Item 1: Long Term Plan Steering Group 9 – Day 1

SESSION TYPE: Workshop

PURPOSE/DESIRED OUTCOME:

This workshop will support Councillor understanding and enable direction on three key inputs to the Long Term Plan: the Revenue and Financing Policy Review, Visitor Economy and the Growth Infrastructure Funding and Financing Review.

Councillors are asked to consider the information provided, test the proposed approaches and principles, and provide feedback to inform the next stage of Long Term Plan development.

Revenue and Financing Policy

The purpose of this is to:
- Review the Council's current Funding Needs Analysis (FNA), in accordance with section 101(3) of the Local Government Act 2002, which considers who should pay for an activity, and why.
- Consider the statutory funding and revenue principles, available rating tools, and the changes required to update the analysis.
- Review the revised FNA and provide direction on any new or amended funding mechanisms. This will inform the subsequent rating modelling work, with final rating direction to be confirmed through consideration of both this and the following Steering Group workshop.

Growth Infrastructure Funding and Financing

The purpose of this is to:
- Seek Councillor feedback on the draft Growth Funding Framework and approach to guide the development and assessment of growth-related funding options.

Visitor Economy
The purpose of this is to:
- Respond to Councillors' request to assess whether visitor-related Council service costs are being subsidised by ratepayers.

DATE/START TIME:

Tuesday 18 August 2026, 9.30am

TIME BREAKDOWN:

Presentation: 2 hours
Discussion and questions: 3 hours

PRESENTERS:

Revenue and Financing Policy
Katherine Harbrow - General Manager, Assurance, Finance and Risk, QLDC
Vanessa Fauth - Financial Controller, QLDC
Philip Jones - Rating Consultant

Growth Infrastructure Funding and Financing
Pennie Pearce - Acting General Manager, Strategy and Policy, QLDC
Natalie McClew - Infrastructure Funding Consultant

Visitor Economy
Pennie Pearce - Acting General Manager, Strategy and Policy, QLDC
Campbell Guy - Senior Policy Advisor, QLDC

Prepared by:

Name: Ian Dunbar
Title: Manager Organisation Performance
7 August 2026

Reviewed and Authorised by:

Name: Meaghan Miller
Title: Corporate Services General Manager
7 August 2026

ATTACHMENTS:

Attachment A: LTP Workshop 18 Aug PowerPoint presentation

Long Term Plan
Council Steering Group

Workshop 9 – Revenue and Financing

18 August 2026

QUEENSTOWN LAKES DISTRICT COUNCIL

Agenda

Item	Owner	Time
1. Revenue and Financing Policy review Step 2	Philip Jones, Vanessa Fauth	3hrs
Break		30mins
2. Revenue and Financing Policy review Step 2	Philip Jones, Vanessa Fauth	1hr
3. Visitor economy	Pennie Pearce	15mins
4. Growth Infrastructure Funding Review	Pennie Pearce, Natalie McClew	40mins
5. Steering Group work plan	Ian Dunbar	5mins

Revenue and Financing Policy Review Step 2

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Outcomes of Today

- Understanding the purpose(s) and requirements of funding needs analysis
- Understand the tools that can be used and referred to in funding needs analysis
- A revise and develop a compliant funding needs analysis
- Agreement as to direction and next steps

Agenda

- Recap of process
- What are the FNA & Revenue and financing policy requirements
- Types of rates and options
- Review of current FNA & modify for technical requirement and your considerations
- When to from here?

Recap on steps required

- Update Funding Needs Analysis & selection of initial Funding Tool includes workshop
- Modelling of Options includes workshop
- Impact Assessment and Development of Preferred Options
- Modelling of preferred options
- Update policy, consultation, hearings and final adjustments

Summary of Current known issues including

Technical issues

- 3 Waters impacts – moving to CCO and impact of UAGC
- Future of Local Government
- Old terminology including Public VS Private Good and Charges instead of Fixed targeted rate
- Rates appear to be based on services to groups of properties rather benefits
- Number and categories of General differentials 13
- Large number of targeted rates using both fixed and capital value
- Growth and associated costs - Development Contributions and future development levies

Current known issues

Assessment considerations

- Parking public, transport costs, and recovery
- Unrecoverable direct costs from Tourism and visitors Tourism Fees & charges
- Dividend $12M ex airport
- Impact different parts of the district – e.g. Wanaka and rural areas & different communities' accessibility
- Accommodation loading - Residential vs Hotels
- Peak demand
- Vacant Land
- Absentee landowners
- Less regressive

Current known issues

Other

- Socialised costs
- Planning goals do not equal incentive
- Housing affordability
- Lack of understanding rating and tools

Revenue and Financing Policy – What is the funding needs analysis

Required under section 102(1) Local Government Act 2002 (LGA) and must meet the requirements of S103 including how it has complied with section 101 (3)

Section 101(3) LGA requires the following to be considered in relation to each activity funded:

(a) ***FUNDING NEEDS ANALYSIS***

1. Community outcomes to which the activity primarily contributes
2. Distribution of benefits – who gets the benefit whole/part of community or individuals?
3. Period the benefits are expected to occur
4. Extent actions or inactions contribute to need to undertake the activity (exacerbators)
5. Costs and benefits of funding the activity separately from other activities

(b) ***THEN WE MUST CONSIDER***

Overall impact of the allocation of liability for revenue needs on the current and future social, economic, environmental and cultural well-being of the community

Rating and other tools

As per LGA section 103 - Revenue and financing policy

The sources referred to in subsection (1) are as follows:

(a)	**general rates**, including—	*LGRA sections 13 to 15*
	(i) choice of valuation system; and	*LGRA section 13 (3)*
	(ii) differential rating; and	*LGRA section 14*
	(iii) uniform annual general charges:	*LGRA section 15*
(b)	**targeted rates**:	*LGRA sections 16 to 18*
(ba)	lump sum contributions:	*LGRA sections 117A* to *N*
(c)	**fees and charges**:	
(d)	interest and dividends from investments:	
(e)	**borrowing**:	
(f)	proceeds from asset sales:	
(g)	**development contributions**: (development levies)	
(h)	financial contributions under the Resource Management Act 1991:	
(i)	**grants and subsidies**:	
(j)	any other source.	

Calculating targeted rates

Can be:

- A fixed dollar amount per rating unit
- A fixed charge per factor, e.g. per dollar of property value
- A differential charge per factor, e.g. different rates per dollar, per hectare, per number of connections

If a targeted rate is levied differentially,

- Must comply with both schedule 2 and
  - (matters or **who**) that may be used to define categories of rateable land)
- Schedule 3
  - (factors or **how much**) that may be used in calculating liability for targeted rates)

Issues with current Funding Needs Analysis

- Based on Economic Benefit Assessment (1996 requirement) not 2002 which is based on a benefit between whole/part of community or individuals
- Funding tools are based on Private & Public good
- Tight allocation percentages – not ranges
- Allocation between different targeted rates
- Allocates activities to UAGC
- No tools for capital expenditure

Existing funding needs analysis

Funding Principles				
Activity	**Distribution of Benefit (User Pays)**	**Period of Benefit (Intergenerational Equity)**	**Extent of Action/Inaction (Exacerbator Pays)**	**Cost/Benefit of Separate Funding**
Community Leadership	Low	Med	Low	Low

Activity	**Economic Benefit Assessment**			**Funding Targets**		**Funding Mechanism**	
	Private	**Public**	**Exacerbator**	**Private**	**Public**	**Private**	**Public**
Community Leadership	0%	100%	0%	0%	100%	-	Gov Rate (80%)/Gov and Reg Chg (20%)

Proposed funding needs analysis

Funding Principles				
Activity	**Distribution of Benefit (User Pays)**	**Period of Benefit (Intergenerational Equity)**	**Extent of Action/Inaction (Exacerbator Pays)**	**Cost/Benefit of Separate Funding**
Community Leadership	Low	Med	Low	Low

Assessment				**Rationale**	**Funding Mechanisms**
Individuals	**Groups**	**Community**	**Exacerbator**		**Operational**
0%	0%	100%	0%		**Capital**

Next steps required

Today 18 August

- Update Funding Needs Analysis & selection of initial funding tool (including Rates)

Between now and next workshop

- Modelling of options

Workshop scheduled for 17 September

- Impact Assessment and Development of Preferred Options

Workshop scheduled for 13 October

- Modelling of preferred options

To be confirmed

- Update policy, consultation, hearings and final adjustments

Visitor Economy

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Scope of the visitor economy investigation

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The end goal is to:

"Better understand visitor apportionment across Council to inform revenue, financing and rating decisions during the 2027 – 37 Long Term Plan"*

Caveats

This data relies on several <u>assumptions</u> and should not be interpreted as definitive.

Sapere report (2025) *"Tourism Funding Flows and Impacts"*

"Apportioning TA revenue and expenditure to tourism is challenging, mainly due to an absence of data, difficulties in distinguishing between local tourists, international tourists, and domestic consumption, …. Additionally, revenue and expenditure data is often reported at a level that does not isolate tourism, since it is not the sole driver of the expenditure." (pg. 17)

We cannot show the full picture, but we can share what we have found so far.

***Apportionment** is the division or allocation of something into proportionate shares or specific parts. E.g. proportion of council expenditure attributed to visitors.

Recap: Visitor/Accommodation levy story so far..

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Queenstown Lakes experiences one of the highest visitor impacts in NZ…

47 international bed nights per resident p.a. compared to 2.5 per resident pa for the rest of NZ.

1 in 3 of NZ's international visitors come to Queenstown Lakes.

..but Council has limited funding tools to capture value from visitors.

Funding tools to capture revenue from visitors are limited to:

- **Rating** (on capital or land value, can be differentiated by land type)
- **User charges** (such as differential pricing on some Council services)
- **Other leasing & commercial arrangements** (e.g. airport dividends),
- **Government grants and other funding arrangements** (e.g. FAR).

Rates fund most of Council infrastructure & services but are a blunt tools ill suited to charging visitors directly and proportionally for their use of council services.

Timeline of advocacy for a visitor levy as a more appropriate funding tool

Report demonstrates high visitor burden on LG and need to consider historic and additional economic pressures in high visitation districts.

2018: QLDC commissioned business case to justify need recover costs from visitation. Local visitor levy i.e. 'bed tax' identified as best tool.

2019: Productivity Commission report – slightly different conclusions but same problem identified.

2019: QLD referendum (81% support for local visitor levy)

2019/20: Work progressed, economic modelling etc. Legislation drafted for introduction of visitor levy into Parliament.

2020: COVID pauses work & legislation

2021: NZIER report on visitor levy need.

2021: Grow Well Whairoa (GWW) Partnership adopts Spatial Plan with links to visitor levy need.

2022/23: Uncertainty around levy with three waters reform (large proportion of visitor costs are water-related).

2023: National govt repeals water reform and introduces new water package.

2023: Supreme Court ruled that Auckland levy stands as valid tax - decision strengthens case for visitor levy in QLDC.

2023: Destination Management Plan adopted by GWW Partnership and Council, levy needs signaled in plan.

2025: Otago Central Lakes progressed as Regional Deal partner.

2025: Local Water Done Well (LWDW) reforms introduced, WSCCO established.

2025: MBIE research highlights tourism-related council burden (report above).

2026: RTNZ and other council advocate for national visitor-levy for LG sector.

What can we show so far?

Step 1: The existing evidence base re: visitor apportionment

- ✓ Assumptions and methods used to quantify visitor expenditure for visitor levy purposes,
- ✓ Break down and analysis against LTP activity areas (2024-34),
- ✓ Remove 3 waters cost centres for comparison,
- ✓ **Findings presented in this deck**

Step 2: Getting a more complete picture for use in LTP (in progress)

- Better understanding expenditure (at greater level of detail than that required for visitor levy work),
- Conduct apportionment exercise of visitor related revenue – creating a methodology,
- Consider visitor-related debt which Council has accrued (interest),
- ➢ Work is ongoing and would require further analysis

QLDC visitor-related expenditure

The evidence base

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2018/19 Business Case:

- **Foundational Business Case** establishing the need for a visitor levy in Queenstown Lakes District,
- Found a levy to be most appropriate tool over others (such as differential rates) due to its ability to charge in proportion to visitor numbers/burden most effectively,
- Business case developed with water included,
- Business case assumes central government collection of visitor levy on behalf of QLDC, therefore administration costs were not included..

2018 & 2024 Quantifying Visitor-related Expenditure:

- Rationale advisory establishes the methodology to quantify QLDC expenditure associated with visitation for the 2018-28 Long Term Plan,
- Makes a variety of **assumptions** against LTP line items to do this – emphasis was on **simplicity and advocacy.**
- **Eg. assumes DC's recover for growth portion is funded from development contributions – for simplicity.**
- This quantification served the purposes of an advocacy tool to showcase the expenditure and cost in a narrow sense (particularly for infrastructure such as 3 Waters).

We are here

2026 Visitor-related Expenditure

- Assesses methodological assumptions for expenditure and appropriateness for LTP use.
- Takes 2024 -34 LTP analysis and removes water-related expenditure.
- More detailed analysis/investigation into visitor-related spending by LTP activity area (2024-34).
- Commissioning further investigation for a clearer picture for Council moving forward.

Finding 1. Water is a big part of the visitor levy case

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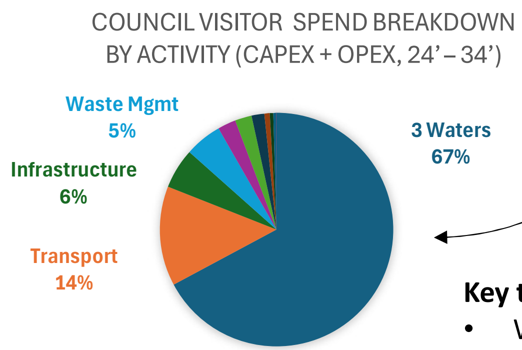
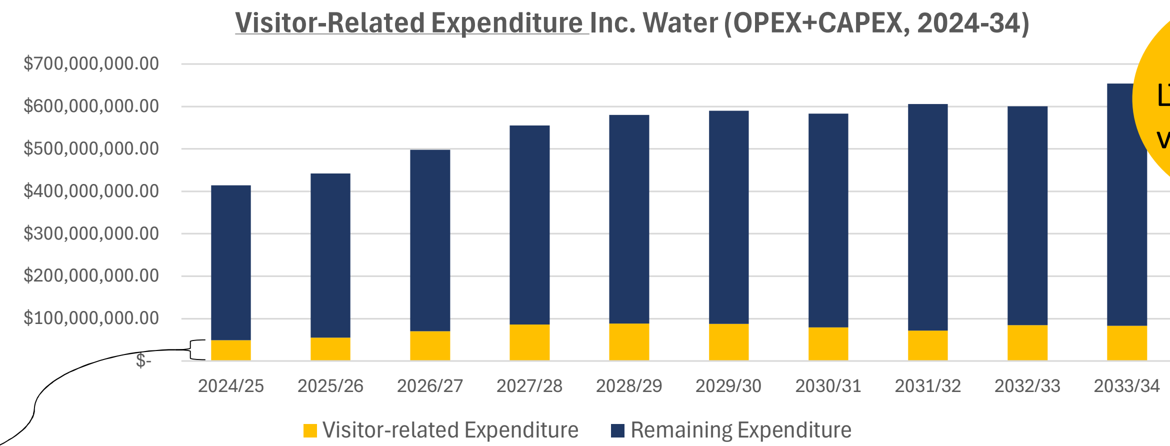
Key assumptions

- **<u>Leviable amounts exclude growth related cost drivers</u>** to prevent double dipping
- **<u>Peak day visitor to resident ratio used for 3 Waters</u>** spending (this means a high visitor apportionment)
- **<u>Average day visitor : resident ratio used for other spending e.g.</u>** roading, waste, parks etc. (which is lower than peak day ratio)
- Visitor numbers & ratios (as with our demand projections) are at best rough estimates (don't include hard to measure visitors),
- Various natural accounts were excluded (such as overhead recoveries, dividends incomes received etc.).

According to this analysis approx. ~90% of visitor-related spending is infrastructure (water, transport, waste etc.)





~14% of the LTP 24-34 was visitor-related

In the LTP 24-34:

- ~17% (in total over period) is growth-related and therefore not leviable,
- Grants and other third-party funding (e.g. FAR for ~50% of transport funding) is also not leviable.
- This contributes to why this number seems low.

Key takeaways looking at visitor-related spend in the 2024-34 Long Term Plan retrospectively

- With 3 Waters, an estimated ~14% of total Council expenditure (~$76M p.a) is visitor-related.
- ~$45M p.a is CAPEX (mostly physical infrastructure) and ~$31M p.a is OPEX (day-to-day costs)

2. Without water, transport is biggest driver

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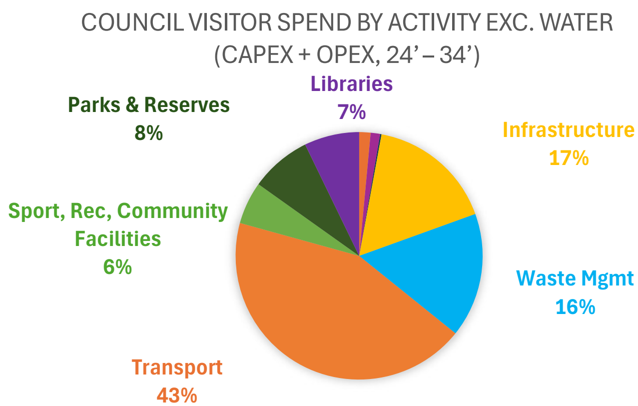
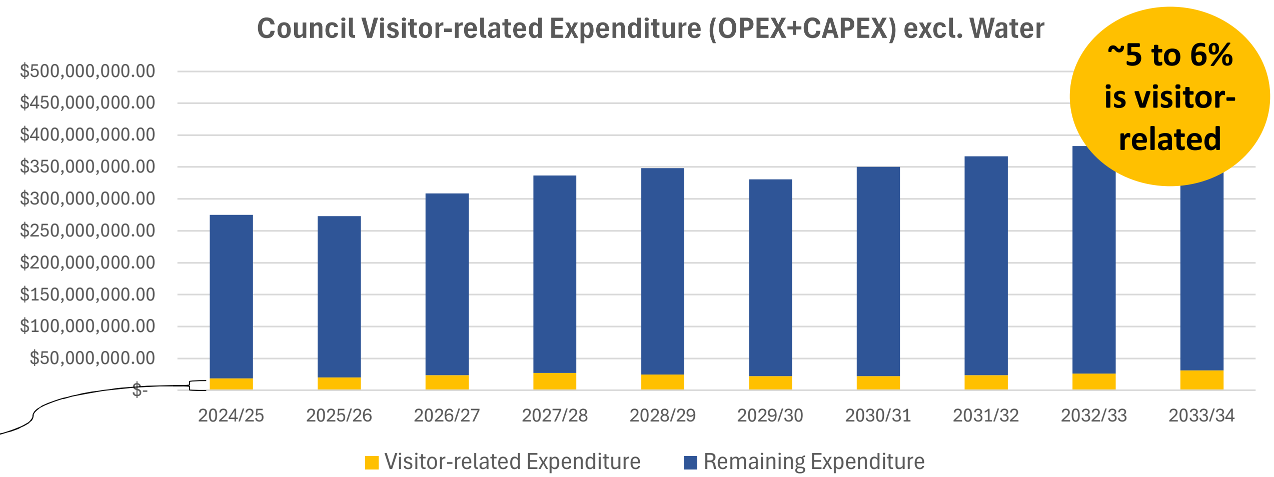
Key assumptions

- For this analysis three waters related cost centres were removed, however, backend services which service both water and non-water activities were not apportioned out therefore these should be interpreted as rough estimates.

Without 3 Waters, 76% of visitor-related spending is still infrastructure (transport, waste etc.)





Unlike 3 Waters, Transport gets more grants (e.g. FAR) therefore leviable amount is smaller.

Key takeaways looking at 2024-34 Long Term Plan (without Water)

- Average of ~5 - 6%, ~$240M ($21M to $24M p.a), of total expenditure is associated directly with visitors.
- ~$8.5M p.a is CAPEX and ~$15.5M p.a. is OPEX. This means without 3 Waters, OPEX carries more of a visitor related burden than CAPEX (however shared services may skew this result)

3. More analysis on this is needed

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This is because:

1. The visitor levy was not created as a LTP decision making tool:
    - The methodology would need to be updated to better reflect **1)** expenditure at an activity level, and **2)** to include considerations of visitor related revenue.

Consideration of visitor-related revenue is a complex topic and requires establishing another complimentary methodology.

2. Visitation-related expenditure during LTP does not capture true cost of visitation (i.e. social, environmental and regulatory externalities that related to visitation economy). This LTP related work is one data point, not the full picture.

