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Mayor and Chief Executive Message

Hello everyone and welcome to our Annual Plan for 2014/15.

This Annual Plan represents Year 3 of the Council's Long Term Plan. This year the District Rates which are made up of the General Rate, the Uniform Annual General Charge (UAGC) and the Rooding Rate, will rise by 2.96%. This is lower than the 4.90% projected in the Long Term Plan and reflects the Council's ongoing commitment to containing costs wherever possible. Targeted rates for water, wastewater and kerbside waste collection increase in line with the projections in the Long Term Plan to pay for the significant upgrades that have been done in these activities.

These increases will impact on different types of properties in different ways however **total rates** (this includes the District Rate and all Targeted Rates) for **urban residential properties** are to increase by about 3.6%, or around \$1.54 per week for the average urban property. Total rates for rural properties are to increase by about 1.8%.

Over recent years the Council has completed most of its major infrastructure upgrades and during the 2014/15 financial year the last of the major water projects, the Waimate West Water Supply upgrade, will be completed at an estimated cost of \$11 million.

One of the most significant issues that this Council, along with all others across the country, will be addressing is how we respond to the Government's earthquake prone buildings legislation. This legislation is still being developed and will result in significant changes for older buildings in our District. The Council has budgeted \$100,000 for conducting earthquake risk assessments of Council owned buildings.

Other key matters that the Council will be turning its attention to in the coming year include; development of an Open Space Strategy which will plan for the creation of cycleways and walkways across the District, the completion of the Hawera Town Centre Strategy, review of the District Plan, Stage Two of our District Bylaw Review and development of our 2015-2025 Long Term Plan.

There is plenty happening in 2014/15.



Ross Dunlop
MAYOR



Craig Stevenson
CHIEF EXECUTIVE



Council's Mission Statement

Council's Mission Statement

Council will lead with fairness and integrity, and work to inspire a vibrant and caring spirit of community, while remaining an efficient and sensitive provider of services and facilities.

South Taranaki will be a District where. . .

- Essential services are provided efficiently and at reasonable cost.
- The community is involved in the planning of the District's future. The views and concerns of residents are listened to and respected.
- The rights of Tangata Whenua in terms of the Treaty of Waitangi and the Resource Management Act are fully respected.
- Economic development is welcomed and encouraged whenever it is undertaken with concern for the quality of our environment.
- The natural environment is cherished and cared for. The mountain, coastline, lakes, rivers, air and land are treated as the natural treasures they are.
- All visitors are made welcome.
- Every resident has the opportunity to be involved in sport, recreation, the arts and many cultural activities, and to develop and enhance their mental, spiritual and physical health.
- A strong sense of community and identification with the District is evident.
- We all share a sense of pride in our achievements.
- Our history is well understood, valued and preserved by the community.

About our consultation

Why we consulted

This document explains the services and projects the Council will deliver over the 2014/15 year including any changes from what we said we were going to do in our 2012-2022 Long Term Plan.

The purpose of our consultation on the Annual Plan Proposal was to give residents and ratepayers an opportunity to let the Council know what they thought about the Plan and to provide feedback as to whether the services and projects the Council had identified were appropriate.

How we consulted

The Annual Plan Proposal was available for comment from 2 April until 5 May 2014. The Council publicised the Plan and the associated public meetings in its weekly SouthLink Newsletter (in the Taranaki Star), on the radio, on the Council website and Facebook page. Letters were also sent directly to all users affected by the proposed changes to the Septage Tank user fees.

Summary copies of the Plan and the full Plan were available at every LibraryPlus facility and the Hawera Administration Office. All this information was available on our website www.southtaranaki.com including an on-line comments form. Summaries and full Plans were mailed to a variety of organisations (eg Federated Farmers and Iwi) during the month of consultation. Presentations on the Annual Plan Proposal were made at all four Community Board meetings and at the Iwi Liaison Committee. Four public meetings were held at Manaia, Hawera, Eltham and Patea. These meetings explained the Annual Plan Proposal in more detail and provided clarification through questions and answers.

The Council received 98 submissions on the Annual Plan Proposal which included seven funding applications. A Council Hearing was held on 14 May 2014 with 20 people taking the opportunity to speak face to face with our Mayor and Councillors about their submission. All residents who sent in comments received advice on the outcome of their submissions once the Plan was adopted by the Council and a summary of decisions was published in the Council's newsletter (SouthLink) in the South Taranaki Star in July 2014.

This Annual Plan has been developed to provide:

- a focus for the decisions and activities of the Council for 2014/15;
- integrated decision-making and co-ordination of the Council resources;
- a basis for accountability of the Council to the community; and
- an opportunity for participation by the public in the decision-making of Council's activities.

It may be inappropriate to use the information contained in this Annual Plan for any other purposes.

Contacting our Elected Members

Our Mayor, councillors and Council Officers contact details are listed below:

Council Officers

Phone 06 278 0555 or 0800 111 323
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Email annualplan@stdc.govt.nz

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Councillors

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Alex Ballantyne

Deputy Mayor
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Key Issues/Highlights

Earthquake Prone Buildings Legislation

In response to the Christchurch earthquakes of September 2010 and February 2011, the Government is preparing changes to the Building Act. These changes will require councils to develop a timetable to assess 'earthquake prone' buildings and deal with the level of risk that those buildings pose. In this Annual Plan, the Council is proposing to budget \$100,000 for conducting earthquake risk assessments of Council owned buildings. The Government's earthquake prone buildings legislation will result in significant changes for older buildings in our District, which will affect our town centres and the way that we use them for decades to come. The Government is planning on having any legislative changes implemented by mid-2015.

**The Council is already conducting earthquake assessments of the Hawera Water Tower and Hunter Shaw building in Patea. The results of these investigations with future options will be part of the 2015-25 Long Term Plan and will involve public consultation at that time.*

Port-able: A History of South Taranaki Ports

This exhibition will open at Aotea Utanganui – Museum of South Taranaki in July 2014 celebrating the history of South Taranaki Ports including Patea and Opunake. This will incorporate the old much loved dioramas from the original Museum in a refurbished display.

District Multi-Purpose Library, Culture and Heritage Facility - Feasibility Study

In 2011 an independent review of South Taranaki library services identified the need for a larger library in Hawera. The review found that the Library was too small for the number of people using it, the programmes offered, and that there was not enough space to hold the book collection. In this Annual Plan the Council is proposing to budget \$25,000 to undertake a study to investigate the feasibility of having a District multi-purpose library/culture and heritage facility in Hawera. The results of this study will become part of the wider Hawera Town Centre Strategy.

Hawera Water Tower Centennial

2014 marks the Centennial of the opening of the Hawera Water Tower. To mark this occasion a number of events are being planned throughout the year.

Hawera Town Centre Strategy

By the end of 2014 the Council expects to have completed a Town Centre Strategy for Hawera. The Plan, which has been jointly funded by the Council (\$100,000 from reserve funds) and Bizlink Hawera (\$30,000), will provide real potential to build a vibrant and economically sustainable town centre that is a showcase to attract new residents, business and visitors. The Hawera Town Centre Strategy is one of two key projects that make up part of the Council's Economic Development Strategy.

