



## Funding Needs Analysis

### Purpose and scope

1. The Funding Needs Analysis (FNA) provides the background and analysis to explain our funding decisions. It is guided by the financial principles documented in the Financial Strategy and the Revenue and Financing Policy. The Funding Needs Analysis is adopted in support of the Revenue and Financing Policy, rather than fully incorporated.
2. To comply with Section 101(3),<sup>1</sup> we must determine the appropriate sources of funding<sup>2</sup> for each activity. In determining this, we must take into consideration under s 101(3)(a):
  - a. *“The community outcomes to which the activity primarily contributes.*
  - b. *The distribution of benefits between the community as a whole, any identifiable part of the community, and individuals.*
  - c. *The period in or over which those benefits are expected to occur.*
  - d. *The extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity.*
  - e. *The costs and benefits, including consequences for transparency and accountability, of funding the activity distinctly from other activities.”*
3. To comply with section 100T of the Biosecurity Act 1993, council has also had regard to the matters in section 100T(2) for the funding of the implementation of the Southland Regional Pest Management Plan and Fiordland Marine Regional Management Pathway Plan. These matters are;-
  - a. *The extent to which the plan relates to the interests of the occupiers of the properties on which the rate would be levied:*
  - b. *The extent to which the occupiers of the properties on which the rate would be levied will obtain direct or indirect benefits from the implementation of the plan:*
  - c. *The collective benefits of the implementation of the plan to the occupiers of the properties on which the rate would be levied compared with the collective costs to them of the rate:*
  - d. *For the regional pest management plan, the extent to which the characteristics of the properties on which the rate would be levied and the uses to which they are put contribute to the presence or prevalence of the pest or pests covered by it:*
  - e. *For the regional pathway management plan, the extent to which the characteristics of the properties on which the rate would be levied and the uses to which they are put contribute to the actual or potential risks associated with the pathway.*

<sup>1</sup> All references to legislation are to the Local Government Act 2002 (LGA), unless otherwise stated.

<sup>2</sup> The funding sources are listed in section 103 LGA and the Council’s preference for using funding sources is described in the Revenue and Financing Policy.

Policy No.	Policy Sponsor	Approval Date and Date of Next Scheduled Review	Approved By	MORF Reference	Related Standards
	Executive	Approved – March 2018 Reviewed – May 2021 Reviewed -XXX 2024	Council  Council		-

4. Having completed the above analysis, we must then consider, under Section 101(3)(b): *“The overall impact of any allocation of liability for revenue needs on the current and future social, economic, environmental and cultural well-being of the community.”* These considerations are not considered at an activity level but must be considered as a final measure before any allocation is made. These considerations are documented in the Revenue and Financing Policy but have been undertaken as part of the overall assessment of funding needs.
5. The legislation places no more or less weight or priority on any one of the factors listed in Section 101(3)(a).
6. The following sections document the matters and approaches we have taken to consider the funding needs of an activity and how that translates into Council’s decision on the appropriate funding sources to be used. Note that, the section 101(3)(b) may modify the 101(3)(a) analysis.

## Funding sources for operating costs

7. Operating costs are the everyday spending that maintains the services delivered. This includes corporate overheads, funded wear and tear on assets (depreciation) and any interest costs of borrowing for capital projects.
8. We must consider the funding for each activity in a way that relates exclusively to that activity. Some activities may be best funded by user charges, others with targeted rates and others from a general rate. Distinct funding may assist ratepayers or payers of user charges to assess more readily whether the cost of the service provided to them, either directly or indirectly, represents good value. They can also more easily determine how much money is being raised for the service and is spent on the service.
9. The Revenue and Financing Policy (Table 1), lists all of the available funding sources and matters we may consider in applying these.

