.

This Activity involves asset management, maintenance, replacement, intensification, and a partnership programme that supports the provision of affordable accommodation to people on low incomes. We work collaboratively with central government to address housing supply and affordability issues, through the Christchurch Housing Accord agreement.

Most of the housing units are studio and one-bedroom units, with a small percentage of two, three, and four bedroom units. These Council-owned housing complexes are leased to the Otautahi Community Housing Trust, a Community Housing Provider, which then sub-lets these to those in need.

Our involvement in this Activity is intended to contribute to social well-being by ensuring that an adequate supply of safe, accessible, and affordable housing is available to those in need.

The benefit of this Activity is considered to accrue mostly to the housing tenants. It is therefore considered appropriate to fund the Activity mostly from user charges (housing rents) plus Income Related Rent Subsidies (IRRS). These are intended to be sufficient to cover operating costs without subsidy from rates or other sources.

*Table 1: Community Outcomes*

Activity	Primary Outcome(s)
Community Housing	Sufficient supply of, and access to, a range of housing Safe and healthy communities

*Table 2: Funding Principles (operating costs only)*

User-Pays	Exacerbator-Pays	Inter-Generational Equity	Separate Funding?
High	Low	Medium	High

*Table 3: Funding Decision (operating costs only)*

Funding Target		Funding mechanism	
Individual / Group	Community	Individual / Group	Community
High	Low	• Fees & Charges (High)	• Grants & Other (Low)

## Regulatory & Compliance

Regulation and compliance services are needed to administer the laws that govern building and development work, the health and safety of licensed activities, and the keeping of dogs. We enforce compliance with regulations, monitor individual licences and approvals, investigate complaints and non-compliance, and assess the potential effects of various activities while still enabling builders, developers and property owners to carry on their business.

Key outputs of this Activity are:

- Compliance services relating to Resource Management Act (District Plan), Building Act, Local Government Act, Litter Act, and local Council Bylaws;
- Animal Management;
- Alcohol Licensing;
- Food Safety and Health Licensing; and
- Environmental Health, including noise management, environmental nuisance and environmental health risks e.g. asbestos and land contamination.

The benefit of this Activity is considered to be mixed:

- Building Regulation and Land & Property Information Services activities – costs are mainly caused by applicants, but there is a wider community benefit in having a consented building stock.
- Regulatory Compliance & Licencing and Resource Consenting activities – costs are mainly caused by applicants and holders whose activities, if unregulated, could cause nuisance to the public or pose a threat to the safety or health of the community; however, the community benefits from the control of such potential nuisances and threats.

In addition, for Regulatory Compliance & Licencing activities, it is acknowledged that full cost recovery through user charges would increase those user charges to a point where full compliance may be discouraged. On

balance, for that activity, it is considered appropriate to adopt material levels of funding from both fees & charges and general rates.

*Table 1: Community Outcomes*

Activity	Primary Outcome(s)
Building Regulation	Great place for people, business and investment
Land & Property Information Services	Sufficient supply of, and access to, a range of housing
Regulatory Compliance & Licencing	Safe and healthy communities
Resource Consenting	Vibrant and thriving city centre Sufficient supply of, and access to, a range of housing

*Table 2: Funding Principles (operating costs only)*

Activity	User-Pays	Exacerbator-Pays	Inter-Generational Equity	Separate Funding?
Building Regulation	High	High	Medium	Medium
Land & Property Information Services	High	High	Low	Low
Regulatory Compliance & Licencing	Medium	Medium	Low	Medium
Resource Consenting	High	High	Medium	High

Table 3: Funding Decision (operating costs only)

Activity	Funding Target		Funding mechanism	
	Individual / Group	Community	Individual / Group	Community
Building Regulation	High	Low	<ul style="list-style-type: none"> <li>Fees &amp; Charges (High)</li> </ul>	<ul style="list-style-type: none"> <li>General Rates (Low)</li> </ul>
Land & Property Information Services	High	n/a	<ul style="list-style-type: none"> <li>Fees &amp; Charges (High)</li> </ul>	<ul style="list-style-type: none"> <li>n/a</li> </ul>
Regulatory Compliance & Licencing	Medium	Medium	<ul style="list-style-type: none"> <li>Fees &amp; Charges (Medium)</li> </ul>	<ul style="list-style-type: none"> <li>General Rates (Medium)</li> <li>Grants &amp; Other (Low)</li> </ul>
Resource Consenting	High	Low	<ul style="list-style-type: none"> <li>Fees &amp; Charges (Medium / High)</li> </ul>	<ul style="list-style-type: none"> <li>General Rates (Low / Medium)</li> </ul>

## Strategic Planning & Policy

Strategic planning and policy is fundamental to the workings of local government – in particular, meeting community needs for good quality local infrastructure, local services, and performance of regulatory functions.

This Activity provides strategic policy, city planning and urban regeneration services for us and our communities. We support the recovery and ongoing evolution of a resilient city that is better able to adapt to future challenges and take advantage of new opportunities.