Hawera Public Toilets

In the 2013/14 Annual Plan, the Council approved a budget of \$400,000 to upgrade the public toilets in Hawera's town centre. The goal was to replace the existing three toilets with two new ones (with a budget of \$200,000 per facility). Because the need to upgrade the toilets beside the Water Tower was more immediate, work was started in 2013/14, and should be completed in the 2014/15 year. The remaining \$200,000 will be held over for a new toilet facility that will be built as part of the Hawera Town Centre Strategy.

Manaia Skatepark

External funds have been secured for the development of a Skatepark in Manaia and the Council has purchased a suitable site for this development. The Council expects to complete the development of the Skatepark in 2014/15.

Mayor's Task Force for Jobs Youth to Work Forum and Awards

The Mayor's Task Force for Jobs Youth to Work Forum and Awards will be held for the second time in 2014/15. These Awards are aimed at assisting youth into employment and celebrating their achievements and those that support them in their endeavours.

Walkways and Cycleways Project

Consultation during the development of our Districts Economic Development Strategy and Open Space Strategy has identified a growing need for independent recreational opportunities and, in particular, Walkways and Cycleways. As a result, the Council Officers will be working with communities and stakeholders during 2014/15 to prepare a Strategic Plan for the development and network of walkways and cycleways. This process will include the identification and prioritisation of routes, funding options and partnerships. This draft Strategy will be included in the 2015-25 Long Term Plan for consideration.

Eltham Shared Sports Facility

In the 2014/15 year Council Officers will investigate the possibility of having a shared 'club room type' facility at Taumata Park in Eltham. This investigation would look at the practical feasibility, development, potential funding sources and ownership options.

Using Bacteria to Remove Sludge from Wastewater Ponds

Due to the success of using bacteria to remove sludge from our Hawera Wastewater Treatment Pond 1 (approximately 45% of the sludge has been removed by the 'bugs'), the Council has begun biologically removing the sludge from Pond 2. The same biological treatment was also introduced into the Waverley Wastewater Pond in 2013 and is showing excellent results.

Water Works Completed

Over the last six years the Council has invested heavily in upgrading our District's water infrastructure and eliminating leakage within the network.

Construction of the new Waimate West Water Treatment Plant, which started in 2013, will be completed during 2014/15 at a total project cost of \$11 million. Waimate West, which supplies Kaponga and Manaia and a large rural area, is our biggest water supply and can treat up to 17,700m³ of water each day. This work will complete the major upgrades to our District's water infrastructure and positions South Taranaki well in terms of having a strong, stable and secure water supply for the future.

\$1.2 million has also been budgeted in urban water supplies for renewing old pipes and equipment which has reached the end of its life and \$1.3 million for the Waimate West supply pipe network.

District Plan Review

The District Plan is the Council's key document for environmental policy – it addresses land use and subdivision standards that the Council and Community aspire to. The Council is required to review the District Plan every ten years. The Council started this review in 2013/14 and this will continue over the next one to two years. A financial provision of \$480,000 has been made for this work during the 2014/15 year. The review will provide an opportunity for the South Taranaki community to have their say on environmental outcomes in areas where they live, work and play.

Local Alcohol Policy

In December 2013, the new Sale and Supply of Alcohol Act 2012 brought major changes to the way councils deal with alcohol and liquor licensing. Last year a new District Licensing Committee (DLC) was formed to deal with all liquor licence applications and Manager Certificate applications. In the first half of 2014/15 the Council will consider a "Local Alcohol Policy". This Policy will include rules on the location of liquor sale outlets, how many outlets are allowed in the community and opening hours. Public input will be sought on this Policy as part of its development.

New Local Approved Products Policy (LAPP)

In response to recent changes to legislation (Psychoactive Substances Act 2013) the Council will also develop a Local Approved Products Policy (LAPP) to regulate where approved psychoactive substances may be sold in South Taranaki. The Council started work on this Policy in 2013/14; however regulations that direct how the Act will work are still being developed by the Government. The policy will be ready for public consultation in 2014/15.

Review of District Bylaws

Stage Two of the District Bylaw Review is currently underway and will be completed during 2014/15. The Bylaws being reviewed or newly introduced are: Dog Control Bylaw and Policy, Stock Control, Parking Control and Traffic Flow, Alarm Systems, Powers and Enforcement, Mobile Shops, Hawkers and Itinerant Traders, Parks and Reserves, Leg Hold Traps, Skateboard Bylaw, Trade Waste, Roading and Public Places. Public input will be sought on these bylaws as part of the review process.

Other Capital Works Projects

The Council is proposing to spend \$14.84 million on capital projects in 2014/15. Almost half of this expenditure (\$7.45 million) is for roading and footpaths. Some other significant capital works projects include:

- Upgrades to Pensioner Housing Units (\$219,844)
- Replacement of play equipment at King Edward Park (\$83,775)
- New library books (\$204,404)
- District wastewater projects (\$1.46 million)
- District urban water projects (\$2.57 million)
- Waimate West water pipes renewal (\$1.38 million)

A full list of all the capital works projects budgeted for 2014/15 can be found on pages 121-125 of this document.

Other key differences from the 2012-2022 Long Term Plan

Pensioner Housing

The sale process for the Sherwood Bedsit Units in Patea has not been completed and this is now expected to extend into 2014/15. This will result in a negative impact on the pensioner housing budget of approximately \$3,100 per month until the sale is complete.

New Zealand Transport Agency (NZTA) Level of Funding

NZTA's level of funding for both operational maintenance and capital has been decreased (nationally) so the Council's budget has been reduced accordingly to match the NZTA contribution and to avoid an otherwise increase on the roading rates. The impact on rates is included within this Plan.

Patea Waverley Fluoridation

The Council has budgeted \$457,506 to begin fluoridating the Patea and Waverley water supplies in 2014/15. (Note: This will depend on the outcome of a decision by the Court of Appeal). This capital cost is expected to be partially offset by a \$220,000 grant from the Ministry of Health. The impact on rates is included within this Plan.

Solid Waste

The Council is spending \$500,000 less in 2014/15 on solid waste collection than what was budgeted in the Long Term Plan. This is because contractor costs are lower than projected in the Long Term Plan, partly due to reduced waste volumes. Disposal costs however are expected to increase. The impact of this reduction is reflected in the lower rate projection.

Stage 5 TSB Hub

\$1.63 million of external funding was budgeted in the Long Term Plan for undertaking Stage 5 (artificial turf and athletics track) of TSB Hub. This project will not proceed in 2014/15 as no external funds have been forthcoming. This has no impact on rates.

Inaha Water Supply

The Council is spending an extra \$221,734 on seismic strengthening of the Inaha Water reservoir in 2014/15 on the Inaha Water Supply which was not budgeted in the LTP because the assessment and appropriate strengthening methodology had not been identified at that time. The impact on rates is absorbed within the initial projection. This unbudgeted expenditure will be funded from Inaha water supply reserves and will have no impact on rates.