**Each funding source and our preference for using that funding source for operating expenditure is included in the Revenue and Financing Policy and is based on the analysis set out in this document.**

*Table 1: Matters the Council considers in applying the legislation for operating and capital expenditure*

Section 101(3)(a) - Step 1 reference	Matters Council might consider
<p><b>Community outcomes - s.101(3)(a)(i)</b></p>	<p>- We determine which of our community outcomes an activity primarily contributes to.</p> <p>The community outcomes are:</p> <ul style="list-style-type: none"> <li>• Managed access to quality natural resources</li> <li>• Diverse opportunities to make a living</li> <li>• Communities empowered and resilient</li> <li>• Communities expressing their diversity</li> </ul> <p>We will consider how our funding choices will support the achievement of the community outcomes and their strategic aspirations and outcomes to promote the social, economic, environmental, and cultural well-being of the district.</p>
<p><b>Distribution benefits - s.101(3)(a)(ii)</b></p>	<p>Determining benefit is inherently subjective and it is ultimately for us to determine.</p> <p>Where we consider there is a clearly identified direct relationship between users and the services provided then we will consider fees and charges, financial contributions or targeted rates.</p> <p>Where we consider the services provide a benefit to the community as a whole; is of a uniform nature; or where we are not able to identify a direct relationship between users and the service, we will consider using general rates.</p>
<p><b>Period of benefit - s.101(3)(a)(iii)</b></p>	<p>For most operational expenditure the benefit is received in the year the expense is incurred.</p>

Section 101(3)(a) - Step 1 reference	Matters Council might consider
	<p>For most activities' depreciation (an operating expense) is cash funded from revenue sources and this is placed into reserve funds for the future renewal of assets<sup>3</sup>.</p> <p>Some operational expenditure (provisions) may have a benefit over multiple years and so Council may choose to fund the activity over that period.</p>
<b>Who creates the need - s.101(3)(a)(iv)</b>	<p>Some services are provided because the actions or inactions of individuals or groups create the need to undertake the activity.</p> <p>We may choose to target these people or organisations through fines, charges or rates.</p>
<b>Separate funding - s.101(3)(a)(v)</b>	<p>We must consider the practicalities of separate funding along with transparency and accountability.</p> <p>In some cases, while it may be desirable to charge individuals there may be no practical way of doing so.</p> <p>For all activities, we are able to easily identify what proportion of operational expenditure is recovered from each funding sources. In the case of rates Council is able to inform individual ratepayers of their rates contribution to each activity.</p>

- Analysis for operating costs by activity is described in Appendix 1.

### Funding bands

- After considering the Section 101(3)(a) components, we then consider to what extent each of the funding sources is able to fund each activity. This policy is intended to be in place for the next three years before it is reviewed and because things change over time, it is not possible to precisely determine the percentage allocated.
- The assessment in Appendix 1 identifies the most likely sources of funding an activity<sup>4</sup> is budgeted to receive. In all cases, rates fund the balance of the activity after all other sources have been maximised. It is likely that from time-to-time additional funding may become available.
- Budgets will normally be set within the ranges as recorded in the Revenue and Financing Policy Table 2. These ranges are expressed as a percentage of the cost of the activity and are indicative only. They may change over time because of changes in expenditure rather than changes in revenue. It is also likely that actual funding sources will be different from budgeted funding sources.

<sup>3</sup> Note that much of Council's asset is land associated with flood control that has little depreciable value, as such for these assets there is.

<sup>4</sup> Note the description of the groups and activities are included in the Group of Activities statements in the LTP.

## **Funding sources and rationale**

14. The assessment of the funding sources is a complex matter of weighing up the requirements of Section 101(3)(a) with the available sources and our preferences for using these sources. The Council has documented its rationale for choosing each funding source in this Funding Needs Analysis and the Revenue and Financing Policy.
15. We may modify the funding source for an activity when the requirements of Section 101(3)(b) are considered. If this has occurred, it is considered as part of the overall funding considerations section in the Revenue and Financing Policy.

## Appendix 1: Step One Funding Needs Assessment

The conclusion for each activity is indicative of the most likely scenario. There are many other funding sources that may become available before the next review of this analysis in 3 years.