4. Considerations moving forward

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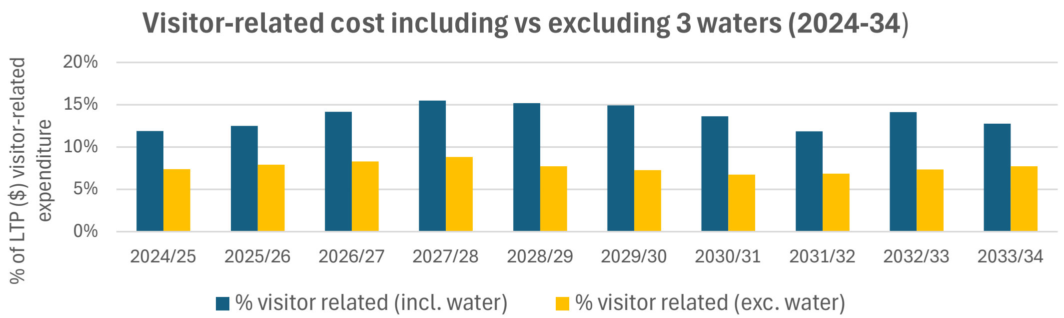
3 Waters was a big part of the original case for a levy…



This is due to:

- Water infrastructure being built to service peak day population – making it more sensitive to high seasonal visitor : resident ratios.
- Water infrastructure is a large portion of council expenditure in general.

…but the case for a visitor levy is still strong because…

- A visitor levy still represents the most appropriate and fair mechanism to directly charge users for infrastructure,
- Visitor-related costs *excluding* 3 Waters are still around $220 to 240M over 10 years (or ~$22 to 24M per p.a) which is significant,
- Removing 3 Waters from Council's balance sheet does not remove visitor-related costs & debt – its shifted to the Water Services Council Controlled Organisation (WSCCO),
- There is also historical visitor-related debt/interest. This historic debt burden (esp. for 3 Waters) still needs to be considered as it disproportionally fall on ratepayers.

Next Steps

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Getting a more complete picture for use in 2027 -37 LTP (in progress)

- Better understand expenditure (at greater activity-based level of detail) and update apportionment methods where needed to reflect more detailed purpose,
- Investigation apportionment of visitor related revenue (involves creating a methodology, making a series of assumptions etc.),
- Consider visitor-related debt which Council has accrued (e.g. interest),
- Consider implications of WSCCO establishment on visitor apportionment moving forward (may involved changing apportionment moving forward).

➢ Work is ongoing

Growth Infrastructure Funding Review

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Growth funding and financing framework

Queenstown Lakes District Council

A practical, principle-based framework to support better decision making and ensure that the beneficiaries of growth investment are fairly contributing to the associated costs.

Aeira

Growth Framework principles

GROWTH FRAMEWORK

The guiding principle for the Growth Framework is that growth should equitably contribute to the costs of growth within the available legislative and policy frameworks, including the six principles for the new Development Levy regime. These principles also reflect our understanding of QLDC's financial objectives.

Growth Framework principles

1 **Necessity – Growth charges are for only for growth infrastructure**
Growth charges will only be imposed where the effects of a development (or cumulative effects of multiple developments) creates additional demands on the network.

2 **Sufficiency – Growth pays for growth**
Growth charges will be set to ensure they fully recover the costs of servicing growth over the long-term when considering interest, cost escalation, and all other relevant costs.

3 **Proportionality – Growth allocation reflects distribution of benefits**
Cost allocations to growth should be proportional to the additional growth capacity provided by the infrastructure.

4 **Particularity – Growth revenue used for relevant infrastructure**
Any revenue received from growth charges will be used to pay for growth infrastructure within the relevant catchment and for the benefit of that catchment.

5 **Transparency – Clearly communicated**
All available information that shows how growth charges were calculated and how they will be used to fund growth infrastructure will be made available, and QLDC/WSCCO will communicate the long-term costs of growth and how this will impact growth charges.

6 **Economic efficiency – Support efficient networks**
Growth costs will be distributed between growth beneficiaries in a way that incentivises the creation of efficient infrastructure networks. It will also inform the use of QLDC/WSCCO borrowing capacity.

7 **Intergenerational equity – Fairness between generations**
Growth charges will be designed to ensure that allocations are fair between current and future generations. Growth costs will be shared over the asset lives to ensure equitability.

8 **Financially sustainable – Fully compliant with covenants**
Financing for growth-related infrastructure will only be used where the financial impact does not result in any covenant breaches.

9 **Prioritisation – Debt capacity used for network assets**
QLDC/WSCCO will prioritise the use of available debt capacity for network assets that enable growth across the wider district. Debt capacity will only be used for out-of-sequence development if it serves the interests of the wider community.

10 **Marginal cost – QLDC/WSCCO share limited to the marginal cost of additional capacity**
When negotiating cost splits for infrastructure delivered by developers under PDAs, QLDC/WSCCO should only be paying for the marginal costs associated with providing capacity above what the developer(s) requires for their development(s).

11 **Delivery arrangements decoupled from funding and financing**
Growth infrastructure should be delivered by the party that can do it most efficiently, irrespective of how the project is being funded and financed. Risks should be allocated to the party that can most efficiently the manage the risk.

12 **Integration – Growth charges and framework aligned between QLDC/WSCCO**
Framework used for determining growth allocations and sizing growth charges should be consistent between QLDC and the WSCCO. QLDC and the WSCCO will also collaborate on growth planning and sequencing to provide certainty to stakeholders.

Policy choices for elected members

Key policy choices in determining the use and application of the Growth Funding Framework

	Policy choice	Option A		Option B	Implication
1	**Definition of 'growth pays for growth'**	**Full use of legislative flexibility** ★ Maximise growth cost recovery using the legislation to its fullest extent. Requires significant upfront spatial and structure planning, dedicated capability and stronger documentation.	⟷	**More moderate / status quo** Stay closer to current settings, with lower implementation effort but less opportunity to improve recovery.	**Trade-off:** Stronger recovery vs implementation effort
2	**Council-led vs developer-led**	**Limited use of PDAs** PDAs only used in a limited set of circumstances and bound by detailed parameters, templates and supporting documentation.	⟷	**Actively using PDAs** ★ Greater use of PDAs to reduce funding and financing burden on QLDC. However, these will have defined boundaries (e.g. baseline commercial positions, minimum requirements and rely on standardisation).	**Trade-off:** Control over infrastructure delivery v financial capacity
3	**High-cost area signalling**	**Explicit signalling** ★ Funding, financing and prioritisation clearly communicated to stakeholders. Developers will be expected to deliver out-of-sequence and bear the true cost of growth infrastructure delivery (e.g. through DCs, IFF levies, and direct developer funding).	⟷	**Less explicit signalling** Address high-cost areas more reactively. Retains discretion but provides less upfront clarity to developers and purchasers.	**Trade-off:** Upfront market clarity vs flexibility and case-by-case discretion
4	**Use of IFF levies**	**Greater use of IFF levies** ★ Increase use of IFF levies and SPV financing structures to reduce balance sheet impact on QLDC. Be clear where developers will be expected to work with QLDC on IFF to finance enabling infrastructure.	⟷	**Use selectively as issues arise** Consider these tools later or only where needed. Reduces early signalling, which may limit proactive financing planning.	**Trade-off:** QLDC balance sheet impact v future levy / rates burden for impacted properties
5	**Approach to private proposals (i.e. transport)**	**Framework-led approach** ★ Embed alternative tools in a beneficiary pays / user pays framework. Set expectations on evidence, benefits, consultation and when non-standard infrastructure may justify support.	⟷	**Case-by-case assessment** Assess private proposals individually as they arise. Retains flexibility but creates less certainty about QLDC expectations before considering support.	**Trade-off:** Clear decision rules vs flexibility for unique proposals

Steering Group work plan

QUEENSTOWN LAKES DISTRICT COUNCIL

LTP27 Steering Group Work Programme – 10 Aug 2026

18 Aug

Steering Group 9 – Revenue and Financing
- Policy Review Step 2: Selection of funding tools and options
- Visitor Economy
- Growth Infrastructure Funding and Financing

19 Aug

Steering Group 10 – CapEx Programme
- Long List Capital Programme – Waste and Transport
- Prioritised CapEx Programme options – Waste and Transport
- Growth vs Level of Service attribution
- Financial parameters for CapEx

1 Sep

1 Sept Full Council workshop –
- Community Investment policy and process

3 Sep

Steering Group 11 – Expenditure
- Operating Expenditure
- Significant forecasting assumptions
- Long List Capital Programme – Community Services
- Prioritised CapEx Programme options – Community Services
- Growth vs Level of Service attribution

17 Sep

Steering Group 12 – Revenue
- Revenue Policy review Step 2 continued
- Financial Strategy
- Development Contributions / Levies policy
- Stanley St land swap
- Draft financial metrics
- Growth Infrastructure Funding and Financing

29 Sep

Steering Group 13 – Capex and OpEx
- Updated CapEx and OpEx post feedback
- Key capital project A3s
- Draft financial metrics

13 Oct

Steering Group 14 – Refinement
- Revenue Policy review Step 3: Modelling results and feedback
- Significance and Engagement Policy
- Treasury Management Policy
- Potential Consultation Topics
- Community Investment Policy and Process

29 Oct

Steering Group 15 – Refinement
- Further updates to CapEx and OpEx
- Updated Activity Plans with LoS and KPIs
- Draft financial metrics

19 Nov

Steering Group 16 – Landing (final reviews)
- Financial Strategy
- Infrastructure Strategy
- Revenue and Financing Policy: preferred options
- Rating policies
- Fees and Charges
- Development Contributions / Levies policy
- Draft financial metrics

Other Workstreams

WORKSTREAM	FORUM
Developer Agreements	Smart Growth Committee — 22 Sep Full Council Meeting — 8 Oct
Community Investments	1 Sep Workshop
RTOs	29 Sep Full Council Workshop

Attachment B: Revenue and Financing – Funding Analysis (clean version)

Current and proposed Funding Needs Analysis

LTP Activity Group: Community Service & Facilities

LTP Activity: COMMUNITY PARTNERSHIPS

Policy Category: COMMUNITY PROGRAMS

Existing

~~Funding Principles~~					~~Economic Benefit Assessment~~			~~Funding Targets~~		~~Funding Mechanism~~	
~~Activity~~	~~Distribution of Benefit (User Pays)~~	~~Period of Benefit (Intergenerational Equity)~~	~~Extent of Action/Inaction (Exacerbator Pays)~~	~~Cost/Benefit of Separate Funding~~	~~Private~~	~~Public~~	~~Exacerbator~~	~~Private~~	~~Public~~	~~Private~~	~~Public~~
~~Community Development~~	~~Low~~	~~Low~~	~~Low~~	~~Low~~	~~0%~~	~~100%~~	~~0%~~	~~6%~~	~~94%~~	~~Fees and Charges~~	~~Rec and Events Rate (80%)/ Rec and Events Chg (20%)~~

Proposed

Funding Principles					Benefit Assessment				Rationale	Funding Mechanism
Activity	Distribution of Benefit (User Pays)	Period of Benefit (Intergenerational Equity)	Extent of Action/Inaction (Exacerbator Pays)	Cost/Benefit of Separate Funding	Individual	Groups	Community	Exacerbator		**Operational**
Community Development	Low	Low	Low	Low	0%	0%	100%	0%		**Capital**

LTP Activity: ~~COMMUNITY~~COMMUNITY PARTNERSHIPS AND GRANTS

Policy Category: COMMUNITY GRANTS

The purpose of this activity is the provision of grants to assist community groups to provide a range of activities and services in the district. These include the Lakes District Museum, Aspiring Arts Trust, Sports Central, the Whakatipu Trails Trust and various community associations.

Existing

~~Funding Principles~~					~~Economic Benefit Assessment~~			~~Funding Targets~~		~~Funding Mechanism~~	
~~Activity~~	~~Distribution of Benefit (User Pays)~~	~~Period of Benefit (Intergenerational Equity)~~	~~Extent of Action/Inaction (Exacerbator Pays)~~	~~Cost/Benefit of Separate Funding~~	~~Private~~	~~Public~~	~~Exacerbator~~	~~Private~~	~~Public~~	~~Private~~	~~Public~~
~~Community Grants~~	~~Low~~	~~Low~~	~~Low~~	~~Low~~	~~0%~~	~~100%~~	~~0%~~	~~12%~~	~~88%~~	~~Crown Grants~~	~~Rec and Events Rate (11.2%)/ Rec and Events Chg (2.8%)/ UAGC (74%)~~

Proposed

Funding Principles	Benefit Assessment	Rationale	Funding Mechanism

Activity	Distribution of Benefit (User Pays)	Period of Benefit (Intergenerational Equity)	Extent of Action/Inaction (Exacerbator Pays)	Cost/Benefit of Separate Funding	Individual	Groups	Community	Exacerbator		**Operational**
Community Grants	Low	Low	Low	Low	0%	0%	100%	0%		**Capital**

LTP Activity: **SPORT, RECREATION, & COMMUNITY FACILITIES**

Policy Category: COMMUNITY FACILITIES

The purpose of this activity is to help provide community halls, community swimming pools and other multi-use indoor facilities for the district. This includes the facilities at the Queenstown Events Centre, Wānaka Recreation Centre, Lake Wānaka Centre, Memorial Hall, Lake Hayes Pavilion, Arrowtown Hall, Arrowtown Pool and Wānaka Community Pool. The Queenstown and Wānaka Aquatic Centres are included in a separate activity – Aquatics (see below).

~~Existing~~

~~**Funding Principles**~~					~~**Economic Benefit Assessment**~~			~~**Funding Targets**~~		~~**Funding Mechanism**~~	
~~**Activity**~~	~~**Distribution of Benefit (User Pays)**~~	~~**Period of Benefit (Intergenerational Equity)**~~	~~**Extent of Action/Inaction (Exacerbator Pays)**~~	~~**Cost/Benefit of Separate Funding**~~	~~**Private**~~	~~**Public**~~	~~**Exacerbator**~~	~~**Private**~~	~~**Public**~~	~~**Private**~~	~~**Public**~~
~~Community Facilities~~	~~High~~	~~Med~~	~~Low~~	~~Med~~	~~70%~~	~~30%~~	~~0%~~	~~40%~~	~~60%~~	~~Fees and Charges~~	~~Fixed Sports, Halls and Libraries Charge~~

Proposed

Funding Principles					**Benefit Assessment**				**Rationale**	**Funding Mechanism**
Activity	**Distribution of Benefit (User Pays)**	**Period of Benefit (Intergenerational Equity)**	**Extent of Action/Inaction (Exacerbator Pays)**	**Cost/Benefit of Separate Funding**	**Individual**	**Groups**	**Community**	**Exacerbator**		**Operational**
Community Facilities	High	Med	Low	Med	70%	0%	30%	0%		**Capital**

LTP Activity: SPORT, RECREATION, & COMMUNITY FACILITIES

Policy Category: AQUATICS

The purpose of this activity is to help provide indoor aquatic facilities for the district. This includes the Queenstown Aquatic Centre (Alpine Aqualand) and the new Wānaka Aquatic Centre.

~~Existing~~

~~**Funding Principles**~~					~~**Economic Benefit Assessment**~~			~~**Funding Targets**~~		~~**Funding Mechanism**~~	
~~**Activity**~~	~~**Distribution of Benefit (User Pays)**~~	~~**Period of Benefit (Intergenerational Equity)**~~	~~**Extent of Action/Inaction (Exacerbator Pays)**~~	~~**Cost/Benefit of Separate Funding**~~	~~**Private**~~	~~**Public**~~	~~**Exacerbator**~~	~~**Private**~~	~~**Public**~~	~~**Private**~~	~~**Public**~~
~~Aquatics~~	~~High~~	~~High~~	~~Low~~	~~Med~~	~~70%~~	~~30%~~	~~0%~~	~~45%~~	~~55%~~	~~Fees and Charges~~	~~Fixed Aquatics Charge (100%)~~

Proposed

Funding Principles	**Benefit Assessment**	**Rationale**	**Funding Mechanisms**

Activity	Distribution of Benefit (User Pays)	Period of Benefit (Intergenerational Equity)	Extent of Action/Inaction (Exacerbator Pays)	Cost/Benefit of Separate Funding	Individual	Groups	Community	Exacerbator		Operational
Aquatics	High	High	Low	Med	70%	0%	30%	0%		**Capital**

LTP Activity: LIBRARIES

Policy Category: LIBRARY SERVICES

The purpose of this activity is to support equitable, inclusive access to professionally curated information, recreational, and cultural resources. This is achieved through the joint management of libraries with the Central Otago district. There are eight libraries within the district: at Queenstown, Frankton, Arrowtown, Wānaka, Makarora, Hāwea, Kingston and Glenorchy. The services include book and magazine loans, a reference and information service, compact disc and video rentals, and research. Other specialist services include a local history collection and special needs services, including large print and talking books and foreign language text. The libraries also hold community information and contact names and addresses.

~~Existing~~

~~Funding Principles~~					~~Economic Benefit Assessment~~			~~Funding Targets~~		~~Funding Mechanism~~	
~~Activity~~	~~Distribution of Benefit (User Pays)~~	~~Period of Benefit (Intergenerational Equity)~~	~~Extent of Action/Inaction (Exacerbator Pays)~~	~~Cost/Benefit of Separate Funding~~	~~Private~~	~~Public~~	~~Exacerbator~~	~~Private~~	~~Public~~	~~Private~~	~~Public~~
~~Library Services~~	~~Med~~	~~Low~~	~~Low~~	~~Low~~	~~65%~~	~~35%~~	~~0%~~	~~2%~~	~~98%~~	~~Fees, Charges and Fines~~	~~Fixed Sports, Halls and Libraries Charge~~

Proposed

Funding Principles					Benefit Assessment				Rationale	Funding Mechanism
Activity	Distribution of Benefit (User Pays)	Period of Benefit (Intergenerational Equity)	Extent of Action/Inaction (Exacerbator Pays)	Cost/Benefit of Separate Funding	Individual	Groups	Community	Exacerbator		Operational
Library Services	Med	Low	Low	Low	65%	0%	35%	0%		**Capital**

LTP Activity: PARKS & RESERVES

Policy Category: PARKS AND RECREATION FACILITIES

The purpose of the activity is to help provide affordable and accessible recreation facilities throughout the district. This includes the maintenance and development of primarily outdoor recreation facilities that are owned by the Council. This activity includes most items that are traditionally called parks and reserves and covers the maintenance and development of outdoor passive recreation areas, as well as sports fields, playgrounds and the trail network

~~Existing~~

~~Funding Principles~~					~~Economic Benefit Assessment~~			~~Funding Targets~~		~~Funding Mechanism~~	
~~Activity~~	~~Distribution of Benefit (User Pays)~~	~~Period of Benefit (Intergenerational Equity)~~	~~Extent of Action/Inaction (Exacerbator Pays)~~	~~Cost/Benefit of Separate Funding~~	~~Private~~	~~Public~~	~~Exacerbator~~	~~Private~~	~~Public~~	~~Private~~	~~Public~~
~~Parks and Recreation Facilities~~	~~Low~~	~~Med~~	~~Low~~	~~Low~~	~~35%~~	~~65%~~	~~0%~~	~~20%~~	~~80%~~	~~Lease Income (18%) /Fees and Charges (2%)~~	~~Fixed Sports, Halls and Libraries Charge (30%) / Rec and Events Rate (40%) / Rec and Events Chg (10%)~~

Proposed

Funding Principles					Benefit Assessment				Rationale	Funding Mechanisms
Activity	**Distribution of Benefit (User Pays)**	**Period of Benefit (Intergenerational Equity)**	**Extent of Action/Inaction (Exacerbator Pays)**	**Cost/Benefit of Separate Funding**	**Individual**	**Groups**	**Community**	**Exacerbator**		**Operational**
Parks and Recreation Facilities	Low	Med	Low	Low	35%	0%	65%	0%		**Capital**

LTP Activity: PARKS & RESERVES

Policy Category: PUBLIC TOILETS

The purpose of this activity is to provide a range of public toilets throughout the district to meet the needs of locals and visitors. The principal objective is to protect the public environment through the provision of clean, accessible and conveniently-located public toilets

~~Existing~~

~~Funding Principles~~					~~Economic Benefit Assessment~~			~~Funding Targets~~		~~Funding Mechanism~~	
~~Activity~~	~~Distribution of Benefit (User Pays)~~	~~Period of Benefit (Intergenerational Equity)~~	~~Extent of Action/Inaction (Exacerbator Pays)~~	~~Cost/Benefit of Separate Funding~~	~~Private~~	~~Public~~	~~Exacerbator~~	~~Private~~	~~Public~~	~~Private~~	~~Public~~
~~Public Toilets~~	~~Med~~	~~Med~~	~~Low~~	~~Low~~	~~80%~~	~~20%~~	~~0%~~	~~0%~~	~~100%~~	-	~~Rec and Events Rate (80%)/ Rec and Events Chg (20%)~~

Proposed

Funding Principles					Benefit Assessment				Funding Targets	Funding Mechanism
Activity	**Distribution of Benefit (User Pays)**	**Period of Benefit (Intergenerational Equity)**	**Extent of Action/Inaction (Exacerbator Pays)**	**Cost/Benefit of Separate Funding**	**Individual**	**Groups**	**Community**	**Exacerbator**		**Operational**
Public Toilets	Med	Med	Low	Low	80%	0%	20%	0%		**Capital**

LTP Activity: PARKS & RESERVES

Policy Category: CEMETERIES

The purpose of this activity is to provide for cemeteries throughout the district. Services provided by the Council include areas for the burial of human remains, interment of human ashes, the maintenance of burial records and the maintenance of grounds.