Impact on your Rates

The combined District Rate (which includes general rate, roading rate and UAGC) has increased by 2.96%. This is less than the increase projected in the 2012-22 Long Term Plan (LTP) of 4.90%. The targeted water rate increases by \$17, the targeted rate for wastewater increases by \$15 and the targeted rate for kerbside collection increases by \$23. The separate targeted rate for Hawera businesses in the commercial/industrial zone increases by 0.70%. Not all ratepayers pay all the rates that the Council applies so most ratepayers are affected differently by the increases.

Below is a summary of the rate changes with the types of rates explained. A number of different property value examples for urban and rural ratepayers follow on the next page to show the effect on your total rates.

Rate	2013/14	2014/15	Difference
District Rate*	3.94%	2.96%	
UAGC only **	\$483	\$501	\$18
Targeted Rates			
Water Targeted Rate	\$529	\$546	\$17
Wastewater Targeted Rate	\$535	\$550	\$15
Kerbside Collection Rate	\$259	\$282	\$23
Water meter only charge <= 32mm	\$150	\$150	\$0
Water meter and backflow charge <= 32mm	\$260	\$260	\$0
Water meter only 40mm	\$175	\$175	\$0
Water meter and backflow charge 40mm	\$325	\$325	\$0
Water meter and backflow charge 50mm	\$460	\$460	\$0
Water meter and backflow charge >50mm	\$630	\$630	\$0
Warmer Homes Scheme Rate - per \$ of outstanding value	15.07c	15.07c	0c
Hawera Business Rate - per \$ of capital land	0.1114c	0.1113c	(0.0001c)
Eltham Drainage Rate			
Class A Land - per \$ of land value	0.00895c	0.00943c	0.00048c
Class B Land - per \$ of land value	0.00582c	0.00613c	0.00031c
Class C Land - per \$ of land value	0.00313c	0.00330c	0.00017c
Water by Meter Rates – per cubic meter			
Town	\$2.21	\$2.30	\$0.09
Urban water High User	\$2.15	\$2.36	\$0.21
Urban water Extra High User	\$1.97	\$2.16	\$0.19
Waimate West	\$0.87	\$0.94	\$0.07
Inaha Water	\$0.94	\$0.98	\$0.04
Pope Water	\$1.02	\$1.05	\$0.03
Kaponga farmers off Waimate	\$1.01	\$1.10	\$0.09

The Council charges both District Rates (general, roading and UAGC) and Targeted Rates for specific services. A brief description of the rating tools currently being utilised follow.

District Rates

The **General rate** is calculated using the capital value of your property and so we have expressed its increase only as a percentage. It funds the following Council services – Democratic Process, Economic Development, Community Development, 20% of i-SITE costs, Solid Waste Disposal, Animal and Nuisance Services, Building and Planning costs, Licensing, Environmental Policy, Emergency Management, Arts and Culture, Heritage Services, Cinema 2 (excluding the \$50,000 operational grant), Pensioner Housing and Storm Water.

The **Roading rate** is also calculated using the capital value of your property and funds the maintenance of our roading network. Central Government also helps fund this activity by providing a 51% subsidy on most roading works.

Uniform Annual General Charge (UAGC) is a flat rate all ratepayers pay towards the following Council services – Swimming Pools, Libraries, Parks and Reserves, Halls, Public Toilets, Cemeteries, Events, 80% of i-SITE expenses, Campgrounds, TSB Hub and Cinema 2 (\$50,000 operational grant).

Targeted Rates

Urban water users either pay a separate targeted rate or a metered rate (for extraordinary users).

Urban wastewater charges are a separate targeted rate that all urban properties pay.

Kerbside collection is a separate targeted rate for the refuse and recycling service. This applies to all urban properties and is also offered to properties along the collection routes.

Hawera business rate is charged on commercial and industrial properties within the Hawera township and is paid to Bizlink Hawera. It funds the Town Co-ordinator and associated projects.

Warmer Homes Scheme Rate - Voluntary Targeted Rate (VTR)

The VTR is charged on the outstanding amount of the insulation funding loan.

Examples of rate impact on different property values and types (inclusive of GST)

		Urban			Hawera Commercial	Rural		Rural - 2 UAGC's		Rural - 3 UAGC's	
Values	\$100,000	\$160,000	\$240,000	\$400,000	\$480,000	\$4,000,000	\$6,000,000	\$4,000,000	\$6,000,000	\$4,000,000	\$6,000,000
General Rates	\$91	\$146	\$219	\$366	\$439	\$3,658	\$5,487	\$3,658	\$5,487	\$3,658	\$5,487
Roading	\$94	\$151	\$226	\$377	\$453	\$3,771	\$5,657	\$3,771	\$5,657	\$3,771	\$5,657
UAGC	\$501	\$501	\$501	\$501	\$501	\$501	\$501	\$1,001	\$1,001	\$1,502	\$1,502
Water	\$546	\$546	\$546	\$546	\$546						
Wastewater	\$550	\$550	\$550	\$550	\$550						
Kerbside	\$282	\$282	\$282	\$282							
Hawera Business Rate					\$534						
Total Rates	\$2,064	\$2,176	\$2,324	\$2,621	\$3,022	\$7,930	\$11,645	\$8,431	\$12,145	\$8,931	\$12,646
2013/14	\$1,988	\$2,098	\$2,244	\$2,536	\$2,958	\$7,789	\$11,442	\$8,272	\$11,925	\$8,755	\$12,408
\$ Increase	\$76	\$78	\$80	\$85	\$64	\$141	\$203	\$159	\$220	\$176	\$238
\$ Increase per week	\$1.46	\$1.49	\$1.54	\$1.64	\$1.24	\$2.71	\$3.90	\$3.05	\$4.24	\$3.39	\$4.58
% Increase	3.83%	3.70%	3.57%	3.36%	2.18%	1.81%	1.77%	1.92%	1.85%	2.01%	1.92%

The above rate examples are calculated on the \$ value and compared with the same \$ value in 2014/15.

Financial Strategy

Introduction

The Financial Strategy is the key document that describes how the Council will manage its finances. The Strategy involves balancing levels of service while keeping the rates affordable, ensuring equity between current and future generations.

The Financial Strategy looks ahead over the coming year to identify the resources likely to be required by the Council to finance its capital and operational funding requirements. The Strategy integrates rates revenue, return on investment and other income and provides the budget for the next financial year.

The Financial Strategy seeks to achieve the following specific objectives:

- Deliver a balanced budget
- Ensure the Council maintains a sound and sustainable financial position; and
- Provide affordable and cost effective services to its community which demonstrate value for money.