Activity	Community outcome	Distribution of benefits	Period of benefit	Whose acts create a need	Costs and benefits of funding activity distinctly including for transparency and accountability	Overall rationale for funding (Noting percentages are indicative)
<b>Healthy Environment</b>						
Policy and Planning	<ul style="list-style-type: none"> <li>Managed access to quality natural resources.</li> <li>Diverse opportunities to make a living.</li> <li>Communities empowered and resilient.</li> <li>Communities expressing their diversity.</li> </ul> <p>Funding choices that support advance community outcomes will be preferred.</p>	<p>This activity is focussed on reviewing, developing and operationalising changes to the Regional Policy Statement and Regional Plans under the Resource Management Act 1991 and Biosecurity Act 1993.</p> <p>There are strong whole community benefits.</p>	<p>Plans can have a long life, however they are constantly monitored, reviewed and updated.</p> <p>While there are ongoing benefits, the annual operating costs reflect the regular work maintain these plans etc.</p>	No specific, separately identifiable, group causes a need.	There is no particular need to fund this activity separately.	<p>As there are region wide and whole community benefits general rates are considered the most appropriate funding source.</p> <p><i>100% general rates.</i></p>
Regulatory	<ul style="list-style-type: none"> <li>Managed access to quality natural resources.</li> <li>Diverse opportunities to make a living.</li> <li>Communities empowered and resilient.</li> <li>Communities expressing their diversity.</li> </ul> <p>Funding choices that support advance community outcomes will be preferred.</p>	<p>This activity promotes good environmental outcomes and environmental stewardship by delivering three core services: compliance monitoring of resource consents, responding to environmental incidents pollution incidents and enforcing compliance with the RMA, regional plans, and national regulations and standards.</p> <p>Consent applicants are the primary beneficiaries.</p> <p>The community as a whole benefits to a lesser degree from environmental outcomes from implementing the Regional Plan via consenting.</p>	This activity is seeking long term benefits in much of its programmes. However, annual operating costs reflect the costs of the regular workload and can be recovered on this basis.	<p>This activity has a number of identifiable individuals or groups that are creating the need for some of the matters undertaken in this activity.</p> <p>These groups included new and existing consent holders, pollution response and marine protection and responses.</p>	<p>Parts of this activity provides regional benefit and part is group or individual benefits.</p> <p>Identifiable and group benefit can be identified in many cases and is practical to separate from the whole community benefits</p>	<p>Those who benefit or contribute to the need for the activity should contribute to the recovery of those costs.</p> <p>When recovery is not possible or appropriate, then general rates are preferred.</p> <p><i>40-60% general rates</i> <i>40-60% fees and charges.</i></p>