~~Existing~~

~~Funding Principles~~					~~Economic Benefit Assessment~~			~~Funding Targets~~		~~Funding Mechanism~~	
~~Activity~~	~~Distribution of Benefit (User Pays)~~	~~Period of Benefit (Intergenerational Equity)~~	~~Extent of Action/Inaction (Exacerbator Pays)~~	~~Cost/Benefit of Separate Funding~~	~~Private~~	~~Public~~	~~Exacerbator~~	~~Private~~	~~Public~~	~~Private~~	~~Public~~
~~Cemeteries~~	~~High~~	~~Med~~	~~Low~~	~~Med~~	~~60%~~	~~40%~~	~~0%~~	~~60%~~	~~40%~~	~~Fees and Charges~~	~~UAGC~~

Proposed

Funding Principles					Benefit Assessment				Rationale	Funding Mechanism
Activity	**Distribution of Benefit (User Pays)**	**Period of Benefit (Intergenerational Equity)**	**Extent of Action/Inaction (Exacerbator Pays)**	**Cost/Benefit of Separate Funding**	**Individual**	**Groups**	**Community**	**Exacerbator**		**Operational**
Cemeteries	High	Med	Low	Med	60%	0%	40%	0%		**Capital**

LTP Activity Group: Environmental Management

LTP Activity: PLANNING POLICY

Policy Category: DISTRICT PLAN

This activity provides the statutory tool for what, when and how development can occur across the District. The objectives of the District Plan are set out in the Resource Management Act: “The establishment, implementation and review of the objectives, policies and methods of achieving integrated management of the effects of the use, development or management of land and associated natural and physical resources of the district.”

~~Existing~~

~~Funding Principles~~					~~Economic Benefit Assessment~~			~~Funding Targets~~		~~Funding Mechanism~~	
~~**Activity**~~	~~**Distribution of Benefit (User Pays)**~~	~~**Period of Benefit (Intergenerational Equity)**~~	~~**Extent of Action/Inaction (Exacerbator Pays)**~~	~~**Cost/Benefit of Separate Funding**~~	~~**Private**~~	~~**Public**~~	~~**Exacerbator**~~	~~**Private**~~	~~**Public**~~	~~**Private**~~	~~**Public**~~
~~District Plan~~	~~Low~~	~~High~~	~~Med~~	~~Low~~	~~5%~~	~~95%~~	~~0%~~	~~5%~~	~~95%~~	~~Fees and Charges~~	~~Regulatory CV Rate / Reg Chg~~

Proposed

Funding Principles					Benefit Assessment				Rationale	Funding Mechanisms
Activity	**Distribution of Benefit (User Pays)**	**Period of Benefit (Intergenerational Equity)**	**Extent of Action/Inaction (Exacerbator Pays)**	**Cost/Benefit of Separate Funding**	**Individual**	**Groups**	**Community**	**Exacerbator**		**Operational**
District Plan	Low	High	Med	Low	5%	0%	95%	0%		**Capital**

LTP Activity: RESOURCE CONSENTS

Policy Category: RESOURCE CONSENT ADMINISTRATION

This activity ensures well designed, safe, and sustainable development across the district by providing fair, timely and technically robust statutory approvals that protect community outcomes, infrastructure investment, and environment values. This includes all aspects of the resource consent process, including receiving and processing the applications, managing files, monitoring consents and responding to public enquiries.

~~Existing~~

~~Funding Principles~~					~~Economic Benefit Assessment~~			~~Funding Targets~~		~~Funding Mechanism~~	
~~**Activity**~~	~~**Distribution of Benefit (User Pays)**~~	~~**Period of Benefit (Intergenerational Equity)**~~	~~**Extent of Action/Inaction (Exacerbator Pays)**~~	~~**Cost/Benefit of Separate Funding**~~	~~**Private**~~	~~**Public**~~	~~**Exacerbator**~~	~~**Private**~~	~~**Public**~~	~~**Private**~~	~~**Public**~~
~~Resource Consent Administration~~	~~Low~~	~~High~~	~~Med~~	~~Low~~	~~80%~~	~~20%~~	~~0%~~	~~80%~~	~~20%~~	~~Fees and Charges~~	~~Regulatory CV Rate / Reg Chg~~

Proposed

Funding Principles					Benefit Assessment				Rationale	Funding Mechanisms
Activity	**Distribution of Benefit (User Pays)**	**Period of Benefit (Intergenerational Equity)**	**Extent of Action/Inaction (Exacerbator Pays)**	**Cost/Benefit of Separate Funding**	**Individual**	**Groups**	**Community**	**Exacerbator**		**Operational**
Resource Consent Administration	Low	High	Med	Low	80%	0%	20%	0%		**Capital**

LTP Activity Group: Infrastructure

LTP Activity: TRANSPORT

Policy Category: PARKING FACILITIES

The objective of this activity is to provide a range of on- and off-street parking in the town centres of the district. The enforcement of parking and other restrictions is covered as a separate activity within Regulatory Services.

~~Existing~~

~~Funding Principles~~					~~Economic Benefit Assessment~~			~~Funding Targets~~		~~Funding Mechanism~~	
~~**Activity**~~	~~**Distribution of Benefit (User Pays)**~~	~~**Period of Benefit (Intergenerational Equity)**~~	~~**Extent of Action/Inaction (Exacerbator Pays)**~~	~~**Cost/Benefit of Separate Funding**~~	~~**Private**~~	~~**Public**~~	~~**Exacerbator**~~	~~**Private**~~	~~**Public**~~	~~**Private**~~	~~**Public**~~
~~Parking Facilities~~	~~High~~	~~Med~~	~~Med~~	~~High~~	~~80%~~	~~20%~~	~~0%~~	~~100%~~	~~0%~~	~~Fees and Charges~~	-

Proposed

Funding Principles					Benefit Assessment				Rationale	Funding Mechanisms
Activity	**Distribution of Benefit (User Pays)**	**Period of Benefit (Intergenerational Equity)**	**Extent of Action/Inaction (Exacerbator Pays)**	**Cost/Benefit of Separate Funding**	**Individual**	**Groups**	**Community**	**Exacerbator**		**Operational**
Parking Facilities	High	Med	Med	High	80%	0%	20%	0%		**Capital**

LTP Activity: TRANSPORT

Policy Category: ROADING

The purpose of this activity is to facilitate safe and reliable movement across the district by managing local transport networks and services that support everyday travel, economic productivity, community wellbeing, and sustainable urban form. This covers all the requirements of a ‘boundary to boundary’ corridor and includes pavement, footpath and bridge maintenance and development. It also includes traffic safety services such as road marking, sign posting, street lighting and accident response. It does not include the items covered under the town centre activity.

~~Existing~~

~~Funding Principles~~					~~Economic Benefit Assessment~~			~~Funding Targets~~		~~Funding Mechanism~~	
~~**Activity**~~	~~**Distribution of Benefit (User Pays)**~~	~~**Period of Benefit (Intergenerational Equity)**~~	~~**Extent of Action/Inaction (Exacerbator Pays)**~~	~~**Cost/Benefit of Separate Funding**~~	~~**Private**~~	~~**Public**~~	~~**Exacerbator**~~	~~**Private**~~	~~**Public**~~	~~**Private**~~	~~**Public**~~

~~Roading~~	~~Low~~	~~Med~~	~~High~~	~~Med~~	~~50%~~	~~20%~~	~~30%~~	~~45%~~	~~55%~~	~~NZTA Subsidy / Petrol Tax~~	~~Roading CV Rate~~

Proposed

Funding Principles					Benefit Assessment				Rationale	Funding Mechanisms
Activity	**Distribution of Benefit (User Pays)**	**Period of Benefit (Intergenerational Equity)**	**Extent of Action/Inaction (Exacerbator Pays)**	**Cost/Benefit of Separate Funding**	**Individual**	**Groups**	**Community**	**Exacerbator**		**Operational**
Roading	Low	Med	High	Med	50%	0%	20%	30%		**Capital**

LTP Activity: WASTE MANAGEMENT

Policy Category: LANDFILL PROVISION AND MANAGEMENT

The purpose of this activity is to provide facilities for recycling and disposing of solid waste and the provision of hazardous waste facilities for the district in accordance with Otago Regional Council and environmental requirements. This activity includes the operation of one sanitary landfill, and transfer stations in Queenstown and Wānaka. In addition, the Council is required to monitor and rehabilitate its disused landfill sites at Hāwea, Tuckers Beach, Wānaka, Kingston, Glenorchy and Makarora.

~~Existing~~

~~Funding Principles~~					~~Economic Benefit Assessment~~			~~Funding Targets~~		~~Funding Mechanism~~	
~~Activity~~	~~Distribution of Benefit (User Pays)~~	~~Period of Benefit (Intergenerational Equity)~~	~~Extent of Action/Inaction (Exacerbator Pays)~~	~~Cost/Benefit of Separate Funding~~	~~Private~~	~~Public~~	~~Exacerbator~~	~~Private~~	~~Public~~	~~Private~~	~~Public~~
~~Landfill Provision and Management~~	~~Med~~	~~High~~	~~High~~	~~Med~~	~~70%~~	~~20%~~	~~10%~~	~~75%~~	~~25%~~	~~Fees and Charges~~	~~Waste Management Charge (25%)~~

Proposed

Funding Principles					Benefit Assessment				Rationale	Funding Mechanisms
Activity	**Distribution of Benefit (User Pays)**	**Period of Benefit (Intergenerational Equity)**	**Extent of Action/Inaction (Exacerbator Pays)**	**Cost/Benefit of Separate Funding**	**Individual**	**Groups**	**Community**	**Exacerbator**		**Operational**
Landfill Provision and Management	Med	High	High	Med	70%	0%	20%	10%		**Capital**

LTP Activity: WASTE MANAGEMENT

Policy Category: REFUSE COLLECTION

The purpose of this activity is to provide a kerbside recycling and residual waste collection service for residential properties in Queenstown, Arrowtown, Glenorchy, Kingston, Wānaka, Hāwea, Albert Town, Luggate and Makarora.

~~Existing~~

~~Funding Principles~~					~~Economic Benefit Assessment~~			~~Funding Targets~~		~~Funding Mechanism~~	
~~Activity~~	~~Distribution of Benefit (User Pays)~~	~~Period of Benefit (Intergenerational Equity)~~	~~Extent of Action/Inaction (Exacerbator Pays)~~	~~Cost/Benefit of Separate Funding~~	~~Private~~	~~Public~~	~~Exacerbator~~	~~Private~~	~~Public~~	~~Private~~	~~Public~~

~~Refuse Collection~~	~~High~~	~~Low~~	~~Med~~	~~High~~	~~90%~~	~~10%~~	~~0%~~	~~100%~~	~~0%~~	~~Waste Management Charge~~	-

Proposed

Funding Principles					**Benefit Assessment**				**Rationale**	**Funding Mechanisms**
Activity	**Distribution of Benefit (User Pays)**	**Period of Benefit (Intergenerational Equity)**	**Extent of Action/Inaction (Exacerbator Pays)**	**Cost/Benefit of Separate Funding**	**Individual**	**Groups**	**Community**	**Exacerbator**		**Operational**
Refuse Collection	High	Low	Med	High	90%	0%	10%	0%		**Capital**

LTP Activity: PROPERTY

Policy Category: COMMUNITY ASSETS

The Council is involved in these activities to provide the maximum possible return from the assets involved. This activity includes residential and commercial subdivisions, Queenstown Lakeview Holiday Park, leased camping grounds, Wānaka Airport, forests, rental housing, elderly person housing and road closing/legalisation. This activity also includes any undeveloped areas of land which will be maintained at a minimum level until decisions about their final use is made

~~Existing~~

~~Funding Principles~~					**~~Economic Benefit Assessment~~**			**~~Funding Targets~~**		**~~Funding Mechanism~~**	
~~Activity~~	**~~Distribution of Benefit (User Pays)~~**	**~~Period of Benefit (Intergenerational Equity)~~**	**~~Extent of Action/Inaction (Exacerbator Pays)~~**	**~~Cost/Benefit of Separate Funding~~**	**~~Private~~**	**~~Public~~**	**~~Exacerbator~~**	**~~Private~~**	**~~Public~~**	**~~Private~~**	**~~Public~~**
~~Community Assets~~	~~High~~	~~High~~	~~Low~~	~~High~~	~~100%~~	~~0%~~	~~0%~~	~~100%~~	~~0%~~	~~Fees and Charges~~	-

Proposed

Funding Principles					**Benefit Assessment**				**Rationale**	**Funding Mechanism**
Activity	**Distribution of Benefit (User Pays)**	**Period of Benefit (Intergenerational Equity)**	**Extent of Action/Inaction (Exacerbator Pays)**	**Cost/Benefit of Separate Funding**	**Individual**	**Groups**	**Community**	**Exacerbator**		**Operational**
Community Assets	High	High	Low	High	100%	0%	0%	0%		**Capital**

LTP Activity: PROPERTY

Policy Category: WATERWAYS FACILITIES

The purpose of this activity is to help provide affordable and accessible water-based recreation facilities throughout the district that may also be used by commercial operators. This activity includes the maintenance and development of Council-owned waterways facilities including ramps, jetties and marinas. This does not include facilities which are attached to Council land but owned by other organisations, i.e. yacht clubs, individuals or companies, nor does it include facilities that are leased out, such as the Queenstown Main Town Pier.

~~Existing~~

~~Funding Principles~~					**~~Economic Benefit Assessment~~**			**~~Funding Targets~~**		**~~Funding Mechanism~~**	
~~Activity~~	**~~Distribution of Benefit (User Pays)~~**	**~~Period of Benefit (Intergenerational Equity)~~**	**~~Extent of Action/Inaction (Exacerbator Pays)~~**	**~~Cost/Benefit of Separate Funding~~**	**~~Private~~**	**~~Public~~**	**~~Exacerbator~~**	**~~Private~~**	**~~Public~~**	**~~Private~~**	**~~Public~~**

~~Waterways Facilities~~	~~High~~	~~Med~~	~~Low~~	~~Med~~	~~90%~~	~~10%~~	~~0%~~	~~10%~~	~~90%~~	~~Fees and Charges~~	~~Waterways Concession~~

Proposed

Funding Principles					**Benefit Assessment**				**Rationale**	**Funding Mechanisms**
Activity	**Distribution of Benefit (User Pays)**	**Period of Benefit (Intergenerational Equity)**	**Extent of Action/Inaction (Exacerbator Pays)**	**Cost/Benefit of Separate Funding**	**Individual**	**Groups**	**Community**	**Exacerbator**		**Operational**
Waterways Facilities	High	Med	Low	Med	90%	0%	10%	0%		**Capital**

LTP Activity Group: Economic Development

LTP Activity: ECONOMIC DIVERSIFICATION

Policy Category: ECONOMIC DIVERSIFICATION (NEW)

The purpose of this activity is to support locals to build a long-term future for themselves and their families in the district. Economic Futures helps by fostering a more productive, vibrant, and diversified local economy that provides meaningful work and healthy incomes.

Proposed

Funding Principles					**Benefit Assessment**				**Rationale**	**Funding Mechanisms**
Activity	**Distribution of Benefit (User Pays)**	**Period of Benefit (Intergenerational Equity)**	**Extent of Action/Inaction (Exacerbator Pays)**	**Cost/Benefit of Separate Funding**	**Individual**	**Groups**	**Community**	**Exacerbator**		**Operational**
Economic Diversification	Low	Med	High	Med	0%	0%	100%	0%		**Capital**

LTP Activity: EVENTS

Policy Category: FILM & EVENTS (NEW)

The purpose of this activity is to encourage events that strengthen community wellbeing while being safe, well managed, and aligned with community expectations.

Proposed

Funding Principles					**Benefit Assessment**				**Rationale**	**Funding Mechanisms**
Activity	**Distribution of Benefit (User Pays)**	**Period of Benefit (Intergenerational Equity)**	**Extent of Action/Inaction (Exacerbator Pays)**	**Cost/Benefit of Separate Funding**	**Individual**	**Groups**	**Community**	**Exacerbator**		**Operational**
Roading	Low	Med	High	Med	0%	100%	0%	0%		**Capital**

LTP Activity: DESTINATION MANAGEMENT

Policy Category: TOURISM PROMOTION

Council services and infrastructure are strongly impacted by visitors and the tourism industry. This activity helps Council balance the needs of visitors, locals, the tourism industry, and the environment.

~~Existing~~

~~Funding Principles~~					~~Economic Benefit Assessment~~			~~Funding Targets~~		~~Funding Mechanism~~	
~~Activity~~	~~Distribution of Benefit (User Pays)~~	~~Period of Benefit (Intergenerational Equity)~~	~~Extent of Action/Inaction (Exacerbator Pays)~~	~~Cost/Benefit of Separate Funding~~	~~Private~~	~~Public~~	~~Exacerbator~~	~~Private~~	~~Public~~	~~Private~~	~~Public~~
~~Tourism Marketing~~	~~Low~~	~~Low~~	~~Low~~	~~Low~~	~~95%~~	~~5%~~	~~0%~~	~~95%~~	~~5%~~	~~Targeted CV Rate (Tourism Promotion)~~	~~UAGC~~

Proposed

Funding Principles					Benefit Assessment				Rationale	Funding Mechanism
Activity	**Distribution of Benefit (User Pays)**	**Period of Benefit (Intergenerational Equity)**	**Extent of Action/Inaction (Exacerbator Pays)**	**Cost/Benefit of Separate Funding**	**Individual**	**Groups**	**Community**	**Exacerbator**		**Operational**
Tourism Marketing	Low	Low	Low	Low	95%	0%	5%	0%		**Capital**

LTP Activity Group: Regulatory Functions & Services

LTP Activity: REGULATORY & ENFORCEMENT

Policy Category: BYLAW AND GENERAL ENFORCEMENT

~~Existing~~

~~Funding Principles~~					~~Economic Benefit Assessment~~			~~Funding Targets~~		~~Funding Mechanism~~	
~~Activity~~	~~Distribution of Benefit (User Pays)~~	~~Period of Benefit (Intergenerational Equity)~~	~~Extent of Action/Inaction (Exacerbator Pays)~~	~~Cost/Benefit of Separate Funding~~	~~Private~~	~~Public~~	~~Exacerbator~~	~~Private~~	~~Public~~	~~Private~~	~~Public~~
~~Bylaw and General Enforcement~~	~~High~~	~~Low~~	~~High~~	~~Med~~	~~25%~~	~~50%~~	~~25%~~	~~40%~~	~~60%~~	~~Permit Fees and Hourly Charges~~	~~Reg Rate (80%)/Reg Chg (20%)~~

Proposed

Funding Principles					Benefit Assessment				Rationale	Funding Mechanisms
Activity	**Distribution of Benefit (User Pays)**	**Period of Benefit (Intergenerational Equity)**	**Extent of Action/Inaction (Exacerbator Pays)**	**Cost/Benefit of Separate Funding**	**Individual**	**Groups**	**Community**	**Exacerbator**		**Operational**
Bylaw and General Enforcement	High	Low	High	Med	25%	0%	50%	25%		**Capital**

LTP Activity: REGULATORY & ENFORCEMENT

Policy Category: PARKING ADMINISTRATION

This activity includes the patrolling of all designated, time-restricted and metered areas in Queenstown, Wānaka and Arrowtown and other general patrolling, managing files, issuing and processing of parking infringement notices, and responding to public enquiries.

~~Existing~~

~~Funding Principles~~					~~Economic Benefit Assessment~~			~~Funding Targets~~		~~Funding Mechanism~~	
~~Activity~~	~~Distribution of Benefit (User Pays)~~	~~Period of Benefit (Intergenerational Equity)~~	~~Extent of Action/Inaction (Exacerbator Pays)~~	~~Cost/Benefit of Separate Funding~~	~~Private~~	~~Public~~	~~Exacerbator~~	~~Private~~	~~Public~~	~~Private~~	~~Public~~
~~Parking Administration~~	~~Med~~	~~Low~~	~~High~~	~~Med~~	~~15%~~	~~15%~~	~~70%~~	~~100%~~	~~0%~~	~~Infringement Fines and Rental Charges~~	~~N/A~~

Proposed

Funding Principles					Benefit Assessment				Rationale	Funding Mechanisms
Activity	Distribution of Benefit (User Pays)	Period of Benefit (Intergenerational Equity)	Extent of Action/Inaction (Exacerbator Pays)	Cost/Benefit of Separate Funding	Individual	Groups	Community	Exacerbator		**Operational**
Parking Administration	Med	Low	High	Med	15%	0%	15%	70%		**Capital**

LTP Activity: REGULATORY & ENFORCEMENT

Policy Category: ENVIRONMENTAL HEALTH

This activity ensures environmental health in accordance with various legislative requirements for premises such as food businesses, camping groups, and offensive trades.