Balance Budget

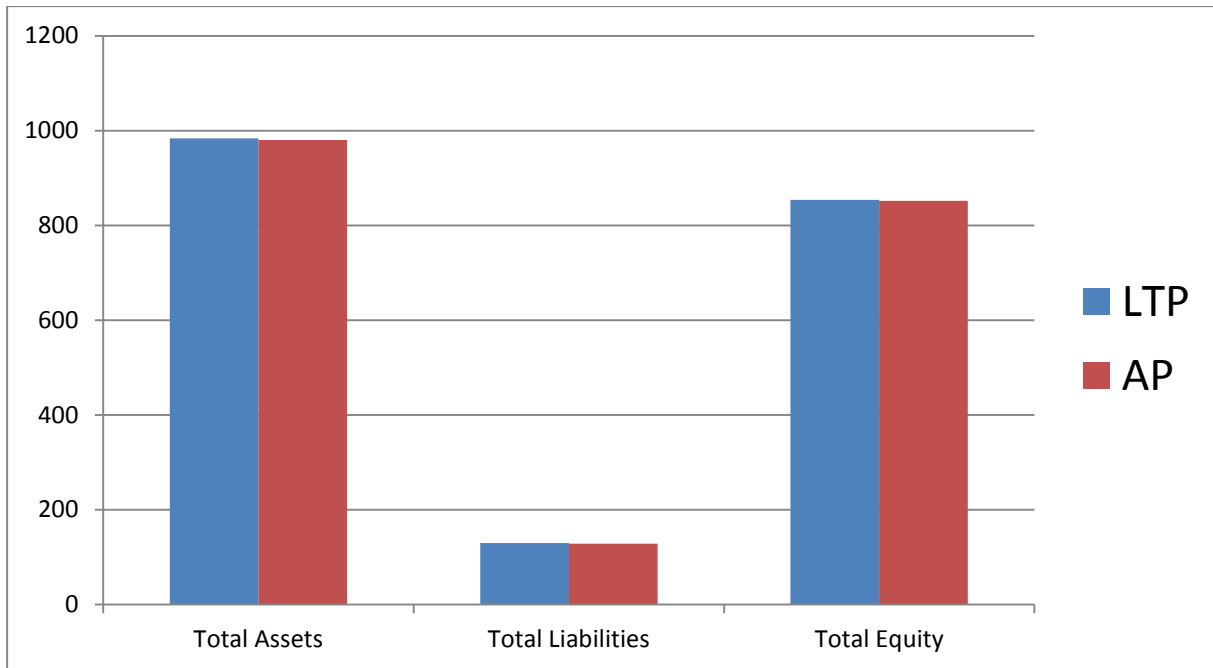
Under Section 100 of the LGA, it requires the Council to deliver a balanced budget and to explain those areas where projected operating expenditure needs are not met from operating revenues.

The Council's policy for the funding of depreciation for its non-strategic assets is that rather than fund the depreciation for the replacement of the non-strategic assets, the Council will fund a proportion that allows for the renewals of components.

The Council has this policy as it does not consider it prudent to build up reserves (and increase rates from this generation) for the ultimate replacement of these assets, which for the most part will be in 30-50 years' time, when it is unknown if these types of assets will be wanted by future generations. The Council has taken into account the current global economic climate and the Council's significant debt programme when considering the funding of depreciation.

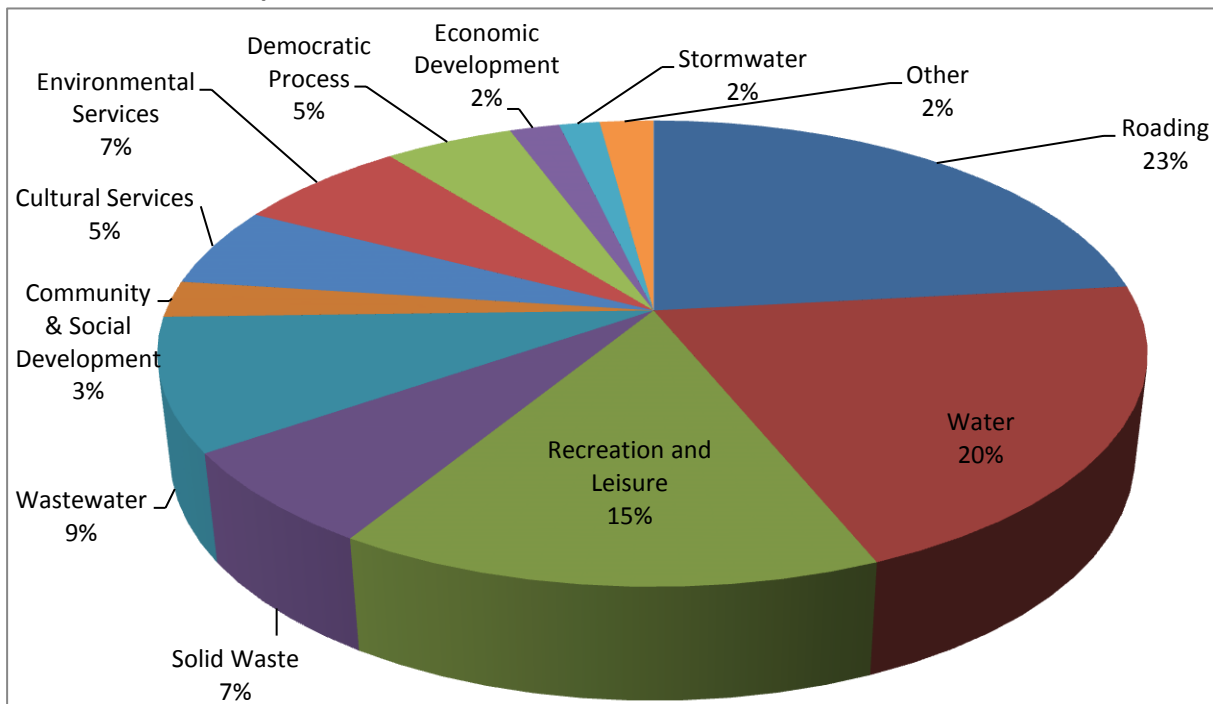
Council's Forecast Financial Position

The projected financial position shows what the Council owns (Assets) and what it owes (Liabilities) and the difference between (Equity) is effectively the net value belonging to the Council. In 2014/15 it is forecast that the Council's equity will grow to \$852 million. The projected increase in the value of the Council's fixed assets, predominantly the water, wastewater, stormwater and roading assets clearly reflects the investment made in prior years to these areas as well as the revaluations of the assets in 2013/14.