Activity	Community outcome	Distribution of benefits	Period of benefit	Whose acts create a need	Costs and benefits of funding activity distinctly including for transparency and accountability	Overall rationale for funding (Noting percentages are indicative)
<b>Science and Matāuranga Māori</b>	<ul style="list-style-type: none"> <li>Managed access to quality natural resources.</li> <li>Diverse opportunities to make a living.</li> <li>Communities empowered and resilient.</li> <li>Communities expressing their diversity.</li> </ul> <p>Funding choices that support advance community outcomes will be preferred.</p>	<p>This activity monitors and investigates the state of the natural environment and resources and includes the following programmes:</p> <ul style="list-style-type: none"> <li>Water and land science</li> <li>Coastal and marine science</li> <li>Wetlands</li> <li>Air Quality Biodiversity</li> </ul> <p>These programmes largely benefit the district as a whole. The activity attracts external funding and where a individuals or groups get benefit it is preferred that they pay.</p>	<p>This activity is seeking long term benefits in much of its programmes. However, annual operating costs reflect the costs of the regular workload and can be recovered on this basis.</p>	<p>This activity has a number of identifiable individuals or groups that are creating the need for some of the matters undertaken in this activity.</p>	<p>Parts of this activity provides regional benefit and part is group or individual benefits.</p> <p>Identifiable and group benefit can be identified in many cases and is practical to separate from the whole community benefits</p>	<p>As there are region wide and whole community benefits general rates are considered an appropriate funding source.</p> <p>Those who benefit or contribute to the need for the activity should contribute to the recovery of those costs.</p> <p><i>40-60% general rates 20-40% fees and charges 0-20% grants and subsidies?</i></p>
<b>Engagement, Partnerships and Empowerment</b>	<ul style="list-style-type: none"> <li>Managed access to quality natural resources.</li> <li>Diverse opportunities to make a living.</li> <li>Communities empowered and resilient.</li> <li>Communities expressing their diversity.</li> </ul> <p>Funding choices that support advance community outcomes will be preferred.</p>	<p>This activity works with community groups to enable action that deliver better environmental outcomes.</p> <p>This work includes advice and information, education programmes, riparian planting, wetland enhancement, and a range of other supports for ratepayers.</p> <p>These programmes largely benefit the district as a whole.</p>	<p>This activity is seeking long term benefits in much of its programmes. However, annual operating costs reflect the costs of the regular workload and can be recovered on this basis.</p>	<p>There are no specific, separately identifiable, group that creates a need.</p>	<p>There is no identifiable benefit to separately fund all or part of this activity.</p>	<p>As there are region wide and whole community benefits general rates are considered the most appropriate funding source.</p> <p><i>80 – 100% general rate 0-20% grants and subsidies.</i></p>
<b>Biosecurity</b> <p>In concluding the overall rationale for funding the council also had regard to the matters in s.100T of the Biosecurity Act 1993. Council has had regard to the matters in s. 100T which align with the matters in 101(3)(a). These are documented in this table.</p>	<ul style="list-style-type: none"> <li>Managed access to quality natural resources.</li> <li>Diverse opportunities to make a living.</li> <li>Communities empowered and resilient.</li> <li>Communities expressing their diversity.</li> </ul> <p>Funding choices that support advance community outcomes will be preferred.</p>	<p>This activity includes pest plant and pest animal projects, implementation of regional pathway and pest management plans, wilding pine control, Predator Free Southland, Southern Biosecurity Alliance and national alignment programmes, and government and partnership funding projects.</p> <p>These programmes largely benefit the district as a whole. There can be a private benefit with plant and animal pest monitoring and inspection, incursion response, advocacy, investigations and pathway management.</p>	<p>This activity is seeking long term benefits in much of its programmes. However, annual operating costs reflect the costs of the regular workload and can be recovered on this basis.</p>	<p>We prepared a combined plant and animal pest management plan for Southland in 2018. This plan imposes landowner obligations for pest management. Our approach is to monitor and where necessary, enforce control measures.</p> <p>We supplement this by providing advice and recommending user-pays control</p>	<p>This activity provides regional benefit and part is group benefit.</p>	<p>Pest management activities are typically complimented by landowner funded activities several times greater than our costs. Pest management services, with the exception of those that are directly charged for or funded by grants and subsidies, are funded from general rates.</p> <p>The funding rationale has been agreed after consideration of the matters in sections 70 and 100T of the Biosecurity Act 1993.</p> <p><i>80 - 100% general rates 0 - 20% targeted rates 0 - 20% fees and charges 0-20% grants and subsidies</i></p>

Activity	Community outcome	Distribution of benefits	Period of benefit	Whose acts create a need	Costs and benefits of funding activity distinctly including for transparency and accountability	Overall rationale for funding (Noting percentages are indicative)
		<p>The community benefits from the active control of animal and plant pests and from the provision of biosecurity activities through improved amenity and retention of productive values of land, reducing adverse effects on natural resources.</p> <p>The activity attracts external funding.</p>		services.		