Key areas include to:

- Provide specialised policy and strategy advice to enable us to plan effectively for the future.
- Develop, maintain and monitor the Christchurch District Plan which enables us to manage land use, subdivision and development.
- Lead policy and strategy for transport to ensure people and businesses can easily move around the city.
- Work with the community to enable their aspirations for quality places and neighbourhoods.
- Ensure that natural resources are used efficiently and sustainably to meet the needs of today and those of future generations.
- Understand natural hazard risks to be better prepared for future challenges.
- Work collaboratively with strategic partners at a Greater Christchurch, regional and national level.

The benefit of this Activity is considered to accrue to the whole community. It is therefore considered appropriate to source funding mostly from general rates.

*Table 1: Community Outcomes*

Activity	Primary Outcome(s)
Civic & International Relations	Great place for people, business and investment Active participation in civic life
Economic Development	Great place for people, business and investment A productive, adaptive and resilient economic base
Public Information & Participation	Active participation in civic life Safe and healthy communities Identity through arts, culture, heritage and sport Strong sense of community Great place for people, business and investment
Strategic Planning, Future Dev & Regen	Great place for people, business and investment Safe and healthy communities Sustainable use of resources and minimising waste

*Table 2: Funding Principles (operating costs only)*

Activity	User-Pays	Exacerbator-Pays	Inter-Generational Equity	Separate Funding?
Civic & International Relations	-	-	High	Low
Economic Development	Low	Low	High	Low
Public Information & Participation	-	Low	Low	-
Strategic Planning, Future Dev & Regen	Low	Low	Medium	Low

Table 3: Funding Decision (operating costs only)

Activity	Funding Target		Funding mechanism	
	Individual / Group	Community	Individual / Group	Community
Civic & International Relations	n/a	High	<ul style="list-style-type: none"> <li>• n/a</li> </ul>	<ul style="list-style-type: none"> <li>• General Rates (High)</li> <li>• Grants &amp; Other (Low)</li> </ul>
Economic Development	Low	High	<ul style="list-style-type: none"> <li>• Fees &amp; Charges (Low)</li> </ul>	<ul style="list-style-type: none"> <li>• General Rates (High)</li> </ul>
Public Information & Participation	n/a	High	<ul style="list-style-type: none"> <li>• n/a</li> </ul>	<ul style="list-style-type: none"> <li>• General Rates (High)</li> </ul>
Strategic Planning, Future Dev & Regen	Low	High	<ul style="list-style-type: none"> <li>• Fees &amp; Charges (Low)</li> </ul>	<ul style="list-style-type: none"> <li>• General Rates (High)</li> <li>• Targeted Rates (Low)*</li> <li>• Grants &amp; Other (Low)</li> </ul>

\* The ten-year special heritage (Cathedral) targeted rate is included in this activity.

## Governance

Christchurch City Council is the second largest territorial local authority (TLA) in New Zealand. We are committed to participatory democracy for all residents, and actively encourage residents to participate in making deputations to Council and Community Boards, participating in hearings and engaging with Councillors and Community Board members. As a large TLA with a strong commitment to an active local democracy our effectiveness is dependent upon efficient and effective processes to support effective governance and good decision making.

In direct support of governance and decision making, this activity provides the following services:

- Secretariat services, information, support for our decision-making processes at governance-level meetings and hearings and to Elected Members of the Council and Community Boards
- Holding elections of Elected Members to the Council and Community Boards, polls and representation reviews
- Provision of information in accordance with LGOIMA
- Provide information, support and advice to the Mayor, Deputy Mayor and Councillors and Chief Executive
- Manage relationships with Treaty partners and Mana Whenua.

The benefit of this Activity is considered to accrue to the community as a whole. It is therefore considered appropriate for it to be funded primarily from general rates.

*Table 1: Community Outcomes*

Activity	Primary Outcome(s)
Governance & Decision Making	Active participation in civic life Strong sense of community Valuing the voices of all cultures and ages (including children)
Office of Mayor, Chief Exec, Mana Whenua	All

*Table 2: Funding Principles (operating costs only)*

Activity	User-Pays	Exacerbator-Pays	Inter-Generational Equity	Separate Funding?
Governance & Decision Making	Low	Low	Low	Low
Office of Mayor, Chief Exec, Mana Whenua	-	-	Medium	-

*Table 3: Funding Decision (operating costs only)*

Activity	Funding Target		Funding mechanism	
	Individual / Group	Community	Individual / Group	Community
Governance & Decision Making	Low	High	• Fees & Charges (Low)	• General Rates (High)
Office of Mayor, Chief Exec, Mana Whenua	-	High	• -	• General Rates (High)

## Funding of Capital Costs

The term "Capital Cost" includes a range of relatively long-term investment spending:

- Equity investment in Council-controlled organisations (most importantly, Christchurch City Holdings Ltd, which owns the city's shares in the airport, port company, electricity lines company, and others);
- Network and community assets (the broadest category, including water, wastewater and stormwater networks, libraries, community halls, and community housing, and including strategic assets purchased in advance of need – for example, a drainage basin purchased to support anticipated future development); and
- Other assets (such as general plant and equipment).