The above graph of total assets includes Infrastructure Assets of \$750 million

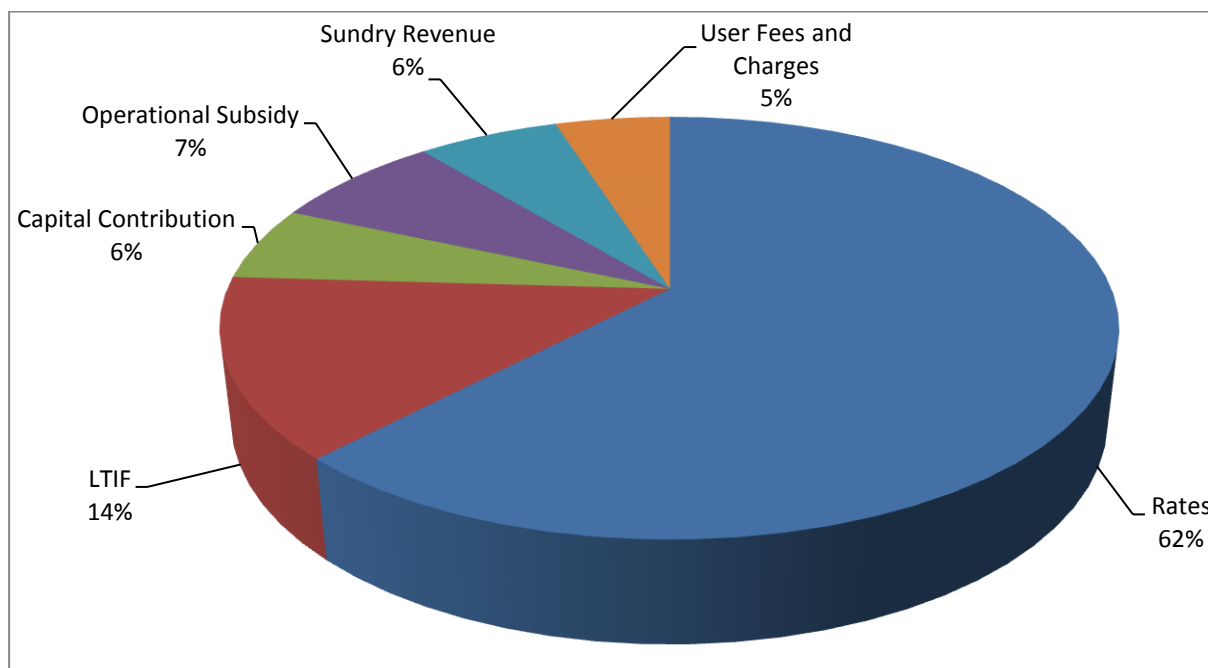
Council's Forecast Expenditure and Income



The projected expenditure of the Council shows what Council intends to spend on each group of activities. Total expenditure including overheads, depreciation and financing costs is increasing by \$3,379,000 (\$3,690,000 predicted in the LTP) to \$59.7 million.

- Direct Costs** – Increase by \$1,079,000 compared to an increase of \$1,114,000 projected in the LTP. These costs have increased to account for the District Plan Review (\$480,000), Earthquake Prone Building assessments (\$100,000), the Hawera Town Centre Strategy (\$100,000) and general inflation. Some of these costs will be met from Reserve Funds while others will be capitalised.

- **Finance costs** – Increase by \$406,000 compared to \$558,000 projected in the LTP. Forecast debt has been revised to reflect updated actual debt as adjusted for expected project costs for the 2013/14 and 2014/15 financial year. Finance costs are calculated at a rate of 5.66%.
- **Depreciation** – Total depreciation increases by \$1,894,000 compared to \$2,017,000 projected in the LTP. This increase arises from the significant upgrades carried out in recent years in the Water Services activity (an extra \$1,203,000 in depreciation), Recreation and Leisure (+\$300,000) and the Wastewater activity (+\$238,000).



Our total revenue from rates is projected to increase by \$1,203,000 which is substantially lower than the \$1,947,000 predicted in the LTP. The balance of our income is projected to increase by \$1,375,000 compared to \$2,580,000 predicted in the LTP. This is mainly due to a reduction in grants and subsidies from the NZTA because our approved roading programme is less than originally projected.

Council Debt and Long Term Investment Fund (LTIF)

The Council's debt is projected to rise to \$133.07 million (including internal borrowings of \$14.3 million) by the end of 2014/15. This is a result of the Council projecting to spend \$14.87 million on capital in the coming year. The Council has projected loan repayments of \$3.04 million (including repayments on internal borrowings) for 2014/15. The Council believes the forecast debt levels are sustainable as they are within the Council's Liability Management Policy limits. The Council's Policy limits are set on net debt levels as the net debt level ratio is considered to be a sector norm.

The LTIF is projected to be at \$120.8 million (including internal borrowings of \$14.3 million). The projected return on the LTIF is \$8.6 million (excluding \$0.98 million interest on internal borrowings) at 8.10% return for 2014/15. It is prudent to highlight the risk associated with the LTIF and as a result the net debt position can go up or down depending on the performance of the LTIF. The LTIF is subject to market movements so there is a potential risk (albeit low) that the Fund could suffer serious erosion in value. To manage this risk, the Council's Corporate Portfolio Group meets on a quarterly basis to review and monitor the performance of the Strategy. The international economic climate is slowly improving and this can have positive and negative impacts on the investment returns, however the Fund has performed particularly well in the last 18 months. The LTIF is however

a perpetual fund and the Council are confident its Investment Strategy is prudent, sustainable and appropriate for the long term.



Rates for 2014/15

Our total rates income will increase to \$37.14 million compared to \$38.03 million in the LTP.

District Rates (includes General Rate, UAGC and Rooding Rate)

In 2014/15 the District Rate will increase by 2.96%.

The increase mainly reflects inflation and marginal increased costs related to some activities.

Targeted Rates

The wastewater targeted rate will increase by 2.80%. The major drivers of the increase are loan repayments and depreciation.

The kerbside collection rate will increase by 8.89%. The cost for this activity increased substantially in previous years and the Council decided to smooth this increase over a number of years.

The urban water targeted rate increases by 3.26%. Several years ago, the Council introduced different Urban Water Supply rates for various metered water users to help smooth the increases. For 'extra high users', the cubic meter rate will increase by 9.94%. For 'high users' the cubic meter rate will increase by 9.63%. For all other users the cubic meter rate will increase by 4.17%. There will be a time in the future where the extra high and high users per cubic meter rate will align better with other users.

Limits on Rates and Rates Increases

The Council is required by legislation to include a statement on quantified limits on rates. In preparing the Annual Plan, the Council has considered costs to the ratepayers through efficiency gains and increasing revenue from other sources to reduce dependence on rate income.

The Council's projected income for 2014/15 comprises rates 62%, investment income 14% and the remaining 24% is from subsidies, capital contribution, sundry revenue and user fees and charges. The Council is endeavouring to ensure its income from rates stays within a range of 60 - 65% of total projected revenue while continuing to operate within its Revenue and Finance Policy.

The Council provides services to many diverse communities in the District and uses a number of rating tools to reflect the cost of providing these services. The Council endeavours to ensure that its rate increases in any year are no more than the forecast % increase of the Local Government Cost Index (LGCI) plus 2%.

	District Rates (General Rate, Rooding and UAGC)		Targeted Rates (Water, Waste, Kerbside, Eltham Drainage, Hawera Business Rates)		Overall	
	LTP	AP	LTP	AP	LTP	AP
LGCI	3.17%	2.50%	3.17%	2.50%	3.17%	2.50%
Plus 2%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Total Rate Cap	5.17%	4.50%	5.17%	4.50%	5.17%	4.50%
Actual Rate Increases	4.90%	2.96%	5.96%	4.88%	5.39%	3.85%
Difference	0.27%	1.54%	(0.79%)	(0.38%)	(0.22%)	0.65%

Explanation:

District Rates* – The total limits on District Rates (includes General Rate, Rooding Rate and UAGC) is on average 4.50% for the 2014/15. The rate increase for 2014/15 is 2.96%.