Step One

Activity	Community outcome	Distribution of benefits	Period of benefit	Whose acts create a need	Costs and benefits of funding activity distinctly	Overall rationale for funding (Noting percentages are indicative)
<b>Safe and Resilient Communities</b>						
<b>Flood Protection &amp; Control</b>	<ul style="list-style-type: none"> <li>Managed access to quality natural resources.</li> <li>Diverse opportunities to make a living.</li> <li>Communities empowered and resilient.</li> <li>Communities expressing their diversity.</li> </ul> <p>Funding choices that support advance community outcomes will be preferred.</p>	<p>This activity delivers a range of services designed to protect people, property and livelihoods from flooding, and to provide land drainage.</p> <p>This benefits the whole community. Severe weather events have significant economic cultural social and environmental consequences. Many of the community lifelines are at risk.</p> <p>Property in catchments have some benefit which varies by location (e.g. high-country verses coastal or topography near a stop bank). The degree to which this benefit is attributed is subjective and in part would be recognised in rating valuations.</p>	<p>This activity is seeking long term benefits in much of its programmes. However, annual operating costs reflect the costs of the regular workload and can be recovered on this basis.</p>	<p>Protecting the people, the economy and community well-being creates the primary need for this activity.</p>	<p>Our approach to funding this activity has changed from the funding of the past. Learnings from the past are that funding has focussed on individual parts of the catchment and not allow an integrated whole of network approach.</p> <p>There is benefit to stepping aside from the past funding mechanism to avoid perceived rights attached to the funding and to reinforce the need for integrated whole of catchment solutions. A new whole of community funding mechanism is appropriate at this time.</p> <p>Funding this activity separately from the general rate allows for transparency at a time of change.</p>	<p>To improve community outcomes, it is necessary that we invest and make changes to how we fund.</p> <p>Creating a new targeted rate for flood protection provides for a whole of community funding opportunity to allow for long-term investment in maintaining, replacing and building appropriate flood protection infrastructure and outcomes.</p> <p>Funding for drainage will be reviewed in the first two years of the LTP. Until the review, drainage continues to be considered mostly beneficial to ratepayers adjacent to the drainage network.</p> <p><i>80 -100% targeted rates</i> <i>0 –20% grants and contributions</i></p>
<b>Natural Hazards and Climate Change</b>	<ul style="list-style-type: none"> <li>Managed access to quality natural resources.</li> <li>Diverse opportunities to make a living.</li> <li>Communities empowered and resilient.</li> <li>Communities expressing their diversity.</li> </ul> <p>Funding choices that support advance community outcomes will be preferred.</p>	<p>This activity works with the community to understand, prepare and respond to natural hazards and the challenges and opportunities resulting from climate change. It includes the following programmes:</p> <ul style="list-style-type: none"> <li>Hazard advice and planning</li> <li>Operational response where necessary</li> </ul> <p>This benefits the whole community. Severe weather events have significant economic cultural social and environmental consequences.</p>	<p>This activity is seeking long term benefits through planning with immediate benefit in a response. The annual operating costs reflect the costs of the regular workload and depending on the event recovery costs may be recovered in future periods.</p>	<p>Preparing the people, the economy and community well-being creates the primary need for this activity.</p>	<p>The actions of groups and individuals have a minor impact on this activity. There is no benefit in separate funding.</p>	<p>As there are region wide and whole community benefits general rates are considered the most appropriate funding source.</p> <p><i>100% general rates.</i></p>