Having considered the factors in section 101(3) of the Local Government Act 2002, we consider that capital investment in any particular Council Activity contributes to the same community outcomes as the operating costs of that activity (per tables above), and will tend to have the same distribution of benefits across the community. However, most capital investments are long-term in nature, so inter-generational equity is a far more important driver of our capital funding decision than it is for operational funding.

We have therefore determined that capital costs will be funded in accordance with the following principles:

- Investment in assets of a commercial or revenue-generating nature should be funded by borrowing, and be either self-funding or expected to deliver a net benefit to ratepayers in the long-term – any difference between investment income and funding costs in individual years will be allocated to or supported by general rates.
- Non-commercial capital investments will be funded in the first instance from borrowing, offset where appropriate by Crown grants and asset sales. Where the spending is to provide new assets to service growth (new subdivisions and/or more intensive development of developed land), the growth component is funded from Development Contributions.

- Capital renewals – we are moving towards fully funding the long run average asset renewals programme (net of subsidies) from rates. Any variation between that and the renewals programme in a particular year will be funded/deducted from the overall borrowing requirement.

*Table: Council's Capital Funding Policy, by Investment Type*

Investment type	Initial funding	Serviced and/or repaid by:
Equity investment in CCOs / CCTOs	<ul style="list-style-type: none"> <li>• Debt (interest only)</li> </ul>	<ul style="list-style-type: none"> <li>• Dividends and Rates</li> </ul>
Network & Community assets: <ul style="list-style-type: none"> <li>• Renewal / replacement</li> <li>• Service Improvement</li> <li>• Growth</li> </ul>	<ul style="list-style-type: none"> <li>• Rates and debt</li> <li>• Debt</li> <li>• Debt and Development Contributions</li> </ul>	<ul style="list-style-type: none"> <li>• Rates</li> <li>• Rates</li> <li>• Future Development Contributions</li> </ul>
<ul style="list-style-type: none"> <li>• Community Housing</li> </ul>	<ul style="list-style-type: none"> <li>• Debt</li> </ul>	<ul style="list-style-type: none"> <li>• Rent</li> </ul>
Other assets	<ul style="list-style-type: none"> <li>• Debt</li> </ul>	<ul style="list-style-type: none"> <li>• Rates</li> </ul>

The application of these principles to individual Activities is tabulated below. The High / Medium / Low scale is the same as applied to the operational tables above. The specific capital spending and funding projections for the current planning period are shown in the individual Funding Impact Statements by group of activity.

*Table: Council's Capital Funding Policy, by Activity*

Activity	Rates	Borrowing	DCs	Grants & Other
Water Supply	Medium	Medium	Low	Low
Wastewater	High	Low	Low	Low



Activity	Rates	Borrowing	DCs	Grants & Other
Stormwater Drainage	Medium	Medium	Low	-
Flood Protection & Control Works	Low	High	Low	-
Transport				
Transport Access	Low	Medium	Low	Medium
Transport Environment	Low	Medium	Low	Medium
Transport Safety	Medium	Medium	Low	Medium
Parks, Heritage & Coastal Environment				
Heritage Management	High	Low	-	-
Parks and Foreshore	Medium	Medium	Low	Low
Solid Waste and Resource Recovery	Medium	Medium	-	Low
Communities & Citizens				
Canterbury & Akaroa Museums	High	Low	-	-
Christchurch Art Gallery	Medium	Medium	-	-
Citizen and Customer Services	-	-	-	-
Civil Defence Emergency Management	Medium	Medium	-	-
Community Development and Facilities	High	Low	-	-
Libraries	High	Low	-	-
Recreation, Sports, Comm Arts & Events	Medium	Medium	Low	-
Housing	-		-	High
Regulatory & Compliance				
Building Regulation	-	-	-	-
Land & Property Information Services	-	-	-	-
Regulatory Compliance & Licencing	High	Low	-	-
Resource Consenting				

Activity	Rates	Borrowing	DCs	Grants & Other
Strategic Planning & Policy				
Civic & International Relations	-	-	-	-
Economic Development	-	-	-	-
Public Information & Participation	-	-	-	-
Strategic Planning, Future Dev & Regen	-	High	-	-
Governance				
Governance & Decision Making	-	-	-	-
Office of Mayor, Chief Exec, Mana Whenua	-	-	-	-

## Impact on well-being

We consider the use of the funding sources described above to meet our funding needs is appropriate. We expect the use of these funding sources will promote the current and future social, economic, environmental, and cultural well-being of the community by:

- Funding activities in ways that are generally perceived by the community as consistent, fair and reasonable
- Limiting the impact of rates on ratepayers, and especially on the most economically vulnerable ratepayers
- Setting fees and charges in a way that does not unduly limit social and economic participation
- Fairly balancing the impact of rates funding across multiple years
- Using fees and charges to provide an incentive for residents to reduce the need for us to incur additional costs
- Limiting the opportunities for ratepayers to use resources unproductively in order to avoid rates (ensuring rates are reasonably economically efficient)