Targeted Rates** - The total limits on Targeted Rates (includes Water, Wastewater, Kerbside Collection, Eltham Drainage and Hawera Business Rate) is on average 4.50% for the 2014/15. The average rate increase for 2014/15 is 4.88%. The main reason for exceeding the limit is due to increased costs as a result of the Waimate West Water Treatment Plant upgrades in 2013/14. The Waimate West Water rate increases do not affect communities in other areas.

Overall*** - The total limits on the overall rate collection is on average 4.50% for 2014/15. The Council's rate increases for 2014/15 is 3.85% on average.

Democratic Process

The Council's democratic process involves:

- making decisions relating to the level and standard of the services
- determining policies for its activities, investments, borrowings, capacity building for Māori, partnerships with other agencies
- communicating with its residents
- setting the rates and charges each year; and
- the approval of each ten year plan and subsequent annual plans.

The South Taranaki District has a Mayor elected across the District and 12 councillors elected from five wards. There are 16 community board members on four community boards – Hawera-Tangahoe, Egmont Plains, Eltham and Patea.

Another means of representation to the Council is the Iwi Liaison Committee, which provides an opportunity for representatives from each of the four Iwi within South Taranaki to discuss issues with three councillors, including the Mayor and Deputy Mayor, before making recommendations to the Council. The four Community Boards and the Iwi Liaison Committee all have discretionary funding for community projects and assistance; the fund amount available is determined by the Council.

The Environment and Hearings Committee hears all notified resource consent applications on behalf of the Council. The District Licensing Committee (DLC) makes all decisions relating to liquor licensing. All other governance decision-making is retained by the Council.

The Council also provides a communications service which co-ordinates the publication and dissemination of information to the public through a range of communication channels including: press releases, newsletters, website, social media, radio, public presentations and a weekly news page in the District's free community newspaper.

Performance Measures

- 100% of Council and Committee agendas are made available to the public 3 days before the meeting.
- Greater than 70% of residents agree that decisions made by the Council represent the best interests of the District.
- Greater than 60% of residents are satisfied with the Council's level of consultation.
- Greater than 65% of residents are satisfied or neutral with their opportunity to participate in Council decision-making processes.
- Greater than 70% of residents know where to access Council information when they want it.

Variations from the Long Term Plan

The total expenditure differs from the LTP due to additional costs for Council-owned earthquake prone building assessments and increased costs for elected members' remunerations.

Funding Impact Statement – Democratic Process

For the years ended 30th June	Annual Plan 2013/14 (\$000)	LTP Year 3 2014/15 (\$000)	Annual Plan 2014/15 (\$000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	2,224	2,117	2,400
Targeted Rates (other than a targeted rate for water supply)	0	0	0
Subsidies and grants for operating purposes	0	0	0
Fees, charges and targeted rates for water supply	0	0	0
Internal Charge and Overheads Recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	477	441	501
Total operating funding (A)	2,701	2,558	2,901
Applications of operating funding			
Payments to staff and suppliers	606	528	722
Finance Costs	0	0	0
Internal Charges and Overheads applied	1,613	1,588	1,647
Other operating funding applications	482	442	549
Total applications of operating funding (B)	2,701	2,558	2,918
Surplus (deficit) of operating funding (A-B)	0	0	(17)
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	0	0	0
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
Total sources of capital funding (C)	0	0	0
Applications of capital funding			
- To meet additional demand	0	0	0
- To improve the level of service	0	0	0
- To replace existing assets	0	0	0
Increase (decrease) in reserves	0	0	(17)
Increase (decrease) in investments	0	0	0
Total applications of capital funding (D)	0	0	(17)
Surplus (deficit) of capital funding (C -D)	0	0	17
Funding Balance ((A-B) + (C-D))	0	0	0
Excludes Depreciation of:	0	0	0

The above costs for Democratic Process include various grants and earthquake prone building assessment costs.

Funding Impact Statement Reconciliation for Democratic Process

	Annual Plan 2013/14 (\$000)	LTP Year 3 2014/15 (\$000)	Annual Plan 2014/15 (\$000)
Income			
General rates, uniform annual general charges, rates penalties	2,224	2,117	2,400
Targeted Rates (other than a targeted rate for water supply)	0	0	0
Allocation of Investment Income	477	441	501
Other Income	0	0	0
Total	2,701	2,558	2,901
Expenditure			
Payments to staff and suppliers	606	528	722
Finance Costs	0	0	0
Internal Charges and Overheads applied	1,613	1,588	1,647
Other operating funding applications	482	442	549
Depreciation	0	0	0
Total	2,701	2,558	2,918
Surplus (Deficit)	0	0	(17)
Allocations			
Operating Surplus/(Deficit)	0	0	(17)
Depreciation	0	0	0
New Debt	0	0	0
Transfer from Reserves	0	0	17
Total	0	0	0
Capital Expenditure	0	0	0
Debt Repayment	0	0	0
Transfer to Reserves	0	0	0
Total	0	0	0

Cultural Services

The activities in this group include:

Arts & Culture

Heritage – Aotea Utanganui – Museum of South Taranaki

Cemeteries

LibraryPlus

Arts & Culture

The Council's Arts Co-ordinator provides a point of co-ordination for the creative community and offers professional support and facilitation of activities to increase public participation in the arts throughout the District.

Heritage

The Council, in partnership with the South Taranaki District Museum Trust, provides District heritage services through the management of Aotea Utanganui – Museum of South Taranaki. The South Taranaki Museum Trust owns the building and the collection but has a formal partnership with the Council who staff and manage the operations of the Museum. Support and professional advice is available to individuals and communities that wish to preserve their tāonga, objects and archives.

Cemeteries

The Council provides cemeteries as a requirement of the Burial and Cremation Act 1964 and manages ten cemeteries across the District. The Council also owns the Armed Constabulary Cemetery on the banks of Opunake Lake, the land at Rahotu Cemetery which is managed by a Trust, and provides an annual grant to the Waverley Cemetery Trust Board.

LibraryPlus

The Council provides and operates seven LibraryPlus centres located in Hawera, Eltham, Kaponga, Opunake, Manaia, Patea and Waverley. They provide a free lending service to all residents and services which include housebound services, local history, book clubs, activities and programmes for children and youth as well as adults and the opportunity for lifelong learning. The library collection is a District resource containing books, graphic novels, DVDs, magazines, e-books, audio books and print and digital newspapers. LibraryPlus centres also provide local access to the Council services and public spaces that are warm, safe and inviting. In December 2013, the Council entered into a Shared Service Agreement with the Stratford District Council for a library management system. Residents can now use the libraries across both districts with one card and have access to a combined collection of 116,000 resources.