Activity	Community outcome	Distribution of benefits	Period of benefit	Whose acts create a need	Costs and benefits of funding activity distinctly	Overall rationale for funding (Noting percentages are indicative)
<b>Emergency Management and Response</b>	<ul style="list-style-type: none"> <li>Managed access to quality natural resources.</li> <li>Diverse opportunities to make a living.</li> <li>Communities empowered and resilient.</li> <li>Communities expressing their diversity.</li> </ul> <p>Funding choices that support advance community outcomes will be preferred.</p>	<p>Emergency Management Southland is responsible for the delivery of and preparation for Civil Defence and Emergency Management responses throughout this region.</p> <p>Planning and response activities benefit the whole community.</p>	<p>This activity is seeking long term benefits through planning with immediate benefit in a response. The annual operating costs reflect the costs of the regular workload and depending on the event recovery costs may be recovered in future periods.</p>	<p>Preparing and protecting the people, the economy and community well-being creates the primary need for this activity.</p>	<p>The actions of groups and individuals have a minor impact on this activity. There is no benefit in separate funding.</p>	<p>This activity is primarily for the benefit of the whole community.</p> <p><i>100% general rates - without an event</i></p> <p><i>For a year with a response</i>  <i>0-100% general rates - depending on event</i>  <i>0-100% fees and charges - (reimbursements) and grants and subsidies (agencies)</i></p>
<b>Maintaining Safe and Navigable Waterways</b>	<ul style="list-style-type: none"> <li>Managed access to quality natural resources.</li> <li>Diverse opportunities to make a living.</li> <li>Communities empowered and resilient.</li> <li>Communities expressing their diversity.</li> </ul> <p>Funding choices that support advance community outcomes will be preferred.</p>	<p>The activity provides a 24/7 navigation safety and maritime oil spill response across the region, as required by regulations. It includes the following programmes:</p> <ul style="list-style-type: none"> <li>Coast and Marine Operations Programme – Harbourmaster, Boating Safety</li> <li>Water and Land Science – Recreational Bathing Monitoring</li> </ul> <p>Marine and water way users are the primary groups and individuals that benefit from the activity. This includes many commercial and recreational users.</p>	<p>This activity largely provides benefits in the year of annual operating costs.</p>	<p>Marine and water way users are the primary groups and individuals that create the need for this activity.</p>	<p>Individuals can benefit a lot from the activities (e.g. swimmers benefit from bathing monitoring) however it is not reasonably practicable to collect from them. Boat users in the marine environment are identifiable and there are mechanisms to collect funding. Some cost would need to be funded generally.</p>	<p>Those who benefit or contribute to the need for the activity should contribute to the recovery of those costs.</p> <p>When recovery is not possible or appropriate, then general rates are preferred.</p> <p><i>0 - 20% general rates</i>  <i>80 – 100% fees and charges (marine fees)</i></p>
<b>Community Wellbeing</b>	<ul style="list-style-type: none"> <li>Managed access to quality natural resources.</li> <li>Diverse opportunities to make a living.</li> <li>Communities empowered and resilient.</li> <li>Communities expressing their diversity.</li> </ul> <p>Funding choices that support advance community outcomes will be preferred.</p>	<p>This activity monitors community wellbeing and provide timely information to decision makers, to understand where the greatest risks and opportunities are to support the community into the future.</p> <p>The whole of the community benefit from this activity.</p>	<p>This activity is seeking long term benefits through planning with immediate benefit in a response. The annual operating costs reflect the costs of the regular workload and depending on the event recovery costs may be recovered in future periods.</p>	<p>There are no specific, separately identifiable, group that creates a need.</p>	<p>The actions of groups and individuals have a minor impact on this activity. There is no benefit in separate funding.</p>	<p>This activity is primarily for the benefit of the whole community.</p> <p><i>100% general rates</i></p>