~~Existing~~

~~Funding Principles~~					~~Economic Benefit Assessment~~			~~Funding Targets~~		~~Funding Mechanism~~	
~~Activity~~	~~Distribution of Benefit (User Pays)~~	~~Period of Benefit (Intergenerational Equity)~~	~~Extent of Action/Inaction (Exacerbator Pays)~~	~~Cost/Benefit of Separate Funding~~	~~Private~~	~~Public~~	~~Exacerbator~~	~~Private~~	~~Public~~	~~Private~~	~~Public~~
~~Environmental Health~~	~~High~~	~~Low~~	~~Med~~	~~High~~	~~60%~~	~~30%~~	~~10%~~	~~70%~~	~~30%~~	~~Certification Fees and Hourly Charges~~	~~Reg Rate (80%) / Reg Chg (20%)~~

Proposed

Funding Principles					Benefit Assessment				Rationale	Funding Mechanisms
Activity	Distribution of Benefit (User Pays)	Period of Benefit (Intergenerational Equity)	Extent of Action/Inaction (Exacerbator Pays)	Cost/Benefit of Separate Funding	Individual	Groups	Community	Exacerbator		**Operational**
Environmental Health	High	Low	Med	High	60%	0%	30%	10%		**Capital**

LTP Activity: REGULATORY & ENFORCEMENT

Policy Category: LIQUOR LICENSING

This activity includes licensing and regular monitoring of licensed premises and events to ensure compliance with the Sale and Supply of Alcohol Act.

~~Existing~~

~~Funding Principles~~					~~Economic Benefit Assessment~~			~~Funding Targets~~		~~Funding Mechanism~~	
~~Activity~~	~~Distribution of Benefit (User Pays)~~	~~Period of Benefit (Intergenerational Equity)~~	~~Extent of Action/Inaction (Exacerbator Pays)~~	~~Cost/Benefit of Separate Funding~~	~~Private~~	~~Public~~	~~Exacerbator~~	~~Private~~	~~Public~~	~~Private~~	~~Public~~
~~Liquor Licensing~~	~~High~~	~~Low~~	~~Med~~	~~High~~	~~60%~~	~~30%~~	~~10%~~	~~70%~~	~~30%~~	~~Licensing and Certification Fees and Hourly Charges~~	~~Reg Rate (80%) / Reg Chg (20%)~~

Proposed

Funding Principles					Benefit Assessment				Rationale	Funding Mechanisms
Activity	Distribution of Benefit (User Pays)	Period of Benefit (Intergenerational Equity)	Extent of Action/Inaction (Exacerbator Pays)	Cost/Benefit of Separate Funding	Individual	Groups	Community	Exacerbator		Operational
Liquor Licensing	High	Low	Med	High	60%	0%	30%	10%		Capital

LTP Activity: REGULATORY & ENFORCEMENT

Policy Category: ANIMAL CONTROL

This activity includes responding to complaints of wandering or barking dogs and stock on roads, and providing lost and found services, registration information, patrolling, and education programmes.

~~Existing~~

~~Funding Principles~~					~~Economic Benefit Assessment~~			~~Funding Targets~~		~~Funding Mechanism~~	
~~Activity~~	~~Distribution of Benefit (User Pays)~~	~~Period of Benefit (Intergenerational Equity)~~	~~Extent of Action/Inaction (Exacerbator Pays)~~	~~Cost/Benefit of Separate Funding~~	~~Private~~	~~Public~~	~~Exacerbator~~	~~Private~~	~~Public~~	~~Private~~	~~Public~~
~~Animal Control~~	~~Med~~	~~Low~~	~~High~~	~~High~~	~~10%~~	~~30%~~	~~60%~~	~~70%~~	~~30%~~	~~Registration and Impound Fees~~	~~Reg Rate (80%) / Reg Chg (20%)~~

Proposed

Funding Principles					Benefit Assessment				Rationale	Funding Mechanisms
Activity	Distribution of Benefit (User Pays)	Period of Benefit (Intergenerational Equity)	Extent of Action/Inaction (Exacerbator Pays)	Cost/Benefit of Separate Funding	Individual	Groups	Community	Exacerbator		Operational
Animal Control	Med	Low	High	High	10%	0%	30%	60%		Capital

LTP Activity: REGULATORY & ENFORCEMENT

Policy Category: WATERWAYS CONTROL

The purpose of this activity is to provide safe recreational opportunities on our waterways through harbourmaster functions, enforcing water safety bylaws, and regulations.

~~Existing~~

~~Funding Principles~~					~~Economic Benefit Assessment~~			~~Funding Targets~~		~~Funding Mechanism~~	
~~Activity~~	~~Distribution of Benefit (User Pays)~~	~~Period of Benefit (Intergenerational Equity)~~	~~Extent of Action/Inaction (Exacerbator Pays)~~	~~Cost/Benefit of Separate Funding~~	~~Private~~	~~Public~~	~~Exacerbator~~	~~Private~~	~~Public~~	~~Private~~	~~Public~~
~~Waterways Control~~	~~Med~~	~~Low~~	~~Med~~	~~Med~~	~~35%~~	~~65%~~	~~0%~~	~~6%~~	~~94%~~	~~Fees and Charges~~	~~Waterways Concession~~

Proposed

Funding Principles					Benefit Assessment				Rationale	Funding Mechanisms
Activity	Distribution of Benefit (User Pays)	Period of Benefit (Intergenerational Equity)	Extent of Action/Inaction (Exacerbator Pays)	Cost/Benefit of Separate Funding	Individual	Groups	Community	Exacerbator		**Operational**
Waterways Control	Med	Low	Med	Med	35%	0%	65%	0%		**Capital**

LTP Activity: BUILDING SERVICES

Policy Category: BUILDING CONSENT ADMINISTRATION

This activity ensures the District's built environment is safe, durable and of compliant quality. This includes all aspects of the building consent process, including receiving and processing applications, managing files, inspecting building work, issuing PIMS and LIMs, and responding to public enquiries.

~~Existing~~

~~Funding Principles~~					~~Economic Benefit Assessment~~			~~Funding Targets~~		~~Funding Mechanism~~	
~~Activity~~	~~Distribution of Benefit (User Pays)~~	~~Period of Benefit (Intergenerational Equity)~~	~~Extent of Action/Inaction (Exacerbator Pays)~~	~~Cost/Benefit of Separate Funding~~	~~Private~~	~~Public~~	~~Exacerbator~~	~~Private~~	~~Public~~	~~Private~~	~~Public~~
~~Building Consent Administration~~	~~High~~	~~Med~~	~~Med~~	~~High~~	~~80%~~	~~5%~~	~~15%~~	~~80%~~	~~20%~~	~~Application Fees and Hourly Charges~~	~~Regulatory CV Rate / Reg Chg~~

Proposed

Funding Principles					Benefit Assessment				Rationale	Funding Mechanisms
Activity	Distribution of Benefit (User Pays)	Period of Benefit (Intergenerational Equity)	Extent of Action/Inaction (Exacerbator Pays)	Cost/Benefit of Separate Funding	Individual	Groups	Community	Exacerbator		**Operational**
Building Consent Administration	High	Med	Med	High	80%	0%	5%	15%		**Capital**

LTP Activity Group: Local Democracy & Emergency Management

LTP Activity: DEMOCRACY SERVICES, ELECTIONS, ELECTED REPRESENTATIVES & COMMITTEES

Policy Category: GOVERNANCE (NEW)

The purpose of this activity is to support transparent, informed decision making and active public engagement. It aims to improve the district, respond to community need, and comply with legislation, while maintaining affordable services.

Propose

Funding Principles					Benefit Assessment				Rationale	Funding Mechanisms
Activity	**Distribution of Benefit (User Pays)**	**Period of Benefit (Intergenerational Equity)**	**Extent of Action/Inaction (Exacerbator Pays)**	**Cost/Benefit of Separate Funding**	**Individual**	**Groups**	**Community**	**Exacerbator**		**Operational**
Governance	Low	Med	High	Med	0%	0%	100%	0%		**Capital**

LTP Activity: DEMOCRACY SERVICES, ELECTIONS, ELECTED REPRESENTATIVES & COMMITTEES

Policy Category: COMMUNITY LEADERSHIP

This activity includes strategic planning and the setting of the overall direction by the Council, Community Board and various committees. This also includes all activities undertaken in relation to public involvement in the democratic process including elections, the holding of public meetings as well as the preparation of the statutory plans and reports, including the Council Long Term Plan, Annual Plan and Annual Report

~~Existing~~

~~Funding Principles~~					~~Economic Benefit Assessment~~			~~Funding Targets~~		~~Funding Mechanism~~	
~~Activity~~	~~Distribution of Benefit (User Pays)~~	~~Period of Benefit (Intergenerational Equity)~~	~~Extent of Action/Inaction (Exacerbator Pays)~~	~~Cost/Benefit of Separate Funding~~	~~Private~~	~~Public~~	~~Exacerbator~~	~~Private~~	~~Public~~	~~Private~~	~~Public~~
~~Community Leadership~~	~~Low~~	~~Med~~	~~Low~~	~~Low~~	~~0%~~	~~100%~~	~~0%~~	~~0%~~	~~100%~~	-	~~Gov Rate (80%)/Gov and Reg Chg (20%)~~

Proposed

Funding Principles					Benefit Assessment				Rationale	Funding Mechanisms
Activity	**Distribution of Benefit (User Pays)**	**Period of Benefit (Intergenerational Equity)**	**Extent of Action/Inaction (Exacerbator Pays)**	**Cost/Benefit of Separate Funding**	**Individual**	**Groups**	**Community**	**Exacerbator**		**Operational**
Community Leadership	Low	Med	Low	Low	0%	0%	100%	0%		**Capital**

LTP Activity: EMERGENCY MANAGEMENT

Policy Category: EMERGENCY MANAGEMENT

The purpose of this activity is to anticipate, prepare for, respond to, and recover from emergencies. This is primarily achieved by the development of a Civil Defence Plan and the establishment and maintenance of required communications and other infrastructure. There are also arrangements in place to ensure additional trained resources are available when required

~~Existing~~

~~Funding Principles~~					~~Economic Benefit Assessment~~			~~Funding Targets~~		~~Funding Mechanism~~	
~~Activity~~	~~Distribution of Benefit (User Pays)~~	~~Period of Benefit (Intergenerational Equity)~~	~~Extent of Action/Inaction (Exacerbator Pays)~~	~~Cost/Benefit of Separate Funding~~	~~Private~~	~~Public~~	~~Exacerbator~~	~~Private~~	~~Public~~	~~Private~~	~~Public~~
~~Emergency Management~~	~~Low~~	~~Low~~	~~Med~~	~~Low~~	~~0%~~	~~100%~~	~~0%~~	~~0%~~	~~100%~~	-	~~General CV Rate (70%) / Grants (30%)~~

Proposed

Funding Principles					Benefit Assessment				Rationale	Funding Mechanisms
Activity	**Distribution of Benefit (User Pays)**	**Period of Benefit (Intergenerational Equity)**	**Extent of Action/Inaction (Exacerbator Pays)**	**Cost/Benefit of Separate Funding**	**Individual**	**Groups**	**Community**	**Exacerbator**		**Operational**
Emergency Management	Low	Low	Med	Low	0%	0%	100%	0%		**Capital**

LTP Activity Group: Enabling Services

LTP Activity: CORPORATE SERVICES

Policy Category: COMMUNICATIONS

The purpose of this activity is to ensure clear, timely, and accessible information is provided across traditional, digital, and community channels to help people understand Council services, decisions, and projects.. It is also designed to help keep residents informed via social media, the Council newsletter 'Scuttlebutt' and the website

~~Existing~~

~~Funding Principles~~					~~Economic Benefit Assessment~~			~~Funding Targets~~		~~Funding Mechanism~~	
~~Activity~~	~~Distribution of Benefit (User Pays)~~	~~Period of Benefit (Intergenerational Equity)~~	~~Extent of Action/Inaction (Exacerbator Pays)~~	~~Cost/Benefit of Separate Funding~~	~~Private~~	~~Public~~	~~Exacerbator~~	~~Private~~	~~Public~~	~~Private~~	~~Public~~
~~Community Development~~	~~Low~~	~~Low~~	~~Low~~	~~Low~~	~~0%~~	~~100%~~	~~0%~~	~~1%~~	~~99%~~	~~Fees and Charges~~	~~Gov Rate (80%)/Gov and Reg Chg (20%)~~

Proposed

Funding Principles						Benefit Assessment			Rationale	Funding Mechanism
Activity	**Distribution of Benefit (User Pays)**	**Period of Benefit (Intergenerational Equity)**	**Extent of Action/Inaction (Exacerbator Pays)**	**Cost/Benefit of Separate Funding**	**Individual**	**Groups**	**Community**	**Exacerbator**		**Operational**
Community Development	Low	Low	Low	Low	0%	0%	100%	0%		**Capital**

LTP Activity: STRATEGIC FUNCTIONS

Policy Category: STRATEGIC FUNCTIONS (NEW)

The purpose of this activity is to align long-term direction, priorities, and investment across the organisation to deliver integrated outcomes for the district.

Proposed

Funding Principles					Benefit Assessment				Rationale	Funding Mechanisms
Activity	**Distribution of Benefit (User Pays)**	**Period of Benefit (Intergenerational Equity)**	**Extent of Action/Inaction (Exacerbator Pays)**	**Cost/Benefit of Separate Funding**	**Individual**	**Groups**	**Community**	**Exacerbator**		**Operational**
Strategic Functions	Low	Med	High	Med	0%	0%	100%	0%		**Capital**

Enabling Services are covered by overheads and thus are not on this funding needs analysis

Attachment C: Revenue and Financing – Funding Analysis (marked up version)

Current and proposed Funding Needs Analysis

LTP Activity Group: Community Service & Facilities

LTP Activity: ~~COMMUNITY~~COMMUNITY PARTNERSHIPS

Policy Category: COMMUNITY ~~DEVELOPMENT~~PROGRAMS

Existing

~~Funding Principles~~					~~Economic Benefit Assessment~~			~~Funding Targets~~		~~Funding Mechanism~~	
~~Activity~~	~~Distribution of Benefit (User Pays)~~	~~Period of Benefit (Intergenerational Equity)~~	~~Extent of Action/Inaction (Exacerbator Pays)~~	~~Cost/Benefit of Separate Funding~~	~~Private~~	~~Public~~	~~Exacerbator~~	~~Private~~	~~Public~~	~~Private~~	~~Public~~
~~Community Development~~	~~Low~~	~~Low~~	~~Low~~	~~Low~~	~~0%~~	~~100%~~	~~0%~~	~~6%~~	~~94%~~	~~Fees and Charges~~	~~Rec and Events Rate (80%)/ Rec and Events Chg (20%)~~

Proposed

Funding Principles					Benefit Assessment				Rationale	Funding Mechanism
Activity	Distribution of Benefit (User Pays)	Period of Benefit (Intergenerational Equity)	Extent of Action/Inaction (Exacerbator Pays)	Cost/Benefit of Separate Funding	Individual	Groups	Community	Exacerbator		Operational
Community Development	Low	Low	Low	Low	0%	0%	100%	0%		Capital

LTP Activity: ~~COMMUNITY~~COMMUNITY PARTNERSHIPS AND GRANTS

Policy Category: COMMUNITY GRANTS

The purpose of this activity is the provision of grants to assist community groups to provide a range of activities and services in the district. These include the Lakes District Museum, Aspiring Arts Trust, Sports Central, the Whakatipu Trails Trust and various community associations.

Existing

~~Funding Principles~~					~~Economic Benefit Assessment~~			~~Funding Targets~~		~~Funding Mechanism~~	
~~Activity~~	~~Distribution of Benefit (User Pays)~~	~~Period of Benefit (Intergenerational Equity)~~	~~Extent of Action/Inaction (Exacerbator Pays)~~	~~Cost/Benefit of Separate Funding~~	~~Private~~	~~Public~~	~~Exacerbator~~	~~Private~~	~~Public~~	~~Private~~	~~Public~~
~~Community Grants~~	~~Low~~	~~Low~~	~~Low~~	~~Low~~	~~0%~~	~~100%~~	~~0%~~	~~12%~~	~~88%~~	~~Crown Grants~~	~~Rec and Events Rate (11.2%)/ Rec and Events Chg (2.8%)/ UAGC (74%)~~

Proposed

Funding Principles	Benefit Assessment	Rationale	Funding Mechanism

Activity	Distribution of Benefit (User Pays)	Period of Benefit (Intergenerational Equity)	Extent of Action/Inaction (Exacerbator Pays)	Cost/Benefit of Separate Funding	Individual	Groups	Community	Exacerbator		Operational
Community Grants	Low	Low	Low	Low	0%	0%	100%	0%		Capital

LTP Activity: ~~COMMUNITY~~SPORT, RECREATION, & COMMUNITY FACILITIES

Policy Category: COMMUNITY FACILITIES

The purpose of this activity is to help provide community halls, community swimming pools and other multi-use indoor facilities for the district. This includes the facilities at the Queenstown Events Centre, Wānaka Recreation Centre, Lake Wānaka Centre, Memorial Hall, Lake Hayes Pavilion, Arrowtown Hall, Arrowtown Pool and Wānaka Community Pool. The Queenstown and Wānaka Aquatic Centres are included in a separate activity – Aquatics (see below).

~~Existing~~

~~Funding Principles~~					~~Economic Benefit Assessment~~			~~Funding Targets~~		~~Funding Mechanism~~	
~~Activity~~	~~Distribution of Benefit (User Pays)~~	~~Period of Benefit (Intergenerational Equity)~~	~~Extent of Action/Inaction (Exacerbator Pays)~~	~~Cost/Benefit of Separate Funding~~	~~Private~~	~~Public~~	~~Exacerbator~~	~~Private~~	~~Public~~	~~Private~~	~~Public~~
~~Community Facilities~~	~~High~~	~~Med~~	~~Low~~	~~Med~~	~~70%~~	~~30%~~	~~0%~~	~~40%~~	~~60%~~	~~Fees and Charges~~	~~Fixed Sports, Halls and Libraries Charge~~

Proposed

Funding Principles					Benefit Assessment				Rationale	Funding Mechanism
Activity	Distribution of Benefit (User Pays)	Period of Benefit (Intergenerational Equity)	Extent of Action/Inaction (Exacerbator Pays)	Cost/Benefit of Separate Funding	Individual	Groups	Community	Exacerbator		Operational
Community Facilities	High	Med	Low	Med	70%	0%	30%	0%		Capital

LTP Activity: ~~COMMUNITY~~SPORT, RECREATION, & COMMUNITY FACILITIES

Policy Category: AQUATICS

The purpose of this activity is to help provide indoor aquatic facilities for the district. This includes the Queenstown Aquatic Centre (Alpine Aqualand) and the new Wānaka Aquatic Centre.

~~Existing~~

~~Funding Principles~~					~~Economic Benefit Assessment~~			~~Funding Targets~~		~~Funding Mechanism~~	
~~Activity~~	~~Distribution of Benefit (User Pays)~~	~~Period of Benefit (Intergenerational Equity)~~	~~Extent of Action/Inaction (Exacerbator Pays)~~	~~Cost/Benefit of Separate Funding~~	~~Private~~	~~Public~~	~~Exacerbator~~	~~Private~~	~~Public~~	~~Private~~	~~Public~~
~~Aquatics~~	~~High~~	~~High~~	~~Low~~	~~Med~~	~~70%~~	~~30%~~	~~0%~~	~~45%~~	~~55%~~	~~Fees and Charges~~	~~Fixed Aquatics Charge (100%)~~

Proposed

Funding Principles	Benefit Assessment	Rationale	Funding Mechanisms

Activity	Distribution of Benefit (User Pays)	Period of Benefit (Intergenerational Equity)	Extent of Action/Inaction (Exacerbator Pays)	Cost/Benefit of Separate Funding	Individual	Groups	Community	Exacerbator		Operational
Aquatics	High	High	Low	Med	70%	0%	30%	0%		Capital

LTP Activity: ~~COMMUNITY~~LIBRARIES

Policy Category: LIBRARY SERVICES

The purpose of this activity is to ~~help meet the information, cultural, educational and recreational needs of its users in a timely, convenient and cost-effective manner~~support equitable, inclusive access to professionally curated information, recreational, and cultural resources. This is achieved through the joint management of libraries with the Central Otago district. There are ~~seven~~ eight libraries within the district: at Queenstown, Frankton, Arrowtown, Wānaka, Makarora, Hāwea, Kingston and Glenorchy. The services include book and magazine loans, a reference and information service, compact disc and video rentals, and research. Other specialist services include a local history collection and special needs services, including large print and talking books and foreign language text. The libraries also hold community information and contact names and addresses.