Performance Measures

Arts & Culture

- Eight art activities are facilitated per annum.
- Two exhibitions are managed by the Arts Co-ordinator per annum.
- 87% of artists are satisfied with support offered.

Heritage

- 90% of comments from visitors are positive.
- 70% of the community are aware of the Museum.
- 90% of customers are satisfied with the service.
- Two temporary exhibitions are provided per annum.

Cemeteries

- 75% of customers are satisfied with the tidiness and level of maintenance.
- 98% of customer complaints/requests are managed within 10 working days.
- Zero complaints regarding interment processes are received.

LibraryPlus

- 85% of customers are satisfied with facilities and customer service.
- Number of visits to LibraryPlus facilities are greater than 350,000.
- 85% of customers are satisfied with materials, resources and information provided.
- 85% of attendees are satisfied with the standard of the programmes and activities.

Highlights for 2014/15**Cemeteries**

A new fence/wall including seats will be installed at Opunake cemetery to allow more efficient use of land enabling cemetery berms to be extended rather than open new land (\$20,440).

Variations from the Long Term Plan

The total expenditure differs from the LTP due to the reduction in internal charges as a result of a review of the overhead reallocation model.

Funding Impact Statement – Cultural Services

For the years ended 30th June	Annual Plan 2013/14 (\$000)	LTP Year 3 2014/15 (\$000)	Annual Plan 2014/15 (\$000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	2,389	2,673	2,441
Targeted Rates (other than a targeted rate for water supply)	0	0	0
Subsidies and grants for operating purposes	17	16	18
Fees, charges and targeted rates for water supply	236	232	202
Internal Charge and Overheads Recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	602	665	604
Total operating funding (A)	3,244	3,586	3,265
Applications of operating funding			
Payments to staff and suppliers	1,976	2,156	2,020
Finance Costs	77	84	69
Internal Charges and Overheads applied	895	1,051	882
Other operating funding applications	0	0	0
Total applications of operating funding (B)	2,948	3,291	2,971
Surplus (deficit) of operating funding (A-B)	296	295	294
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	146	85	(24)
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
Total sources of capital funding (C)	146	85	(24)
Applications of capital funding			
- To meet additional demand	0	0	0
- To improve the level of service	100	66	51
- To replace existing assets	304	301	239
Increase (decrease) in reserves	38	13	(20)
Increase (decrease) in investments	0	0	0
Total applications of capital funding (D)	442	380	270
Surplus (deficit) of capital funding (C -D)	(296)	(295)	(294)
Funding Balance ((A-B) + (C-D))	0	0	0
Excludes Depreciation of:	299	274	365

Funding Impact Statement Reconciliation for Cultural Services

	Annual Plan 2013/14 (\$000)	LTP Year 3 2014/15 (\$000)	Annual Plan 2014/15 (\$000)
Income			
General rates, uniform annual general charges, rates penalties	2,389	2,673	2,441
Targeted Rates (other than a targeted rate for water supply)	0	0	0
Allocation of Investment Income	510	552	513
Other Income	345	362	311
Total	3,244	3,587	3,265
Expenditure			
Payments to staff and suppliers	1,976	2,156	2,019
Finance Costs	77	84	69
Internal Charges and Overheads applied	895	1,051	882
Other operating funding applications	0	0	0
Depreciation	299	274	365
Total	3,247	3,565	3,335
Surplus (Deficit)	(3)	22	(70)
Allocations			
Operating Surplus/(Deficit)	(3)	22	(70)
Depreciation	299	274	365
New Debt	185	133	20
Transfer from Reserves	0	0	20
Total	481	429	335
Capital Expenditure	404	367	290
Debt Repayment	39	48	45
Transfer to Reserves	38	14	0
Total	481	429	335

Recreation and Leisure

The activities in this group include:

Parks and Property

Halls

Public Toilets

Campgrounds

Swimming Pools - Rural Pools and Powerco Aquatic Centre

TSB Hub

Cinema 2

Parks and Property

The Council has 695 hectares of parks and reserves across the District varying in size from neighbourhood 'pocket parks' and playgrounds, small roadside gardens and main street gardens to sports fields, premier parks such as King Edward Park and large scenic reserves such as Lake Rotokare Scenic Reserve and the Nukumarū Recreation Reserve. The Council owns 36 playgrounds across the District including four skateparks.

Halls

The Council has halls in Opunake, Manaia (Town Hall and Sports Complex), Kaponga, Eltham, Hawera, the Hunter Shaw building in Patea and the Community Centre in Waverley in partnership with the Rugby Club and the Normanby Recreation Centre. The Council also has an annual Rural Hall Grant which 28 community halls are eligible to apply to.

Public Toilets

The Council owns 38 public toilets across the District situated near the general business districts, sports grounds, beaches and recreational reserves.

Campgrounds

The Council owns seven Holiday Parks (formerly referred to as Campgrounds). Opunake and Patea Beach Holiday Parks are leased out. The Hawera Holiday Park is staffed by the Council. Te Ngutu O Te Manu, the Patea Dam and Waverley are managed by an honesty system and Wai-inu (Nukumarū) is managed by staff from December to February each year, then on an honesty system.

Swimming Pools – Rural Pools and PowerCo Aquatic Centre

The Council provides and operates rural pools in Kaponga, Manaia, Eltham, Rawhitiroa, Patea and Waverley which are open to the public from mid-December through to Taranaki Anniversary weekend in March. The pools have free access for the public and are staffed by qualified lifeguards. The Council also provides funds towards the operation of the public access community pool at Opunake High School. The PowerCo Aquatic Centre in Hawera has an indoor complex which operates all year round featuring a thermal pool, 25 metre pool, hydroslide, learners' pool and children's splash park. The outdoor complex, which includes a 50 metre pool and children's' pool is open from early December through until the end of March. Swim and Survive programmes for children and schools are offered year round at the PowerCo Aquatic Centre.

TSB Hub

Based in Hawera, the Council provides and operates TSB Hub, the District's premier sports, recreation, events and function centre. The facility includes three indoor courts, small bore rifle range, changing rooms and functions areas. The outdoor area includes sealed netball/tennis courts, and the adjacent Hicks Park and King Edward Park provide for a range of grass based seasonal sports. Netball and cricket pavilions complement the stadium. TSB Hub hosts conferences, expos, concerts and sports events which complement the regular sports users and appeal to residents and visitors to the District.

Cinema 2

The cinema building was purchased by the Council in 2006 to secure the facility for the District's residents and as an attraction for new residents and visitors. The building is leased to a Trust for the cinema operation and to The Local (Sports Bar and TAB). The Council also provides an annual operating grant (\$50,000) to the Cinema Trust.

Performance Measures

Parks and Property

- 92% of customers are satisfied with the level of maintenance in Council parks and properties.
- Zero recorded incidents of preventable injuries occurring.
- 98% of customer complaints/requests are managed within 10 working days.

Halls

- 72% of customers are satisfied with the maintenance and cleanliness of halls.
- 98% of customer complaints/requests are managed within 10 working days.