Step One

Activity	Community outcome	Distribution of benefits	Period of benefit	Whose acts create a need	Costs and benefits of funding activity distinctly	Overall rationale for funding (Noting percentages are indicative)
<b>Thriving Region</b>						
<b>Regional Strategic Planning</b>	<ul style="list-style-type: none"> <li>Managed access to quality natural resources.</li> <li>Diverse opportunities to make a living.</li> <li>Communities empowered and resilient.</li> <li>Communities expressing their diversity.</li> </ul> <p>Funding choices that support advance community outcomes will be preferred</p>	<p>This activity enables a joined-up approach to regional matters, predominately in the RMA space.</p> <p>The whole community benefits from this activity.</p>	<p>This activity is seeking long term benefits through planning with immediate benefit in a response. The annual operating costs reflect the costs of the regular workload and depending on the event recovery costs may be recovered in future periods.</p>	<p>There are no specific, separately identifiable, group that creates a need.</p>	<p>The actions of groups and individuals have a minor impact on this activity. There is no benefit in separate funding.</p>	<p>This activity is primarily for the benefit of the whole community.</p> <p><i>100% general rates</i></p>
<b>Transport</b>	<ul style="list-style-type: none"> <li>Managed access to quality natural resources.</li> <li>Diverse opportunities to make a living.</li> <li>Communities empowered and resilient.</li> <li>Communities expressing their diversity.</li> </ul> <p>Funding choices that support advance community outcomes will be preferred</p>	<p>This activity sets the strategic direction and long-term goals for the region's transport infrastructure and provides guidance to Road Controlling Authorities (territorial authorities and Waka Kotahi NZ Transport Agency) on the preparation of their roading programmes to obtain funding from the National Land Transport Fund.</p> <p>The whole community benefits from this activity.</p>	<p>This activity is seeking long term benefits through planning with immediate benefit in a response. The annual operating costs reflect the costs of the regular workload and depending on the event recovery costs may be recovered in future periods.</p>	<p>There are no specific, separately identifiable, group that creates a need.</p>	<p>The actions of groups and individuals have a minor impact on this activity. There is no benefit in separate funding.</p>	<p>This activity is primarily for the benefit of the whole community. The activity attracts matched funding from government agencies.</p> <p><i>50- 100% general rates</i> <i>50 – 100% grants and contributions</i></p>
<b>Governance and Democracy</b>	<ul style="list-style-type: none"> <li>Managed access to quality natural resources.</li> <li>Diverse opportunities to make a living.</li> <li>Communities empowered and resilient.</li> <li>Communities expressing their diversity.</li> </ul> <p>Funding choices that support advance community outcomes will be preferred</p>	<p>This activity supports triennial elections, the representation structure, elected members', council and committees and co-governance meetings and other legislative requirements.</p> <p>The whole community benefits from this activity.</p>	<p>This activity is seeking long term benefits through planning with immediate benefit in a response. The annual operating costs reflect the costs of the regular workload and depending on the event recovery costs may be recovered in future periods.</p>	<p>There are no specific, separately identifiable, group that creates a need.</p>	<p>The actions of groups and individuals have a minor impact on this activity. There is no benefit in separate funding.</p>	<p>This activity is primarily for the benefit of the whole community.</p> <p><i>100% general rates</i></p>
<b>Te Tiriti Relationships</b>	<ul style="list-style-type: none"> <li>Managed access to quality natural resources.</li> <li>Diverse opportunities to make a living.</li> <li>Communities empowered and resilient.</li> <li>Communities expressing</li> </ul>	<p>Te Runanga o Ngāi Tahu are the Murihiku (Southland) tangata whenua. Council works with the whenua at many levels. They have a special recognition in terms of RMA activities and are the iwi authority for Southland.</p>	<p>This activity is seeking long term benefits through planning with immediate benefit in a response. The annual operating costs reflect the costs of the regular</p>	<p>There are no specific, separately identifiable, group that creates a need.</p>	<p>The actions of groups and individuals have a minor impact on this activity. There is no benefit in separate funding.</p>	<p>This activity is primarily for the benefit of the whole community.</p> <p><i>40 - 60% general rates</i> <i>40 - 60% grants and subsidies</i></p>

Activity	Community outcome	Distribution of benefits	Period of benefit	Whose acts create a need	Costs and benefits of funding activity distinctly	Overall rationale for funding (Noting percentages are indicative)
	<p>their diversity.</p> <p>Funding choices that support advance community outcomes will be preferred</p>	<p>The whole community benefits from this activity.</p>	<p>workload and depending on the event recovery costs may be recovered in future periods.</p>			