~~Existing~~

~~Funding Principles~~					~~Economic Benefit Assessment~~			~~Funding Targets~~		~~Funding Mechanism~~	
~~Activity~~	~~Distribution of Benefit (User Pays)~~	~~Period of Benefit (Intergenerational Equity)~~	~~Extent of Action/Inaction (Exacerbator Pays)~~	~~Cost/Benefit of Separate Funding~~	~~Private~~	~~Public~~	~~Exacerbator~~	~~Private~~	~~Public~~	~~Private~~	~~Public~~
~~Library Services~~	~~Med~~	~~Low~~	~~Low~~	~~Low~~	~~65%~~	~~35%~~	~~0%~~	~~2%~~	~~98%~~	~~Fees, Charges and Fines~~	~~Fixed Sports, Halls and Libraries Charge~~

Proposed

Funding Principles					Benefit Assessment				Rationale	Funding Mechanism
Activity	Distribution of Benefit (User Pays)	Period of Benefit (Intergenerational Equity)	Extent of Action/Inaction (Exacerbator Pays)	Cost/Benefit of Separate Funding	Individual	Groups	Community	Exacerbator		Operational
Library Services	Med	Low	Low	Low	65%	0%	35%	0%		Capital

LTP Activity: PARKS & RESERVES

Policy Category: PARKS AND RECREATION FACILITIES

The purpose of the activity is to help provide affordable and accessible recreation facilities throughout the district. This includes the maintenance and development of primarily outdoor recreation facilities that are owned by the Council. This activity includes most items that are traditionally called parks and reserves and covers the maintenance and development of outdoor passive recreation areas, as well as sports fields, playgrounds and the trail network

~~Existing~~

~~Funding Principles~~					~~Economic Benefit Assessment~~			~~Funding Targets~~		~~Funding Mechanism~~	
~~Activity~~	~~Distribution of Benefit (User Pays)~~	~~Period of Benefit (Intergenerational Equity)~~	~~Extent of Action/Inaction (Exacerbator Pays)~~	~~Cost/Benefit of Separate Funding~~	~~Private~~	~~Public~~	~~Exacerbator~~	~~Private~~	~~Public~~	~~Private~~	~~Public~~
~~Parks and Recreation Facilities~~	~~Low~~	~~Med~~	~~Low~~	~~Low~~	~~35%~~	~~65%~~	~~0%~~	~~20%~~	~~80%~~	~~Lease Income (18%) /Fees and Charges (2%)~~	~~Fixed Sports, Halls and Libraries Charge (30%) / Rec and Events Rate~~

											~~(40%) / Rec and Events Chg (10%)~~

Proposed

Funding Principles					Benefit Assessment				Rationale	Funding Mechanisms
Activity	**Distribution of Benefit (User Pays)**	**Period of Benefit (Intergenerational Equity)**	**Extent of Action/Inaction (Exacerbator Pays)**	**Cost/Benefit of Separate Funding**	**Individual**	**Groups**	**Community**	**Exacerbator**		**Operational**
Parks and Recreation Facilities	Low	Med	Low	Low	35%	0%	65%	0%		**Capital**

LTP Activity: ~~COMMUNITY~~PARKS & RESERVES

Policy Category: PUBLIC TOILETS

The purpose of this activity is to provide a range of public toilets throughout the district to meet the needs of locals and visitors. The principal objective is to protect the public environment through the provision of clean, accessible and conveniently-located public toilets

~~Existing~~

~~Funding Principles~~					~~Economic Benefit Assessment~~			~~Funding Targets~~		~~Funding Mechanism~~	
~~Activity~~	~~Distribution of Benefit (User Pays)~~	~~Period of Benefit (Intergenerational Equity)~~	~~Extent of Action/Inaction (Exacerbator Pays)~~	~~Cost/Benefit of Separate Funding~~	~~Private~~	~~Public~~	~~Exacerbator~~	~~Private~~	~~Public~~	~~Private~~	~~Public~~
~~Public Toilets~~	~~Med~~	~~Med~~	~~Low~~	~~Low~~	~~80%~~	~~20%~~	~~0%~~	~~0%~~	~~100%~~	-	~~Rec and Events Rate (80%)/ Rec and Events Chg (20%)~~

Proposed

Funding Principles					Benefit Assessment				Funding Targets	Funding Mechanism
Activity	**Distribution of Benefit (User Pays)**	**Period of Benefit (Intergenerational Equity)**	**Extent of Action/Inaction (Exacerbator Pays)**	**Cost/Benefit of Separate Funding**	**Individual**	**Groups**	**Community**	**Exacerbator**		**Operational**
Public Toilets	Med	Med	Low	Low	80%	0%	20%	0%		**Capital**

LTP Activity: ~~COMMUNITY~~PARKS & RESERVES

Policy Category: CEMETERIES

The purpose of this activity is to provide for cemeteries throughout the district. Services provided by the Council include areas for the burial of human remains, interment of human ashes, the maintenance of burial records and the maintenance of grounds.

~~Existing~~

~~Funding Principles~~	~~Economic Benefit Assessment~~	~~Funding Targets~~	~~Funding Mechanism~~

~~Activity~~	~~Distribution of Benefit (User Pays)~~	~~Period of Benefit (Intergenerational Equity)~~	~~Extent of Action/Inaction (Exacerbator Pays)~~	~~Cost/Benefit of Separate Funding~~	~~Private~~	~~Public~~	~~Exacerbator~~	~~Private~~	~~Public~~	~~Private~~	~~Public~~
~~Cemeteries~~	~~High~~	~~Med~~	~~Low~~	~~Med~~	~~60%~~	~~40%~~	~~0%~~	~~60%~~	~~40%~~	~~Fees and Charges~~	~~UAGC~~

Proposed

Funding Principles					Benefit Assessment				Rationale	Funding Mechanism
Activity	Distribution of Benefit (User Pays)	Period of Benefit (Intergenerational Equity)	Extent of Action/Inaction (Exacerbator Pays)	Cost/Benefit of Separate Funding	Individual	Groups	Community	Exacerbator		Operational
Cemeteries	High	Med	Low	Med	60%	0%	40%	0%		Capital

LTP Activity Group: Environmental Management

LTP Activity: ~~ENVIRONMENTAL MANAGEMENT~~ PLANNING POLICY

Policy Category: DISTRICT PLAN

This activity provides the statutory tool for what, when and how development can occur across the District. ~~includes work on the development, adoption and refinement of the District Plan. (Note that processing of resource consents is covered under Regulatory Services.)~~ The objectives of the District Plan are set out in the Resource Management Act: "The establishment, implementation and review of the objectives, policies and methods of achieving integrated management of the effects of the use, development or management of land and associated natural and physical resources of the district."

~~Existing~~

~~Funding Principles~~					~~Economic Benefit Assessment~~			~~Funding Targets~~		~~Funding Mechanism~~	
~~Activity~~	~~Distribution of Benefit (User Pays)~~	~~Period of Benefit (Intergenerational Equity)~~	~~Extent of Action/Inaction (Exacerbator Pays)~~	~~Cost/Benefit of Separate Funding~~	~~Private~~	~~Public~~	~~Exacerbator~~	~~Private~~	~~Public~~	~~Private~~	~~Public~~
~~District Plan~~	~~Low~~	~~High~~	~~Med~~	~~Low~~	~~5%~~	~~95%~~	~~0%~~	~~5%~~	~~95%~~	~~Fees and Charges~~	~~Regulatory CV Rate / Reg Chg~~

Proposed

Funding Principles					Benefit Assessment				Rationale	Funding Mechanisms
Activity	Distribution of Benefit (User Pays)	Period of Benefit (Intergenerational Equity)	Extent of Action/Inaction (Exacerbator Pays)	Cost/Benefit of Separate Funding	Individual	Groups	Community	Exacerbator		Operational
District Plan	Low	High	Med	Low	5%	0%	95%	0%		Capital

LTP Activity: ~~ENVIRONMENTAL MANAGEMENT~~RESOURCE CONSENTS

Policy Category: RESOURCE CONSENT ADMINISTRATION

This activity ensures well designed, safe, and sustainable development across the district by providing fair, timely and technically robust statutory approvals that protect community outcomes, infrastructure investment, and environment values. This includes all aspects of the resource consent process, including receiving and processing the applications, managing files, monitoring consents and responding to public enquiries.

~~Existing~~

~~Funding Principles~~					~~Economic Benefit Assessment~~			~~Funding Targets~~		~~Funding Mechanism~~	
~~Activity~~	~~Distribution of Benefit (User Pays)~~	~~Period of Benefit (Intergenerational Equity)~~	~~Extent of Action/Inaction (Exacerbator Pays)~~	~~Cost/Benefit of Separate Funding~~	~~Private~~	~~Public~~	~~Exacerbator~~	~~Private~~	~~Public~~	~~Private~~	~~Public~~
~~Resource Consent Administration~~	~~Low~~	~~High~~	~~Med~~	~~Low~~	~~80%~~	~~20%~~	~~0%~~	~~80%~~	~~20%~~	~~Fees and Charges~~	~~Regulatory CV Rate / Reg Chg~~

Proposed

Funding Principles					Benefit Assessment				Rationale	Funding Mechanisms
Activity	Distribution of Benefit (User Pays)	Period of Benefit (Intergenerational Equity)	Extent of Action/Inaction (Exacerbator Pays)	Cost/Benefit of Separate Funding	Individual	Groups	Community	Exacerbator		Operational
Resource Consent Administration	Low	High	Med	Low	80%	0%	20%	0%		Capital

LTP Activity Group: Infrastructure

~~ROADING AND FOOTPATHS~~

~~TOWN CENTRES~~

~~The purpose of this activity is to provide attractive and safe town centres that are well maintained and developed to meet the changing needs of the district. This includes the maintenance and development of street furniture, specialised lighting, signage and other facilities that contribute to the atmosphere of the town centres. It also includes street cleaning in these areas. This is considered a separate activity as the requirements of these areas are significantly different to those of an urban street.~~

~~Existing~~

~~Funding Principles~~					~~Economic Benefit Assessment~~			~~Funding Targets~~		~~Funding Mechanism~~	
~~Activity~~	~~Distribution of Benefit (User Pays)~~	~~Period of Benefit (Intergenerational Equity)~~	~~Extent of Action/Inaction (Exacerbator Pays)~~	~~Cost/Benefit of Separate Funding~~	~~Private~~	~~Public~~	~~Exacerbator~~	~~Private~~	~~Public~~	~~Private~~	~~Public~~
~~Proposed~~	~~Med~~	~~Med~~	~~High~~	~~Med~~	~~50%~~	~~50%~~	~~0%~~	~~50%~~	~~50%~~	~~Roading CV Rate~~	~~Roading CV Rate~~

~~Proposed~~

~~Funding Principles~~					~~Benefit Assessment~~				~~Rationale~~	~~Funding Mechanisms~~
~~Activity~~	~~Distribution of Benefit (User Pays)~~	~~Period of Benefit (Intergenerational Equity)~~	~~Extent of Action/Inaction (Exacerbator Pays)~~	~~Cost/Benefit of Separate Funding~~	~~Individual~~	~~Groups~~	~~Community~~	~~Exacerbator~~		~~Operational~~
~~Proposed~~	~~Med~~	~~Med~~	~~High~~	~~Med~~	~~50%~~	~~0%~~	~~50%~~	~~0%~~		~~Capital~~

LTP Activity: ~~ROADING AND FOOTPATHS~~TRANSPORT

Policy Category: PARKING FACILITIES

The objective of this activity is to provide a range of on- and off-street parking in the town centres of the district. The enforcement of parking and other restrictions is covered as a separate activity within Regulatory Services.

~~Existing~~

~~Funding Principles~~					~~Economic Benefit Assessment~~			~~Funding Targets~~		~~Funding Mechanism~~	
~~Activity~~	~~Distribution of Benefit (User Pays)~~	~~Period of Benefit (Intergenerational Equity)~~	~~Extent of Action/Inaction (Exacerbator Pays)~~	~~Cost/Benefit of Separate Funding~~	~~Private~~	~~Public~~	~~Exacerbator~~	~~Private~~	~~Public~~	~~Private~~	~~Public~~
~~Parking Facilities~~	~~High~~	~~Med~~	~~Med~~	~~High~~	~~80%~~	~~20%~~	~~0%~~	~~100%~~	~~0%~~	~~Fees and Charges~~	-

Proposed

Funding Principles					Benefit Assessment				Rationale	Funding Mechanisms
Activity	Distribution of Benefit (User Pays)	Period of Benefit (Intergenerational Equity)	Extent of Action/Inaction (Exacerbator Pays)	Cost/Benefit of Separate Funding	Individual	Groups	Community	Exacerbator		Operational
Parking Facilities	High	Med	Med	High	80%	0%	20%	0%		Capital

LTP Activity: ~~ROADING AND FOOTPATHS~~TRANSPORT

Policy Category: ROADING

The purpose of this activity is to ~~provide a reliable, efficient and safe roading network that is well maintained and developed to meet the changing needs of the district~~facilitate safe and reliable movement across the district by managing local transport networks and services that support everyday travel, economic productivity, community wellbeing, and sustainable urban form. This covers all the requirements of a 'boundary to boundary' corridor and includes pavement, footpath and bridge maintenance and development. It also includes traffic safety services such as road marking, sign posting, street lighting and accident response. It does not include the items covered under the town centre activity.

~~Existing~~

~~Funding Principles~~					~~Economic Benefit Assessment~~			~~Funding Targets~~		~~Funding Mechanism~~	
~~Activity~~	~~Distribution of Benefit (User Pays)~~	~~Period of Benefit (Intergenerational Equity)~~	~~Extent of Action/Inaction (Exacerbator Pays)~~	~~Cost/Benefit of Separate Funding~~	~~Private~~	~~Public~~	~~Exacerbator~~	~~Private~~	~~Public~~	~~Private~~	~~Public~~
~~Roading~~	~~Low~~	~~Med~~	~~High~~	~~Med~~	~~50%~~	~~20%~~	~~30%~~	~~45%~~	~~55%~~	~~NZTA Subsidy / Petrol Tax~~	~~Roading CV Rate~~

Proposed

Funding Principles					Benefit Assessment				Rationale	Funding Mechanisms
Activity	Distribution of Benefit (User Pays)	Period of Benefit (Intergenerational Equity)	Extent of Action/Inaction (Exacerbator Pays)	Cost/Benefit of Separate Funding	Individual	Groups	Community	Exacerbator		Operational
Roading	Low	Med	High	Med	50%	0%	20%	30%		Capital

LTP Activity: ~~ENVIRONMENTAL~~ WASTE MANAGEMENT

Policy Category: LANDFILL PROVISION AND MANAGEMENT

The purpose of this activity is to provide facilities for recycling and disposing of solid waste and the provision of hazardous waste facilities for the district in accordance with Otago Regional Council and environmental requirements. This activity includes the operation of one sanitary landfill, and transfer stations in Queenstown and Wānaka. In addition, the Council is required to monitor and rehabilitate its disused landfill sites at Hāwea, Tuckers Beach, Wānaka, Kingston, Glenorchy and Makarora.

~~Existing~~

~~Funding Principles~~					~~Economic Benefit Assessment~~			~~Funding Targets~~		~~Funding Mechanism~~	
~~Activity~~	~~Distribution of Benefit (User Pays)~~	~~Period of Benefit (Intergenerational Equity)~~	~~Extent of Action/Inaction (Exacerbator Pays)~~	~~Cost/Benefit of Separate Funding~~	~~Private~~	~~Public~~	~~Exacerbator~~	~~Private~~	~~Public~~	~~Private~~	~~Public~~
~~Landfill Provision and Management~~	~~Med~~	~~High~~	~~High~~	~~Med~~	~~70%~~	~~20%~~	~~10%~~	~~75%~~	~~25%~~	~~Fees and Charges~~	~~Waste Management Charge (25%)~~

Proposed

Funding Principles					Benefit Assessment				Rationale	Funding Mechanisms
Activity	Distribution of Benefit (User Pays)	Period of Benefit (Intergenerational Equity)	Extent of Action/Inaction (Exacerbator Pays)	Cost/Benefit of Separate Funding	Individual	Groups	Community	Exacerbator		Operational
Landfill Provision and Management	Med	High	High	Med	70%	0%	20%	10%		Capital

LTP Activity: ~~ENVIRONMENTAL~~ WASTE MANAGEMENT

Policy Category: REFUSE COLLECTION

The purpose of this activity is to provide a kerbside recycling and residual waste collection service for residential properties in Queenstown, Arrowtown, Glenorchy, Kingston, Wānaka, Hāwea, Albert Town, Luggate and Makarora.

~~Existing~~

~~Funding Principles~~					~~Economic Benefit Assessment~~			~~Funding Targets~~		~~Funding Mechanism~~	
~~Activity~~	~~Distribution of Benefit (User Pays)~~	~~Period of Benefit (Intergenerational Equity)~~	~~Extent of Action/Inaction (Exacerbator Pays)~~	~~Cost/Benefit of Separate Funding~~	~~Private~~	~~Public~~	~~Exacerbator~~	~~Private~~	~~Public~~	~~Private~~	~~Public~~
~~Refuse Collection~~	~~High~~	~~Low~~	~~Med~~	~~High~~	~~90%~~	~~10%~~	~~0%~~	~~100%~~	~~0%~~	~~Waste Management Charge~~	-

Proposed

Funding Principles					Benefit Assessment				Rationale	Funding Mechanisms
Activity	Distribution of Benefit (User Pays)	Period of Benefit (Intergenerational Equity)	Extent of Action/Inaction (Exacerbator Pays)	Cost/Benefit of Separate Funding	Individual	Groups	Community	Exacerbator		Operational
Refuse Collection	High	Low	Med	High	90%	0%	10%	0%		Capital

LTP Activity: ~~ECONOMIC DEVELOPMENT~~PROPERTY

Policy Category: COMMUNITY ASSETS

The Council is involved in these activities to provide the maximum possible return from the assets involved. This activity includes residential and commercial subdivisions, Queenstown Lakeview Holiday Park, leased camping grounds, Wānaka Airport, forests, rental housing, elderly person housing and road closing/legalisation. This activity also includes any undeveloped areas of land which will be maintained at a minimum level until decisions about their final use is made

~~Existing~~

~~Funding Principles~~					~~Economic Benefit Assessment~~			~~Funding Targets~~		~~Funding Mechanism~~	
~~Activity~~	~~Distribution of Benefit (User Pays)~~	~~Period of Benefit (Intergenerational Equity)~~	~~Extent of Action/Inaction (Exacerbator Pays)~~	~~Cost/Benefit of Separate Funding~~	~~Private~~	~~Public~~	~~Exacerbator~~	~~Private~~	~~Public~~	~~Private~~	~~Public~~
~~Community Assets~~	~~High~~	~~High~~	~~Low~~	~~High~~	~~100%~~	~~0%~~	~~0%~~	~~100%~~	~~0%~~	~~Fees and Charges~~	-

Proposed

Funding Principles					Benefit Assessment				Rationale	Funding Mechanism
Activity	Distribution of Benefit (User Pays)	Period of Benefit (Intergenerational Equity)	Extent of Action/Inaction (Exacerbator Pays)	Cost/Benefit of Separate Funding	Individual	Groups	Community	Exacerbator		Operational
Community Assets	High	High	Low	High	100%	0%	0%	0%		Capital

LTP Activity: PROPERTY

Policy Category: WATERWAYS FACILITIES

The purpose of this activity is to help provide affordable and accessible water-based recreation facilities throughout the district that may also be used by commercial operators. This activity includes the maintenance and development of Council-owned waterways facilities including ramps, jetties and marinas. This does not include facilities which are attached to Council land but owned by other organisations, i.e. yacht clubs, individuals or companies, nor does it include facilities that are leased out, such as the Queenstown Main Town Pier.

~~Existing~~

~~Funding Principles~~					~~Economic Benefit Assessment~~			~~Funding Targets~~		~~Funding Mechanism~~	
~~Activity~~	~~Distribution of Benefit (User Pays)~~	~~Period of Benefit (Intergenerational Equity)~~	~~Extent of Action/Inaction (Exacerbator Pays)~~	~~Cost/Benefit of Separate Funding~~	~~Private~~	~~Public~~	~~Exacerbator~~	~~Private~~	~~Public~~	~~Private~~	~~Public~~
~~Waterways Facilities~~	~~High~~	~~Med~~	~~Low~~	~~Med~~	~~90%~~	~~10%~~	~~0%~~	~~10%~~	~~90%~~	~~Fees and Charges~~	~~Waterways Concession~~

Proposed

Funding Principles					Benefit Assessment				Rationale	Funding Mechanisms
Activity	Distribution of Benefit (User Pays)	Period of Benefit (Intergenerational Equity)	Extent of Action/Inaction (Exacerbator Pays)	Cost/Benefit of Separate Funding	Individual	Groups	Community	Exacerbator		Operational
Waterways Facilities	High	Med	Low	Med	90%	0%	10%	0%		Capital

LTP Activity Group: Economic Development

LTP Activity: ECONOMIC DIVERSIFICATION

Policy Category: ECONOMIC DIVERSIFICATION (NEW)

The purpose of this activity is to support locals to build a long-term future for themselves and their families in the district. Economic Futures helps by fostering a more productive, vibrant, and diversified local economy that provides meaningful work and healthy incomes.

Proposed

Funding Principles					Benefit Assessment				Rationale	Funding Mechanisms
Activity	Distribution of Benefit (User Pays)	Period of Benefit (Intergenerational Equity)	Extent of Action/Inaction (Exacerbator Pays)	Cost/Benefit of Separate Funding	Individual	Groups	Community	Exacerbator		Operational
Economic Diversification	Low	Med	High	Med	0%	0%	100%	0%		Capital

LTP Activity: EVENTS

Policy Category: FILM & EVENTS (NEW)

The purpose of this activity is to encourage events that strengthen community wellbeing while being safe, well managed, and aligned with community expectations.

Proposed

Funding Principles					Benefit Assessment				Rationale	Funding Mechanisms
Activity	Distribution of Benefit (User Pays)	Period of Benefit (Intergenerational Equity)	Extent of Action/Inaction (Exacerbator Pays)	Cost/Benefit of Separate Funding	Individual	Groups	Community	Exacerbator		Operational
Roading	Low	Med	High	Med	0%	100%	0%	0%		Capital

LTP Activity: ~~ECONOMIC DEVELOPMENT~~DESTINATION MANAGEMENT

Policy Category: TOURISM PROMOTION

Council services and infrastructure are strongly impacted by visitors and the tourism industry. This activity helps Council balance the needs of visitors, locals, the tourism industry, and the environment.

~~Existing~~

~~Funding Principles~~					~~Economic Benefit Assessment~~			~~Funding Targets~~		~~Funding Mechanism~~	
~~Activity~~	~~Distribution of Benefit (User Pays)~~	~~Period of Benefit (Intergenerational Equity)~~	~~Extent of Action/Inaction (Exacerbator Pays)~~	~~Cost/Benefit of Separate Funding~~	~~Private~~	~~Public~~	~~Exacerbator~~	~~Private~~	~~Public~~	~~Private~~	~~Public~~
~~Tourism Marketing~~	~~Low~~	~~Low~~	~~Low~~	~~Low~~	~~95%~~	~~5%~~	~~0%~~	~~95%~~	~~5%~~	~~Targeted CV Rate (Tourism Promotion)~~	~~UAGC~~

Proposed

Funding Principles					Benefit Assessment				Rationale	Funding Mechanism
Activity	Distribution of Benefit (User Pays)	Period of Benefit (Intergenerational Equity)	Extent of Action/Inaction (Exacerbator Pays)	Cost/Benefit of Separate Funding	Individual	Groups	Community	Exacerbator		Operational
Tourism Marketing	Low	Low	Low	Low	95%	0%	5%	0%		Capital

LTP Activity Group: Regulatory Functions & Services

LTP Activity: ~~ENVIRONMENTAL MANAGEMENT~~REGULATORY & ENFORCEMENT

Policy Category: ENVIRONMENTAL HEALTH

This activity ensures environmental health in accordance with various legislative requirements for premises such as food businesses, camping groups, and offensive trades.

~~Existing~~

~~Funding Principles~~					~~Economic Benefit Assessment~~			~~Funding Targets~~		~~Funding Mechanism~~	
~~Activity~~	~~Distribution of Benefit (User Pays)~~	~~Period of Benefit (Intergenerational Equity)~~	~~Extent of Action/Inaction (Exacerbator Pays)~~	~~Cost/Benefit of Separate Funding~~	~~Private~~	~~Public~~	~~Exacerbator~~	~~Private~~	~~Public~~	~~Private~~	~~Public~~
~~Environmental Health~~	~~High~~	~~Low~~	~~Med~~	~~High~~	~~60%~~	~~30%~~	~~10%~~	~~70%~~	~~30%~~	~~Certification Fees and Hourly Charges~~	~~Reg Rate (80%) / Reg Chg (20%)~~

Proposed

Funding Principles					Benefit Assessment				Rationale	Funding Mechanisms
Activity	Distribution of Benefit (User Pays)	Period of Benefit (Intergenerational Equity)	Extent of Action/Inaction (Exacerbator Pays)	Cost/Benefit of Separate Funding	Individual	Groups	Community	Exacerbator		Operational
Environmental Health	High	Low	Med	High	60%	0%	30%	10%		Capital

LTP Activity: ~~ENVIRONMENTAL MANAGEMENT~~REGULATORY & ENFORCEMENT

Policy Category: LIQUOR LICENSING

This activity includes ~~the inspection, monitoring and licensing of premises involved in the sale of liquor, managing files, the issuing and renewal of licences and certificates, and responding to public enquiries~~licensing and regular monitoring of licensed premises and events to ensure compliance with the Sale and Supply of Alcohol Act.

~~Existing~~

~~Funding Principles~~					~~Economic Benefit Assessment~~			~~Funding Targets~~		~~Funding Mechanism~~	
~~Activity~~	~~Distribution of Benefit (User Pays)~~	~~Period of Benefit (Intergenerational Equity)~~	~~Extent of Action/Inaction (Exacerbator Pays)~~	~~Cost/Benefit of Separate Funding~~	~~Private~~	~~Public~~	~~Exacerbator~~	~~Private~~	~~Public~~	~~Private~~	~~Public~~
~~Liquor Licensing~~	~~High~~	~~Low~~	~~Med~~	~~High~~	~~60%~~	~~30%~~	~~10%~~	~~70%~~	~~30%~~	~~Licensing and Certification Fees and Hourly Charges~~	~~Reg Rate (80%) / Reg Chg (20%)~~

Proposed

Funding Principles					Benefit Assessment				Rationale	Funding Mechanisms
Activity	Distribution of Benefit (User Pays)	Period of Benefit (Intergenerational Equity)	Extent of Action/Inaction (Exacerbator Pays)	Cost/Benefit of Separate Funding	Individual	Groups	Community	Exacerbator		Operational
Liquor Licensing	High	Low	Med	High	60%	0%	30%	10%		Capital

Policy Category: BYLAW AND GENERAL ENFORCEMENT

~~Existing~~

~~Funding Principles~~					~~Economic Benefit Assessment~~			~~Funding Targets~~		~~Funding Mechanism~~	
~~Activity~~	~~Distribution of Benefit (User Pays)~~	~~Period of Benefit (Intergenerational Equity)~~	~~Extent of Action/Inaction (Exacerbator Pays)~~	~~Cost/Benefit of Separate Funding~~	~~Private~~	~~Public~~	~~Exacerbator~~	~~Private~~	~~Public~~	~~Private~~	~~Public~~
~~Bylaw and General Enforcement~~	~~High~~	~~Low~~	~~High~~	~~Med~~	~~25%~~	~~50%~~	~~25%~~	~~40%~~	~~60%~~	~~Permit Fees and Hourly Charges~~	~~Reg Rate (80%)/Reg Chg (20%)~~

Proposed

Funding Principles					Benefit Assessment				Rationale	Funding Mechanisms
Activity	Distribution of Benefit (User Pays)	Period of Benefit (Intergenerational Equity)	Extent of Action/Inaction (Exacerbator Pays)	Cost/Benefit of Separate Funding	Individual	Groups	Community	Exacerbator		Operational
Bylaw and General Enforcement	High	Low	High	Med	25%	0%	50%	25%		Capital

LTP Activity: ~~ENVIRONMENTAL MANAGEMENT~~REGULATORY & ENFORCEMENT

Policy Category: PARKING ADMINISTRATION

This activity includes the patrolling of all designated, time-restricted and metered areas in Queenstown, Wānaka and Arrowtown and other general patrolling, managing files, issuing and processing of parking infringement notices, and responding to public enquiries.

~~Existing~~

~~Funding Principles~~					~~Economic Benefit Assessment~~			~~Funding Targets~~		~~Funding Mechanism~~	
~~Activity~~	~~Distribution of Benefit (User Pays)~~	~~Period of Benefit (Intergenerational Equity)~~	~~Extent of Action/Inaction (Exacerbator Pays)~~	~~Cost/Benefit of Separate Funding~~	~~Private~~	~~Public~~	~~Exacerbator~~	~~Private~~	~~Public~~	~~Private~~	~~Public~~
~~Parking Administration~~	~~Med~~	~~Low~~	~~High~~	~~Med~~	~~15%~~	~~15%~~	~~70%~~	~~100%~~	~~0%~~	~~Infringement Fines and Rental Charges~~	~~N/A~~

Proposed

Funding Principles					Benefit Assessment				Rationale	Funding Mechanisms
Activity	Distribution of Benefit (User Pays)	Period of Benefit (Intergenerational Equity)	Extent of Action/Inaction (Exacerbator Pays)	Cost/Benefit of Separate Funding	Individual	Groups	Community	Exacerbator		Operational
Parking Administration	Med	Low	High	Med	15%	0%	15%	70%		Capital

LTP Activity: ~~ENVIRONMENTAL MANAGEMENT~~REGULATORY & ENFORCEMENT

LTP Activity: ~~ENVIRONMENTAL MANAGEMENT~~REGULATORY & ENFORCEMENT

Policy Category: ANIMAL CONTROL

This activity includes ~~provision of animal ranger services including impounding, managing files, the disposal of animals and responding to public enquiries~~responding to complaints of wandering or barking dogs and stock on roads, and providing lost and found services, registration information, patrolling, and education programmes.

~~Existing~~

~~Funding Principles~~					~~Economic Benefit Assessment~~			~~Funding Targets~~		~~Funding Mechanism~~	
~~Activity~~	~~Distribution of Benefit (User Pays)~~	~~Period of Benefit (Intergenerational Equity)~~	~~Extent of Action/Inaction (Exacerbator Pays)~~	~~Cost/Benefit of Separate Funding~~	~~Private~~	~~Public~~	~~Exacerbator~~	~~Private~~	~~Public~~	~~Private~~	~~Public~~
~~Animal Control~~	~~Med~~	~~Low~~	~~High~~	~~High~~	~~10%~~	~~30%~~	~~60%~~	~~70%~~	~~30%~~	~~Registration and Impound Fees~~	~~Reg Rate (80%) / Reg Chg (20%)~~

Proposed

Funding Principles					Benefit Assessment				Rationale	Funding Mechanisms
Activity	Distribution of Benefit (User Pays)	Period of Benefit (Intergenerational Equity)	Extent of Action/Inaction (Exacerbator Pays)	Cost/Benefit of Separate Funding	Individual	Groups	Community	Exacerbator		Operational
Animal Control	Med	Low	High	High	10%	0%	30%	60%		Capital

LTP Activity: ~~ENVIRONMENTAL MANAGEMENT~~REGULATORY & ENFORCEMENT

Policy Category: WATERWAYS CONTROL

The purpose of this activity is to ~~control waterway-based activities in the district. This is achieved under the Waterways Bylaw through the activities of the Harbourmaster in the inspection, enforcement and promotion of the safe use of local waterways~~provide safe recreational opportunities on our waterways through harbourmaster functions, enforcing water safety bylaws, and regulations.

~~Existing~~

~~Funding Principles~~					~~Economic Benefit Assessment~~			~~Funding Targets~~		~~Funding Mechanism~~	
~~Activity~~	~~Distribution of Benefit (User Pays)~~	~~Period of Benefit (Intergenerational Equity)~~	~~Extent of Action/Inaction (Exacerbator Pays)~~	~~Cost/Benefit of Separate Funding~~	~~Private~~	~~Public~~	~~Exacerbator~~	~~Private~~	~~Public~~	~~Private~~	~~Public~~
~~Waterways Control~~	~~Med~~	~~Low~~	~~Med~~	~~Med~~	~~35%~~	~~65%~~	~~0%~~	~~6%~~	~~94%~~	~~Fees and Charges~~	~~Waterways Concession~~

Proposed

Funding Principles					Benefit Assessment				Rationale	Funding Mechanisms
Activity	Distribution of Benefit (User Pays)	Period of Benefit (Intergenerational Equity)	Extent of Action/Inaction (Exacerbator Pays)	Cost/Benefit of Separate Funding	Individual	Groups	Community	Exacerbator		Operational
Waterways Control	Med	Low	Med	Med	35%	0%	65%	0%		Capital

LTP Activity: ~~ENVIRONMENTAL MANAGEMENT~~BUILDING SERVICES

Policy Category: BUILDING CONSENT ADMINISTRATION

This activity ensures the District's built environment is safe, durable and of compliant quality. This includes all aspects of the building consent process, including receiving and processing applications, managing files, inspecting building work, issuing PIMS and LIMs, and responding to public enquiries.

~~Existing~~

~~Funding Principles~~					~~Economic Benefit Assessment~~			~~Funding Targets~~		~~Funding Mechanism~~	
~~Activity~~	~~Distribution of Benefit (User Pays)~~	~~Period of Benefit (Intergenerational Equity)~~	~~Extent of Action/Inaction (Exacerbator Pays)~~	~~Cost/Benefit of Separate Funding~~	~~Private~~	~~Public~~	~~Exacerbator~~	~~Private~~	~~Public~~	~~Private~~	~~Public~~
~~Building Consent Administration~~	~~High~~	~~Med~~	~~Med~~	~~High~~	~~80%~~	~~5%~~	~~15%~~	~~80%~~	~~20%~~	~~Application Fees and Hourly Charges~~	~~Regulatory CV Rate / Reg Chg~~

Proposed

Funding Principles					Benefit Assessment				Rationale	Funding Mechanisms
Activity	Distribution of Benefit (User Pays)	Period of Benefit (Intergenerational Equity)	Extent of Action/Inaction (Exacerbator Pays)	Cost/Benefit of Separate Funding	Individual	Groups	Community	Exacerbator		Operational
Building Consent Administration	High	Med	Med	High	80%	0%	5%	15%		Capital

LTP Activity Group: Local Democracy & Emergency Management

LTP Activity: DEMOCRACY SERVICES, ELECTIONS, ELECTED REPRESENTATIVES & COMMITTEES

Policy Category: GOVERNANCE (NEW)

The purpose of this activity is to support transparent, informed decision making and active public engagement. It aims to improve the district, respond to community need, and comply with legislation, while maintaining affordable services.

Propose

Funding Principles					Benefit Assessment				Rationale	Funding Mechanisms
Activity	Distribution of Benefit (User Pays)	Period of Benefit (Intergenerational Equity)	Extent of Action/Inaction (Exacerbator Pays)	Cost/Benefit of Separate Funding	Individual	Groups	Community	Exacerbator		Operational
Governance	Low	Med	High	Med	0%	0%	100%	0%		Capital

LTP Activity: DEMOCRACY SERVICES, ELECTIONS, ELECTED REPRESENTATIVES & COMMITTEES

Policy Category: COMMUNITY LEADERSHIP

This activity includes strategic planning and the setting of the overall direction by the Council, Community Board and various committees. This also includes all activities undertaken in relation to public involvement in the democratic process including elections, the holding of public meetings as well as the preparation of the statutory plans and reports, including the Council Long Term Plan, Annual Plan and Annual Report

~~Existing~~

~~Funding Principles~~					~~Economic Benefit Assessment~~			~~Funding Targets~~		~~Funding Mechanism~~	
~~Activity~~	~~Distribution of Benefit (User Pays)~~	~~Period of Benefit (Intergenerational Equity)~~	~~Extent of Action/Inaction (Exacerbator Pays)~~	~~Cost/Benefit of Separate Funding~~	~~Private~~	~~Public~~	~~Exacerbator~~	~~Private~~	~~Public~~	~~Private~~	~~Public~~
~~Community Leadership~~	~~Low~~	~~Med~~	~~Low~~	~~Low~~	~~0%~~	~~100%~~	~~0%~~	~~0%~~	~~100%~~	-	~~Gov Rate (80%)/Gov and Reg Chg (20%)~~

Proposed

Funding Principles					Benefit Assessment				Rationale	Funding Mechanisms
Activity	Distribution of Benefit (User Pays)	Period of Benefit (Intergenerational Equity)	Extent of Action/Inaction (Exacerbator Pays)	Cost/Benefit of Separate Funding	Individual	Groups	Community	Exacerbator		Operational
Community Leadership	Low	Med	Low	Low	0%	0%	100%	0%		Capital

LTP Activity: ~~ENVIRONMENTAL~~ EMERGENCY MANAGEMENT

Policy Category: EMERGENCY MANAGEMENT

The purpose of this activity is to ~~ensure the district is prepared to respond appropriately to civil defence emergencies by having appropriate plans and procedures in place~~anticipate, prepare for, respond to, and recover from emergencies. This is primarily achieved by the development of a Civil Defence Plan and the establishment and maintenance of required communications and other infrastructure. There are also arrangements in place to ensure additional trained resources are available when required

~~Existing~~

~~Funding Principles~~					~~Economic Benefit Assessment~~			~~Funding Targets~~		~~Funding Mechanism~~	
~~Activity~~	~~Distribution of Benefit (User Pays)~~	~~Period of Benefit (Intergenerational Equity)~~	~~Extent of Action/Inaction (Exacerbator Pays)~~	~~Cost/Benefit of Separate Funding~~	~~Private~~	~~Public~~	~~Exacerbator~~	~~Private~~	~~Public~~	~~Private~~	~~Public~~
~~Emergency Management~~	~~Low~~	~~Low~~	~~Med~~	~~Low~~	~~0%~~	~~100%~~	~~0%~~	~~0%~~	~~100%~~	-	~~General CV Rate (70%) / Grants (30%)~~

Proposed

Funding Principles					Benefit Assessment				Rationale	Funding Mechanisms
Activity	Distribution of Benefit (User Pays)	Period of Benefit (Intergenerational Equity)	Extent of Action/Inaction (Exacerbator Pays)	Cost/Benefit of Separate Funding	Individual	Groups	Community	Exacerbator		Operational
Emergency Management	Low	Low	Med	Low	0%	0%	100%	0%		Capital

LTP Activity Group: Enabling Services

LTP Activity: CORPORATE SERVICES

Policy Category: COMMUNICATIONS

The purpose of this activity is to ~~provide for the distribution of information to residents and ratepayer~~ensure clear, timely, and accessible information is provided across traditional, digital, and community channels to help people understand Council services, decisions, and projects.~~s~~. It is also designed to help keep residents informed via social media, the Council newsletter 'Scuttlebutt' and the website

~~Existing~~

~~Funding Principles~~					~~Economic Benefit Assessment~~			~~Funding Targets~~		~~Funding Mechanism~~	
~~Activity~~	~~Distribution of Benefit (User Pays)~~	~~Period of Benefit (Intergenerational Equity)~~	~~Extent of Action/Inaction (Exacerbator Pays)~~	~~Cost/Benefit of Separate Funding~~	~~Private~~	~~Public~~	~~Exacerbator~~	~~Private~~	~~Public~~	~~Private~~	~~Public~~
~~Community Development~~	~~Low~~	~~Low~~	~~Low~~	~~Low~~	~~0%~~	~~100%~~	~~0%~~	~~1%~~	~~99%~~	~~Fees and Charges~~	~~Gov Rate (80%)/Gov and Reg Chg (20%)~~

Proposed

Funding Principles						Benefit Assessment			Rationale	Funding Mechanism
Activity	Distribution of Benefit (User Pays)	Period of Benefit (Intergenerational Equity)	Extent of Action/Inaction (Exacerbator Pays)	Cost/Benefit of Separate Funding	Individual	Groups	Community	Exacerbator		Operational
Community Development	Low	Low	Low	Low	0%	0%	100%	0%		Capital

LTP Activity: STRATEGIC FUNCTIONS

Policy Category: STRATEGIC FUNCTIONS (NEW)

The purpose of this activity is to align long-term direction, priorities, and investment across the organisation to deliver integrated outcomes for the district.

Proposed

Funding Principles					Benefit Assessment				Rationale	Funding Mechanisms
Activity	Distribution of Benefit (User Pays)	Period of Benefit (Intergenerational Equity)	Extent of Action/Inaction (Exacerbator Pays)	Cost/Benefit of Separate Funding	Individual	Groups	Community	Exacerbator		Operational
Strategic Functions	Low	Med	High	Med	0%	0%	100%	0%		Capital

Enabling Services are covered by overheads and thus are not on this funding needs analysis

Growth funding and financing framework

Queenstown Lakes District Council

PRE-READING, AUGUST 18 2026

Aeira

Section 1: What do we mean by ‘growth pays for growth’?

What do we mean by 'growth pays for growth'?

DEFINITION

Growth pays for growth when the capital revenues from developers and future landowners are set to fully recover all the growth-related capex required to enable the development, including infrastructure required to address the incremental impacts of growth. It also means that new ratepayers fund the marginal increase in operating and maintenance costs.

Growth Revenue Sources

1. Development contributions (C)
2. Developer-funded works (C)
3. IFF levies (new properties) (C)
4. Targeted rates (new properties) (C) (O)
5. Fees and charges (new properties) (O)
6. Grants and subsidies (where relevant (C)

Note: Growth revenues shouldn't be applied to pay for the non-growth portion of new assets that have a dual purpose.

Growth capital sources fully repay all growth-related debt, including all planning, delivery, and financing costs

Operating revenues from new ratepayers are sufficient to fund ongoing operations and maintenance of new growth-related infrastructure

Growth Costs

1. Planning, consenting and approval costs (C)
2. Land acquisition costs (C)
3. Base construction costs (C)
4. Cost escalation / inflation (C)
5. Interest costs associated with growth-related debt (C)
6. Ongoing costs to operate and maintain new assets (O)

Note: Includes the incremental infrastructure required to service long-term growth.

CAPITAL REVENUE + OPERATING REVENUE = CAPITAL COSTS + FINANCING COSTS + OPERATIONS COSTS + RENEWALS COSTS

(C) Capital Revenue or Capital Cost (O) Operating Revenue or Operating Cost

What are the incremental costs of growth?

DEFINITION

Councils across New Zealand are generally effective at recovering the direct costs associated with growth, but often under-recover for the incremental costs of growth. Detailed long-term spatial and structure planning, and a willingness to use the full extent of existing legislative and policy frameworks, are required if there is a desire to ensure developers are fairly contributing to incremental infrastructure.

The incremental costs of growth arise where there is infrastructure required to address long-term capacity that is caused by the cumulative impact of multiple stages of development, but that cannot as easily be attributed to individual developments. For example, future provision of community facilities that occurs significantly after early development, or major arterial road upgrades to address congestion on the local collector roads constructed to manage the impact of individual developments.

Explanation of the problem

The following hypothetical example illustrates how and why ratepayers often subsidise the incremental cost of growth.

Private infrastructure solution managed privately

Existing properties are primarily responsible for managing their required infrastructure, which only serve their property (e.g. dirt roads, bore hole for water, septic tanks, etc.).

Property pays rates for any council infrastructure connected to cover the costs associated with operating and maintaining the assets that the council incurs.

Direct enabling infrastructure paid by developers

Direct enabling infrastructure is identified and agreed (e.g. wastewater treatment, connections to watermains, collector roads).

Developers, typically, fund these local upgrades and pay a DC to cover any capacity from the existing network that is consumed through their development.

Lag infrastructure and wider network capacity upgrades

Late-stage developers fund direct enabling infrastructure and pay DCs for wider network capacity upgrades. However, the ***calculated growth proportion***, which is often based on the ratio of the expected growth population to the total population, ***is generally low (i.e. 50/50) because the 'current population' includes the growth from Stage 2, despite the early growth also contributing to the need for the upgrade***.

Case study – Auckland's approach for Drury

Auckland Council (**"AC"**) significantly changed its approach to DCs in greenfield growth nodes to directly account for the incremental impact of staged growth.

The key changes and high-level rationale are summarised below.

- **Full infrastructure provision included in DC Policy**: AC's DC Policy includes the total infrastructure costs to 'full-build-out', including all planned upgrades (e.g. 2-lane collector to a 4-lane arterial) and 'lagged' community infrastructure delivered 20-30 years later. The DCs for all developers from now through to 'full-build-out' are sized based on this full programme, even through a portion of the infrastructure is not planned for or included in the LTP. This means early developers are contributing to future capacity upgrades required to address cumulative growth and infrastructure delivered significantly after their development.
- **Consistently high growth allocation**: Growth allocations were calculated from the original DC Policy date through to 'full-build-out' (approx. 30 years), rather than the start of construction and asset capacity life, which had previously been used (and what QLDC uses). Combined with the full infrastructure provision included, this meant that growth allocations above ~90% were applied to future upgrades and community infrastructure, which under the standard approach would have ben ~50-60%.

This approach materially increased the growth contribution being recovered and is being rolled out across the region for other greenfield growth nodes.

To implement this approach, AC invested significant time and resources undertaking ***detailed spatial and structure planning for greenfield areas and completed a beneficiary assessment and full cost estimation exercise***. It also relied on ***established infrastructure provision policies*** to evidence that the identified infrastructure requirements, which was critical given some of these works are unplanned, unfunded, and outside the LTP.

1. Councils commonly used this ratio to estimate the growth proportion

Section 2: Current state diagnostic

- How does QLDC currently fund and finance growth?
- Has growth paid for growth?
- Why hasn’t growth paid for growth – What are the constraints?

How does QLDC currently fund and finance growth infrastructure?

CURRENT STATE DIAGNOSTIC

QLDC raises debt to pay for growth infrastructure, which is repaid by development contribution revenue collected as growth occurs over time.

Typical approach – Growth debt repaid via DCs

QLDC currently uses an 'infrastructure banker' model, where it raises debt to pay for the upfront capital costs associated with delivering growth infrastructure. The 'growth-related debt' is serviced and repaid via DCs collected from developers as growth occurs over time.

At a project level, the growth-related debt and DC revenues is determined based on the cost allocation approach specified in QLDC's Development Contribution Policy (**"DC Policy"**), which attributes costs between Growth, Level of Service, and Renewals.

Generally, QLDC uses the following approach to allocate capital expenditure to growth[2]:

1. **Determine primary cost driver** – Does the project deliver additional capacity, improve services, or remediate and renew an existing asset, or is it a combination?
2. **Primary 100% allocation** – If the project is solely about delivering additional capacity, then 100% of the costs are allocated to growth.
3. **Growth proxy allocation** – If the project delivers a combination of additional capacity and improved services (or partially renews an asset), then a proportional split is used considering the relative increase in capacity or equivalent (e.g. proportion of future growth serviced).

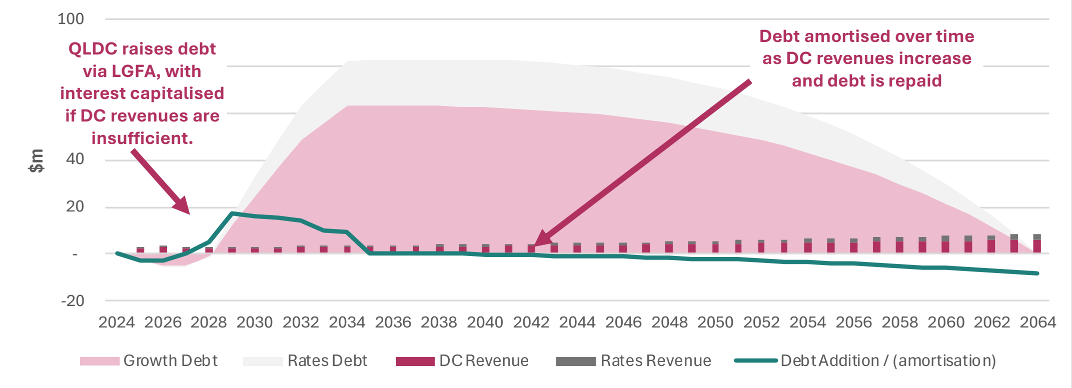
Note: If the growth expenditure benefits multiple different catchments, the capital costs are attributed between catchments based on the proportion of benefits derived by each catchment. The growth attributed is calculated separately for each catchment.

The DC charges are then calculated by:

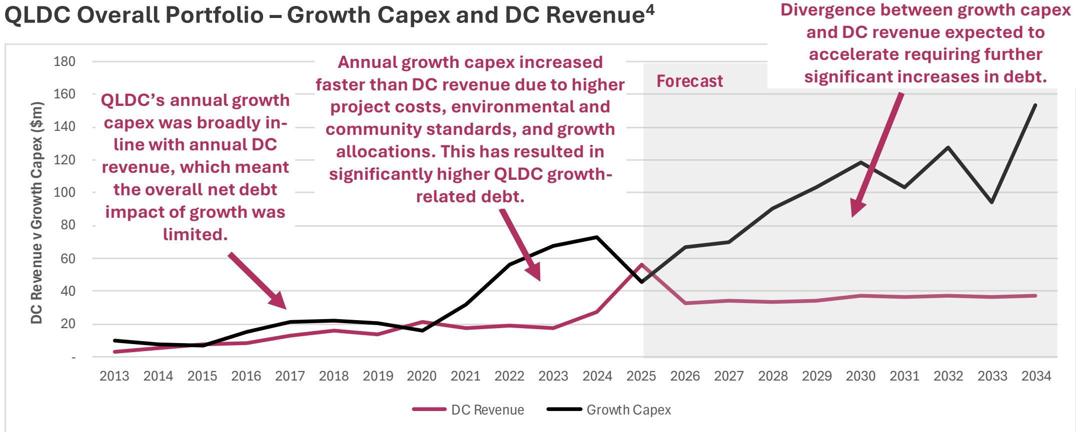
1. **Allocation to LTP period** – Growth capex is allocated to the ten-year LTP (and DC Policy) period based on the proportion of growth forecast during the ten-year period.
2. **Estimate interest costs** – The interest costs for debt associated with the growth capex is estimated based on QLDC's borrowing costs.
3. **Discounted into current dollars** – The growth costs including interest costs are discounted into current dollars (i.e. expressed in real terms).
4. **Dwelling Equivalent charge** – The growth costs in the ten-year window are divided by the number of Dwelling Equivalents (**"DE"**) forecast to determine the individual charge.
5. **Aggregation** – DCs for each project are summed together to determine the total DC charge.

A hypothetical worked example is shown below based on a $100m growth project, with an 80% allocation to growth and 30-year service life. In this example, debt is raised upfront and then amortised over the full year period.

Hypothetical Worked Example : 80% Growth Cost Allocation[3]



QLDC Overall Portfolio – Growth Capex and DC Revenue[4]



2. Approach is a simplification of the cost allocation flow diagram prepared by Utility and shared by QLDC.
3. The modelling was undertaken by Aeira and is outlined in the QLDC Calcs.xlsb worksheet. The modelling is a high-level approximation using available population information, assumed borrowing rates from the Water Supply DC Worksheet provided by QLDC, and a goal seek macro, which solves debt to zero by the end of the 30-year evaluation period.
4. Sourced from QLDC's historic annual reports and 2024-34 LTP.

Current state: Private Development Agreements

Growth infrastructure is also directly financed and delivered by developers under Private Development Agreements for infrastructure solutions targeted towards specific developments.

Private Development Agreements

QLDC currently has ~140 Private Development Agreements (**"PDA"**) in place, where a developer agrees to finance and deliver infrastructure to enable their developments, rather than QLDC financing and delivering the infrastructure and charging a DC.

PDAs are typically used when there is a gap between the infrastructure available and what is required to enable growth. This often occurs when major developments progress ahead of planned infrastructure delivery and the council doesn't have the financial capacity to accelerate the associated infrastructure (i.e. some Fast Track developments in Queenstown and across New Zealand).

PDAs typically outline what infrastructure will be delivered, when it will be delivered, who will own, operate, and maintain the infrastructure; and how it will be paid for. All these dimensions depend on the project specific circumstances; however, it is critical that decisions are transparent, consistent, and treat all developers fair and equitably.

There are two primary arrangements under PDAs, which reflect how the infrastructure will be used:

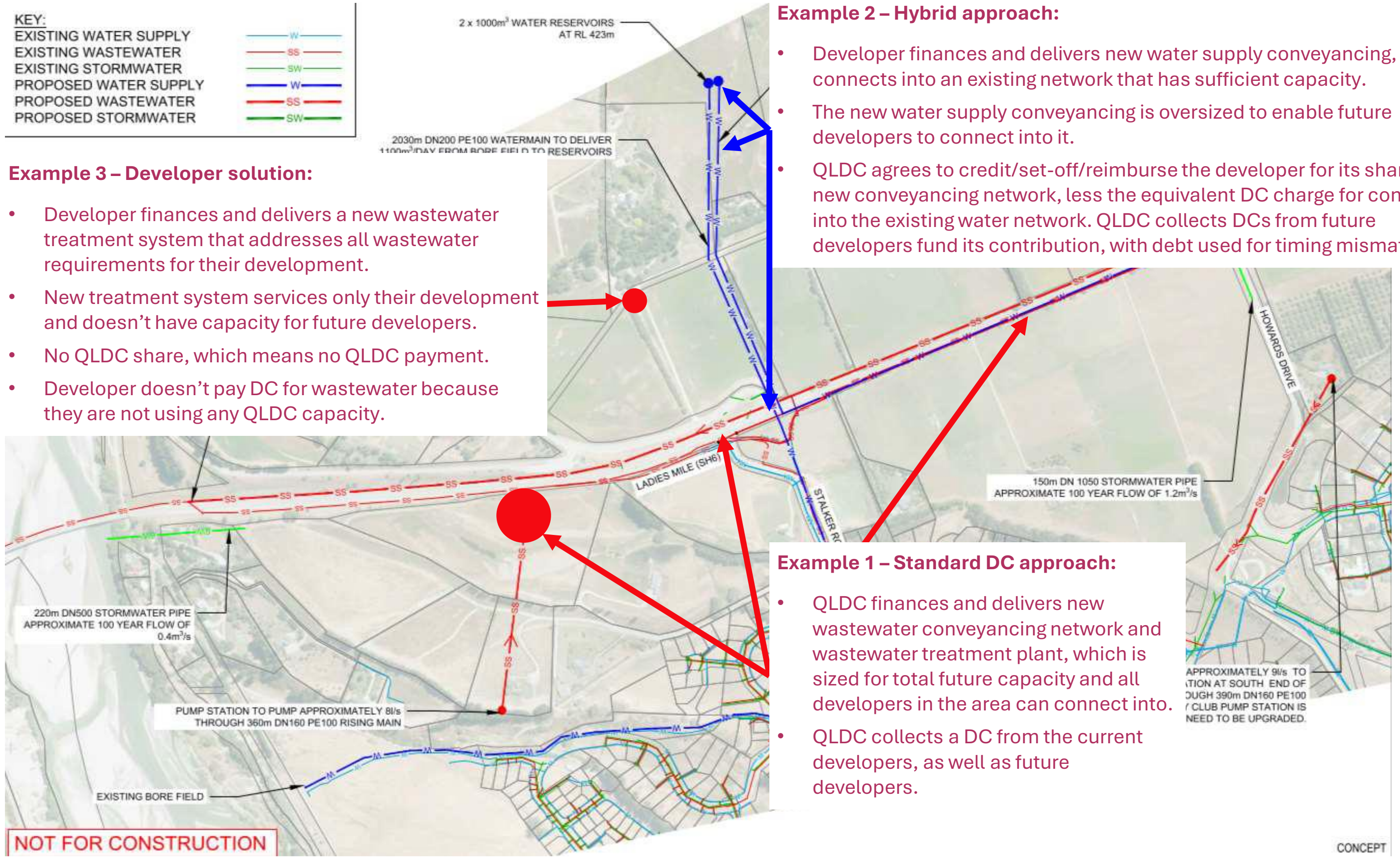
1. **Development-specific infrastructure** – Infrastructure delivered directly by the developer solely to serve their own development, which is funded 100% by the developer and may vest in the council.
2. **Oversized infrastructure** – In some cases, QLDC requires a developer to 'overbuild' the infrastructure solution so that there is additional capacity to service future development. In this scenario, the allocation of capital costs is negotiated between the developer and the council, which can involve DC credits, DC set off, and/or reimbursement from the council to the developer.

Feedback received through diagnostic interviews:

- PDAs seek to address debt capacity constraints, but these are so acute, QLDC is struggling to finance even its share.
- A framework would ensure consistency and accelerate negotiation.

Three hypothetical worked examples are shown below to illustrate the different ways that PDAs can be used to deliver growth infrastructure. The Growth Framework provides guidance on when the different approaches may be most appropriate.

Illustrative Worked Example: Application of a PDA to Three Waters Infrastructure[5]



Example 2 – Hybrid approach:

- Developer finances and delivers new water supply conveyancing, which connects into an existing network that has sufficient capacity.
- The new water supply conveyancing is oversized to enable future developers to connect into it.
- QLDC agrees to credit/set-off/reimburse the developer for its share of the new conveyancing network, less the equivalent DC charge for connecting into the existing water network. QLDC collects DCs from future developers fund its contribution, with debt used for timing mismatches.

Example 3 – Developer solution:

- Developer finances and delivers a new wastewater treatment system that addresses all wastewater requirements for their development.
- New treatment system services only their development and doesn't have capacity for future developers.
- No QLDC share, which means no QLDC payment.
- Developer doesn't pay DC for wastewater because they are not using any QLDC capacity.

Example 1 – Standard DC approach:

- QLDC finances and delivers new wastewater conveyancing network and wastewater treatment plant, which is sized for total future capacity and all developers in the area can connect into.
- QLDC collects a DC from the current developers, as well as future developers.

5. Illustrative examples are purely hypothetical and are not based on any current of future PDA.

Has growth paid for growth?

Our analysis indicates that QLDC is unlikely to have fully recovered the costs of growth from developers, with ratepayers likely having to cover the shortfall. This analysis is detailed in the supporting Growth Funding and Development Contribution Review.

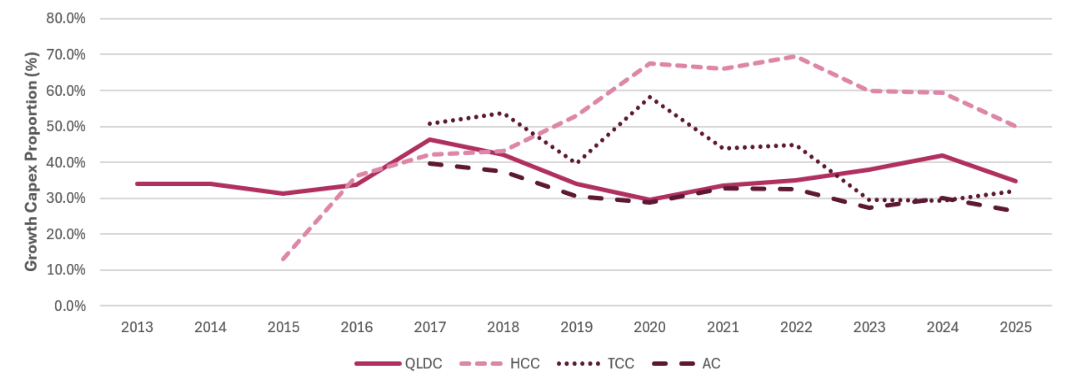
Analysis of historic performance

Our analysis indicates that QLDC is unlikely to have fully recovered the cost of growth over the past decade from developers and new ratepayers, which has resulted in ratepayers having to cover the shortfall.

Reason 1: Growth allocations were historically too low

QLDC's average growth allocations over the past decade have been materially lower than comparative high-growth councils such as Tauranga City Council (**"TCC"**) and Hamilton City Council (**"HCC"**), despite experiencing significantly more relative growth over that period. For example, QLDC's average growth allocation was 36% since 2013 for an 81% increase in population, whilst HCC's average growth allocation was 51% over the same period to support a 34% increase in population.

Growth Capex as a Percentage of Total Capex for High-Growth Councils[6]



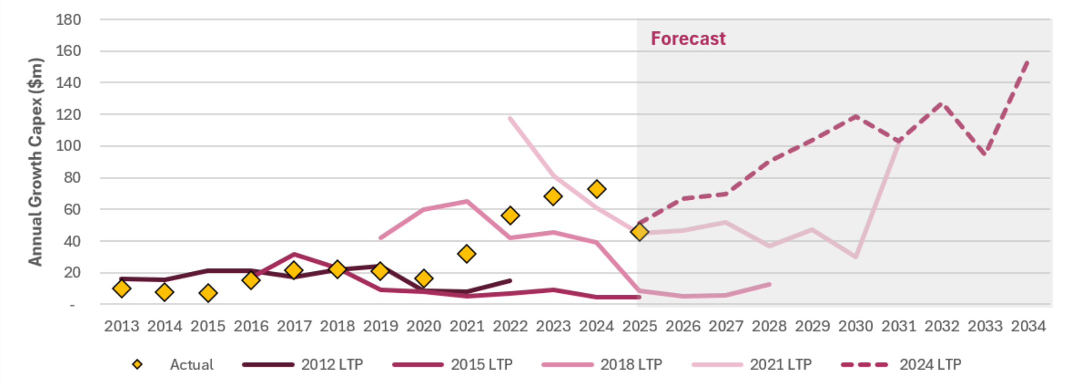
Feedback received from QLDC staff through the diagnostic interviews indicate that the lower growth allocations likely reflect a combination of underestimating growth and deficiencies in the cost allocation methodology. We note that QLDC has undertaken steps to resolve both these issues through progressive enhancements to the DC Policy (we understand more are underway) and working with StatsNZ to develop a new baseline growth forecast for the district. As a result of these changes, QLDC's weighted average growth allocation has increased to 49%, which is in-line with HCC (53%) and TCC (52%).

Reason 2: Significant increases to capex forecasts

DC charges are sized to recover the growth capex required to enable growth over the long-term[7], and therefore, full recovery relies on accurate capex forecasting. DCs are assessed based on the DC Policy operative at the time a consent was submitted and are not updated to reflect higher cost estimates. When there are sharp increases to growth capex forecasts, the additional costs can only be applied to future developments, which results in an under-recovery from DC revenue.

The rapid increase in growth capex observed since the 2018 LTP is likely to have led to under-recovery. Over that period, the growth capex per enabled DE has increased by 173%[8] after adjusting for long-term construction cost escalation and is forecast to continue increasing through the next LTP period.

Annual Growth Capex LTP Forecasts Compared to Actuals[9]



The significant increase in growth capex reflects significant construction cost escalation (62% increase in the PPI index since 2013), higher environmental and community standards for infrastructure, and the increase in growth allocations over the period.

The scale of growth in these forecasts and flow-through impact on growth cost recovery also emphasises the importance of QLDC undertaking detailed spatial, structure, and growth planning to reduce the risk of growth capex forecasts.

6. Growth capex as a proportion of the total capital programme was used as a proxy for the growth allocation, given it reflects the cost allocations from DC Policies. Data sourced from Annual Reports and LTPs.
7. Growth over the long-term is assessed over the assumed capacity life for assets. QLDC's weighted average capacity life in its current DC Policy is 29 years.
8. Calculations divide the annual growth capex by the forward-looking 30-year rolling average annual DEs provided. This figure is then divided by the long-term PPI index rebased to 2013.
9. Information sourced from Annual Reports and LTPs.

Why hasn't growth paid for growth – What are the key constraints?

CURRENT STATE DIAGNOSTIC

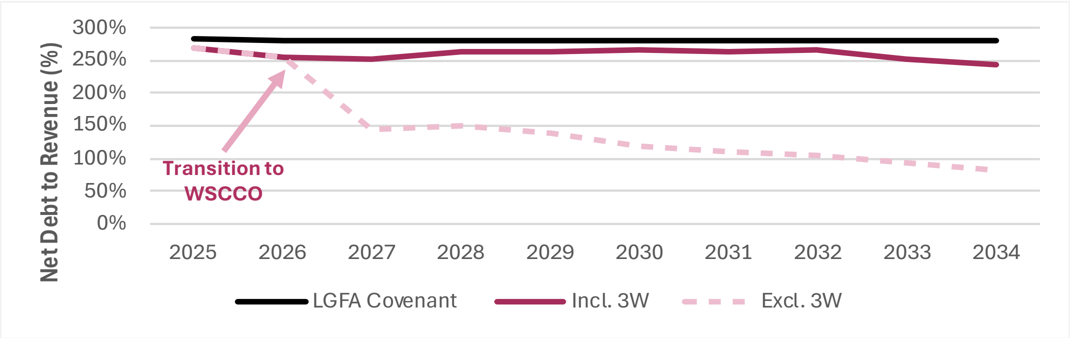
There are four primary constraints that prevent councils from recovering the full costs associated with growth, which are outlined below.

1 Financing and balance sheet capacity

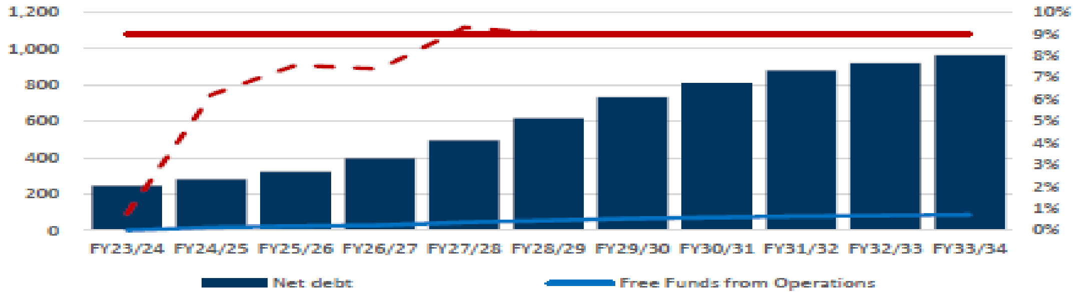
While economically neutral over 30-years, most growth revenue tools (such as DCs) require QLDC to raise and maintain external borrowings for up to 30-years, which has a significant balance sheet impact. Borrowing constraints are acute, particularly for the WSCCO[10], which means there is very limited capacity to finance new growth investment or accelerate planned investment for out-of-sequence development (i.e. due to a Fast Track Application).

Further, DC Policies with higher growth allocations have a more significant balance sheet impact because DC revenue is excluded in the LGFA's definition of revenue.

QLDC: LGFA Covenant – Net Debt to Revenue[11]



WSCCO: LGFA Covenant – Funds From Operations to Net Debt



Source: Water Service Delivery Plan

2 Forecasting uncertainty

DC charges rely on the accuracy of long-term forecasts, which carry significant risk. The most material assumptions are capex forecasts, growth forecasts (which set cost allocations), build-out timeframes, interest rate costs, and cost escalation.

There is a very high proof-of-cost burden placed on councils to charge DCs, which often results in conservative estimates that under-recover against growth. Ultimately, ratepayers carry these risks because if the conservative estimates transpire to be too low, it is often too late to increase DCs to address shortfalls, and if the estimates are too high, councils are required to reimburse developers.

3 Cost recovery – Revenue capped at costs incurred

Councils are prohibited from collecting more revenue from DCs and rates than the costs they incur (or are expected to incur). Instead, councils are required to apportion their costs between different groups (e.g. growth/developers) based on the distribution of benefits and extent that the group causes the need for the investment.

The framework also applies the cost allocations to the costs incurred by the council (rather than capex as a whole), which means that Government and third-party revenue streams are unable to target the non-growth portion of an investment[12].

4 Operative DC Policy timeframes

Under the current DC regime, DCs must be assessed under the DC Policy that was operative as at the time a developer has submitted its subdivision consent application. There were multiple examples in QLDC where DCs are being assessed based on DC Policies from 5+ years earlier than the latest policy because of this and paying substantially lower DCs. This is a consistent issue across the sector.

We understand that the Government is seeking to address this through the new Development Levy regime.

10. WSCCO is forecasting to be operating right at its 9% Funds From Operations (**"FFO"**) to Debt from 2028, indicating there is unlikely to be any further capacity for growth infrastructure over the next decade.
11. LGFA is the Local Government Funding Agency, which is QLDC and the WSCCO's primary source of external financing. The LGFA covenant analysis with 3W excluded was calculated by deducting 3W revenues and 3W debts from the Whole of Council revenues and debts. Data was sourced from the 2024 LTP Funding Impact Statements (**"FIS"**). 3W debts were calculated by setting the opening debt balance (based on the Water Service Delivery Plan – August 2025) and rolling debt forward using the change in debt outlined the 2024 LTP FISs for each of the 3Ws.
12. Some councils are separating larger projects into discrete components that focus on non-growth to try and resolve this issue. However, this remains legally untested and introduces significant complexity.

Section 3: Growth Framework

- Legislative, policy and sector context
- QLDC objectives
- Framework principles
- Decision framework

Legislative and policy context

The Growth Framework is intended to be a strategic QLDC document that addresses the requirements of the Local Government Act and delivers upon the Financial Strategy and Infrastructure Strategy. It is operationalised through QLDC's operational policies and project level funding decisions.

Legislative and policy requirements

QLDC – LGA requirements

Cost recovery
Funding for a project must be sized based on expenditure requirements and cannot exceed actual costs incurred.

Beneficiary pays
Costs should be apportioned between different beneficiaries of an investment based on the distribution of benefits received by those beneficiaries.

Causation principle
Those causing council expenditure should pay for that expenditure.

Balanced budget
Each year's projected operating revenues are set at a level sufficient to meet that year's project operating expenses.

Transparency and accountability
A high-standard for transparency is imposed, which requires councils to publish decisions with clearly articulated rationale.

WSCCO – Local Government (Water Services) Act

The Local Government (Water Services) Act 2025 largely adopts the same financial framework as what is set out in the LGA. This includes enabling the use of Development Contributions (**"DC"**) on a similar basis to councils and a requirement to have a Development Contribution Policy.

Strategic hierarchy Key legislation and QLDC strategic and policy instruments

Legislative

Local Government Act 2002
Funding needs must be met from sources QLDC determines to be appropriate based on the ***community outcomes*** delivered, ***distribution of benefits***, ***benefit timeframes***, extent a group ***causes the need***, ***costs and benefits*** of the approach, and ***transparency and accountability***. QLDC must also consider the ***overall community impact*** of funding decisions.

Strategic

Long Term Plan
Overall strategic framework for financial and infrastructure decision making and specifies key policy parameters.

- Financial Strategy (LGA s101A)
- Infrastructure Strategy (LGA s101B)

Growth Framework

QLDC Growth Framework

- Defines the ***principles*** that used to determine funding and financing approaches for growth infrastructure.
- Outlines the ***funding and financing tools*** available for delivering growth infrastructure.
- Prescribes the ***decision-making framework*** used when making funding and financing decisions, including the end-to-end process and key inputs.

Operational

Revenue and Financing Policy (LGA s103)
Outlines how ***opex and capex will be funded***.

Development Contribution Policy (LGA s106)
Outlines how ***DCs*** will be collected to fund growth infrastructure.

Investment and Liability Management Policy (LGA s104 & 105)
Outlines approach to managing ***liquidity*** and ***borrowing/debt profile***.

Project decision making

Business Case and Funding Approvals
Documentation of financial decisions, including ***strategic rationale***, ***financial appraisal***, ***compliance*** with strategic and policy framework, and supporting analysis (e.g. ***beneficiary allocation***).

Major sector reform

GROWTH FRAMEWORK

The Growth Framework has been designed with reference to the ongoing sector reform, including the planned 'Development Levies' and reorganisation of council functions. While the reform creates uncertainty, the underlying approach to funding and financing growth infrastructure is expected to remain the same, which reinforces the importance of adopting a practical framework adaptable to change.

WSCCO establishment

QLDC has established a WSCCO to take responsibility for the district's drinking water, wastewater and stormwater services. QLDC will retain ownership over the WSCCO, however it will be governed by an independent, skills-based board.

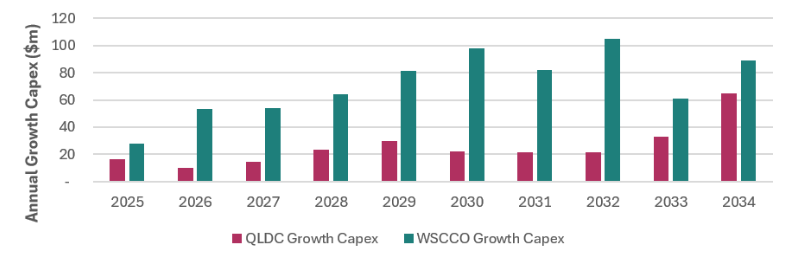
The WSCCO's legislative framework for funding growth infrastructure closely resembles the current LGA, with the WSCCO able to adopt a DC Policy and collect DCs for costs incurred by the WSCCO to service and additional or increased demand on water services infrastructure[13].

The legislative framework adopts the same 'beneficiary' and 'causation' principles from the LGA and provides from the same assessment triggers[14]. It also specifically contemplates the WSCCO using the relevant provisions from the council's existing DC Policy for its initial policy.

It is critical that the growth planning and financial frameworks are aligned between the two organisations to provide transparency, certainty and consistency to stakeholders.

This is particularly critical given the WSCCO is expected to deliver approximately 74% of the growth infrastructure across the district over the next decade, which means its DCs are likely to comprise most of the total DCs paid by developers.

QLDC and WSCCO Growth Capex Forecasts[15]



New legislative tool – Development Levies

The Government is seeking to replace DCs with a new growth funding tool – Development Levies (**"DL"**). The objective of the new DL system is to deliver greater consistency across the country and reduce the complexity in setting and administering the DC system. It also seeks to resolve some current issues with the DC system.

The DL system is being designed for both QLDC and the WSCCO to use going forward, with the Government seeking to pass the legislation in early 2027 and the transition period starting from as early as July 2028. However, there is significant risk and uncertainty in these timeframes (e.g. Government Election).

The Government consulted on a preliminary draft of the new Bill in late 2025, which has been analysed to assess the potential implications for QLDC and the WSCCO.

The DL framework has six underlying principles, which are generally aligned to the DC framework (***necessity*** – development requires additional capacity, ***proportionality*** – reflect the proportion attributable to growth, ***particularity*** – DLs used for growth costs in and for the benefit of the levy area, ***transparency***, ***economic efficiency*** – encourages the creation of efficient networks, ***sufficiency*** – enables full recovery of growth costs)[16].

Key changes identified are:

- **Framework focus / scope:** DLs focus on aggregate cost of development across a wider area, rather than location-specific charges with a close link between the investment and growth. Councils can still apply higher charges in targeted areas that have a particularly "high cost to service".
- **Separate levies:** Separate levy for each infrastructure service.
- **Prescribed methodology:** Greater definition of how DLs will be determined.
- **Specification:** Linked to the Infrastructure Strategy, rather than individual projects.
- **Planning focus:** Intended to change the focus for councils from predicating growth in specific areas to planning for the infrastructure required for growth across the levy area, with a direct link to the Infrastructure Strategy.

We also understand credit rating agencies are considering including DL revenue in financial metric calculations, a change from the approach for DCs, which may impact the LGFA covenant calculation methodology.

Sector amalgamation[17]

QLDC has resolved to work with Dunedin City Council (**"DCC"**) to develop and submit a Head Start Proposal for potential future amalgamation.

The current proposal involves the establishment of two unitary authorities (Inland Otago and Coastal Otago), which would deliver regional council functions through an appropriate shared services agreement.

Significant further work is required to progress the proposal, which will involve working with local and central government stakeholders, Ngāi Tahu and communities.

As with the WSCCO establishment, we recommend the current focus is on ensuring future alignment between any reorganised local authority entities. This is because the fundamental principles and processes for funding growth infrastructure should remain the same, irrespective of what entity is implementing the framework.

13. Part 3, Subpart 2 of the Local Government (Water Services) Act 2025.
14. Local Government (Water Services) Act 2025 s 112.
15. QLDC growth capex calculated by subtracting the growth capex for the 3W from the whole of council growth capex forecasts. Sourced from the FIS from the 2024-34 LTP. WSCCO growth capex forecasts sourced from the Water Services Delivery Plan. Note the 3W growth forecasts in the 2024-34 LTP are very similar to the Water Services Delivery Plan.
16. Section 211B, Local Government (Infrastructure Funding) Amendment Bill 2026.
17. QLDC announcement on its Head Start Proposal – 3 August 2026.

Our understanding of QLDC's financial objectives

GROWTH FRAMEWORK

We understand that QLDC is seeking to have a robust financial framework that fairly allocates the costs of growth to those causing and benefiting from the growth and enhances QLDC's financial sustainability.

Primary QLDC objectives

We understand from conversations with QLDC staff and Elected Members that the primary objectives for the Growth Framework are to ensure that all financial decision making for growth investment is:

Legally robust
Financial decisions can withstand scrutiny and legal challenge.

Financially sustainable – No covenant or local government benchmark breaches
QLDC and WSCCO remain financially sustainable and continue to meet all LGFA (or other) covenants and local government benchmarks[18].

'Growth pays for growth'
Cost allocations are fair and ensure that those causing and benefiting from growth investment make an appropriate contribution.

Rates remain affordable
Growth infrastructure is funded and financed in a way that appropriately manages long-term affordability for ratepayers.

Aligned and integrated
QLDC and WSCCO use a similar methodology and process to determine how to fund, finance and deliver growth infrastructure.

Transparent and well-signalled
Charges are transparent and well-signalled to the market, which provides predictability to and ensure QLDC can demonstrate that charges are fair and proportionate.

These objectives formed the basis of the decision framework principles recommended for the Growth Framework (refer next page).

Ancillary objectives

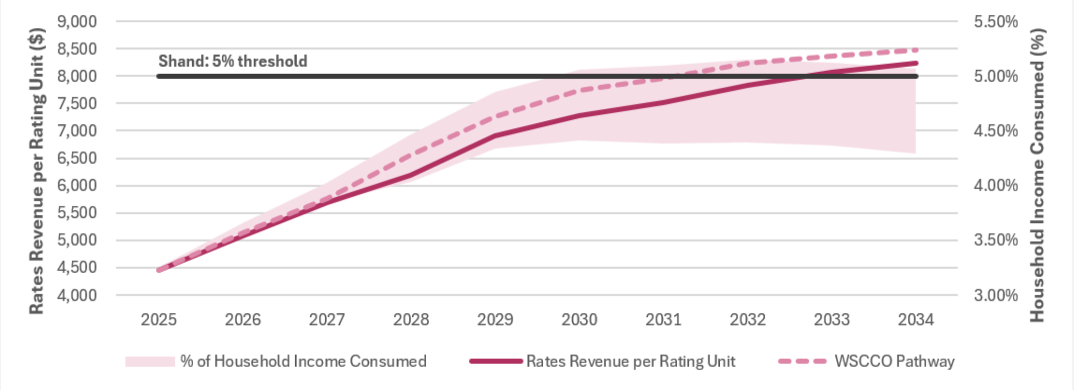
The Growth Framework also responds, within legal and policy constraints, to the following ancillary objectives that were signalled from QLDC:

- flexibility is maintained to respond to sector reform and long-term changes;
- ensure that the visitor economy is fairly contributing to costs; and
- supports the development of affordable housing.

Ratepayer affordability – Managed through fair growth allocations

Ratepayer affordability is expected to become more of an issue over the next decade, with both QLDC and WSCCO forecasting significant increases in rates and charges. Any under-recovery from growth that results in higher rates will exacerbate affordability issues, with total QLDC and WSCCO charges likely to be near the 5% common reporting threshold (depending on income forecasts).

Rates Affordability – Rate Revenue per Rating Unit and Median Household Income[19]



18. Local government benchmarks include reporting against debt and rates affordability, rates increases, and performance against budget. The requirements are defined in the Local Government (Financial Reporting and Prudence) Regulations 2014.
19. Rate Revenue per Rating Unit is calculated using the 2024 LTP FIS. Median Household Income is based on StatsNZ forecasts for the Queenstown District from the 2023 Census, escalated into 2025 and the annually increased under a 3.8% (long-run average wage inflation) and 2. 2% (long-run LCI).

Growth Framework principles

The guiding principle for the Growth Framework is that growth should equitably contribute to the costs of growth within the available legislative and policy frameworks, including the six principles for the new Development Levy regime. These principles also reflect our understanding of QLDC's financial objectives.

Growth Framework principles

1 **Necessity – Growth charges are for only for growth infrastructure**
Growth charges will only be imposed where the effects of a development (or cumulative effects of multiple developments) creates additional demands on the network.

2 **Sufficiency – Growth pays for growth**
Growth charges will be set to ensure they fully recover the costs of servicing growth over the long-term when considering interest, cost escalation, and all other relevant costs.

3 **Proportionality – Growth allocation reflects distribution of benefits**
Cost allocations to growth should be proportional to the additional growth capacity provided by the infrastructure.

4 **Particularity – Growth revenue used for relevant infrastructure**
Any revenue received from growth charges will be used to pay for growth infrastructure within the relevant catchment and for the benefit of that catchment.

5 **Transparency – Clearly communicated**
All available information that shows how growth charges were calculated and how they will be used to fund growth infrastructure will be made available, and QLDC/WSCCO will communicate the long-term costs of growth and how this will impact growth charges.

6 **Economic efficiency – Support efficient networks**
Growth costs will be distributed between growth beneficiaries in a way that incentivises the creation of efficient infrastructure networks. It will also inform the use of QLDC/WSCCO borrowing capacity.

7 **Intergenerational equity – Fairness between generations**
Growth charges will be designed to ensure that allocations are fair between current and future generations. Growth costs will be shared over the asset lives to ensure equitability.

8 **Financially sustainable – Fully compliant with covenants**
Financing for growth-related infrastructure will only be used where the financial impact does not result in any covenant breaches.

9 **Prioritisation – Debt capacity used for network assets**
QLDC/WSCCO will prioritise the use of available debt capacity for network assets that enable growth across the wider district. Debt capacity will only be used for out-of-sequence development if it serves the interests of the wider community.

10 **Marginal cost – QLDC/WSCCO share limited to the marginal cost of additional capacity**
When negotiating cost splits for infrastructure delivered by developers under PDAs, QLDC/WSCCO should only be paying for the marginal costs associated with providing capacity above what the developer(s) requires for their development(s).

11 **Delivery arrangements decoupled from funding and financing**
Growth infrastructure should be delivered by the party that can do it most efficiently, irrespective of how the project is being funded and financed. Risks should be allocated to the party that can most efficiently the manage the risk.

12 **Integration – Growth charges and framework aligned between QLDC/WSCCO**
Framework used for determining growth allocations and sizing growth charges should be consistent between QLDC and the WSCCO. QLDC and the WSCCO will also collaborate on growth planning and sequencing to provide certainty to stakeholders.

Policy choices for elected members

Key policy choices in determining the use and application of the Growth Funding Framework

	Policy choice	Option A		Option B	Implication
1	**Definition of 'growth pays for growth'**	**Full use of legislative flexibility** ★ Maximise growth cost recovery using the legislation to its fullest extent. Requires significant upfront spatial and structure planning, dedicated capability and stronger documentation.	⟷	**More moderate / status quo** Stay closer to current settings, with lower implementation effort but less opportunity to improve recovery.	**Trade-off:** Stronger recovery vs implementation effort
2	**Council-led vs developer-led**	**Limited use of PDAs** PDAs only used in a limited set of circumstances and bound by detailed parameters, templates and supporting documentation.	⟷	**Actively using PDAs** ★ Greater use of PDAs to reduce funding and financing burden on QLDC. However, these will have defined boundaries (e.g. baseline commercial positions, minimum requirements and rely on standardisation).	**Trade-off:** Control over infrastructure delivery v financial capacity
3	**High-cost area signalling**	**Explicit signalling** ★ Funding, financing and prioritisation clearly communicated to stakeholders. Developers will be expected to deliver out-of-sequence and bear the true cost of growth infrastructure delivery (e.g. through DCs, IFF levies, and direct developer funding).	⟷	**Less explicit signalling** Address high-cost areas more reactively. Retains discretion but provides less upfront clarity to developers and purchasers.	**Trade-off:** Upfront market clarity vs flexibility and case-by-case discretion
4	**Use of IFF levies**	**Greater use of IFF levies** ★ Increase use of IFF levies and SPV financing structures to reduce balance sheet impact on QLDC. Be clear where developers will be expected to work with QLDC on IFF to finance enabling infrastructure.	⟷	**Use selectively as issues arise** Consider these tools later or only where needed. Reduces early signalling, which may limit proactive financing planning.	**Trade-off:** QLDC balance sheet impact v future levy / rates burden for impacted properties
5	**Approach to private proposals (i.e. transport)**	**Framework-led approach** ★ Embed alternative tools in a beneficiary pays / user pays framework. Set expectations on evidence, benefits, consultation and when non-standard infrastructure may justify support.	⟷	**Case-by-case assessment** Assess private proposals individually as they arise. Retains flexibility but creates less certainty about QLDC expectations before considering support.	**Trade-off:** Clear decision rules vs flexibility for unique proposals