Public Toilets

- 70% of residents are satisfied with cleanliness and maintenance of public toilets.
- 85% of residents are satisfied with public toilet opening hours.
- 90% of contractor compliance for cleaning public toilets.
- 98% of customer complaints/requests managed within 10 working days.

Campgrounds

- 100% of compliance with Camping Grounds Regulations 1985 by retaining the Certificate of Registration.
- 98% of complaints of Council-managed campgrounds are managed within 10 working days.
- Less than 16 complaints per annum about campground maintenance.

Swimming Pools – Rural Pools

- 70% of customers are satisfied with venues being well maintained.
- 100% of compliance with NZ5826 through regular water quality tests.
- 100% of lifeguards have a current Pool Lifeguard Practicing Certificate.
- Zero accidents reported per annum due to poor design or maintenance.
- 98% of customer complaints/requests are managed within 10 working days.

Swimming Pools - Powerco Aquatic Centre

- Number of users of PowerCo Aquatic Centre is greater than 95,000 per annum.
- 80% of users are satisfied with the venue being well maintained.
- 80% of users are satisfied with services provided by staff.
- PowerCo Aquatic Centre holds a current Poolsafe™ accreditation.
- Zero accidents reported per annum due to poor design or maintenance.
- Number of Learn to Swim enrolments are no less than 1,300 per annum.

TSB Hub

- Numbers of users of TSB Hub is greater than 147,000 per annum.
- 80% of users are satisfied with the venue being well maintained.
- 80% of users are satisfied with standard of service provided.
- Zero accidents reported per annum due to poor design or maintenance.

Highlights for 2014/15

Property

An upgrade of the Hawera Cemetery Shed (\$83,804) will be undertaken in 2014/15.

An upgrade of the playground at King Edward Park (\$83,775) will be undertaken in 2014/15.

The Council has committed to upgrading the toilets in Hawera's town centre, with one to be completed in 2014/15 (originally budgeted for in 2013/14).

Variations from the Long Term Plan

The capital expenditure differs from the LTP due to Stage 5 of TSB Hub not proceeding.

Funding Impact Statement – Recreation and Leisure

For the years ended 30th June	Annual Plan 2013/14 (\$000)	LTP Year 3 2014/15 (\$000)	Annual Plan 2014/15 (\$000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	3,474	3,408	3,767
Targeted Rates (other than a targeted rate for water supply)	0	0	0
Subsidies and grants for operating purposes	13	0	18
Fees, charges and targeted rates for water supply	660	697	678
Internal Charge and Overheads Recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	3,279	3,456	3,263
Total operating funding (A)	7,426	7,561	7,726
Applications of operating funding			
Payments to staff and suppliers	4,198	4,233	4,433
Finance Costs	1,587	1,592	1,539
Internal Charges and Overheads applied	1,019	1,062	1,023
Other operating funding applications	75	50	52
Total applications of operating funding (B)	6,879	6,937	7,047
Surplus (deficit) of operating funding (A-B)	547	624	679
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	544	(367)	(334)
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	6	1,732	5
Total sources of capital funding (C)	550	1,365	(329)
Applications of capital funding			
- To meet additional demand	0	0	0
- To improve the level of service	515	1,842	374
- To replace existing assets	992	325	349
Increase (decrease) in reserves	(410)	(178)	(373)
Increase (decrease) in investments	0	0	0
Total applications of capital funding (D)	1,097	1,989	350
Surplus (deficit) of capital funding (C -D)	(547)	(624)	(679)
Funding Balance ((A-B) + (C-D))	0	0	0
Excludes Depreciation of:	1,619	1,717	1,919

Funding Impact Statement Reconciliation for Recreation and Leisure

	Annual Plan 2013/14 (\$000)	LTP Year 3 2014/15 (\$000)	Annual Plan 2014/15 (\$000)
Income			
General rates, uniform annual general charges, rates penalties	3,474	3,408	3,767
Targeted Rates (other than a targeted rate for water supply)	0	0	0
Allocation of Investment Income	2,672	2,780	2,687
Other Income	1,286	3,105	1,277
Total	7,432	9,293	7,731
Expenditure			
Payments to staff and suppliers	4,198	4,233	4,433
Finance Costs	1,587	1,592	1,539
Internal Charges and Overheads applied	1,019	1,062	1,023
Other operating funding applications	75	50	52
Depreciation	1,619	1,717	1,919
Total	8,498	8,654	8,965
Surplus (Deficit)	(1,066)	639	(1,235)
Allocations			
Operating Surplus/(Deficit)	(1,066)	639	(1,235)
Depreciation	1,619	1,717	1,919
New Debt	1,192	370	383
Transfer from Reserves	410	178	373
Total	2,155	2,904	1,440
Capital Expenditure	1,507	2,167	723
Debt Repayment	648	737	717
Transfer to Reserves	0	0	0
Total	2,155	2,904	1,440

District Economy

The activities in this group include:

Economic Development

Tourism

Events

Economic Development

The economic growth of the District is supported by the Council through implementing its Economic Development Strategy which was adopted in May 2007 and reviewed in 2013. The Strategy identifies the Council's role in economic development and highlights issues and opportunities for the District. The Council also offers a business advisory service to provide practical assistance to businesses in the District.

Tourism

The South Taranaki i-SITE Visitor Centre is responsible for promoting the District's attractions and facilities to both visitors to the area and local residents. Services include providing regional and national information and booking and ticketing services for most travel services (including ferry, train and bus travel), tourism attractions, activities and accommodation throughout the country.

In conjunction with the other territorial authorities in Taranaki, the Council has a partnership with the region's economic development and tourism agency, Venture Taranaki Trust, to develop quality tourism experiences within the region and to attract visitors to the region through promotional activities. This contract has been in place since July 2004.

Events

The Council is involved with a range of events throughout the District and supports them through either sponsorship or financial support; facilitation of a local element of a regional or national event; or complete organisation of an event. The Council also co-ordinates the school holiday programme, Happening Holidays, which runs for two weeks during each school holiday break. Activities are aimed at the 8 - 15 year age group and range from arts and crafts to sports and recreation and trips outside of the District. The Programme is based in Hawera, however activities are held in other parts of the District from time to time and transport from outside the Hawera area is offered for some activities.

Performance Measures

Economic Development

- 350 existing businesses accessing the Business Advisory Service.
- 90% of businesses are satisfied with the service received from the Business Advisory Service.
- Four business support/training workshops held.
- 90% of participants are satisfied with the type/usefulness of workshops.
- Two painting incentives granted.
- Four business related promotions/articles per annum.
- Two lifestyle promotions per annum.
- 80,000 website hits per annum.
- One delegation to or from Harbin per annum.

Tourism

- Six promotions of South Taranaki as a visitor destination.
- 80,000 website hits per annum.

Events

- At least 6 events Council has provided or supported per annum.
- 95% of attendees are satisfied with selected Council events.
- 80% of times that attendance meets or exceeds the event targets.
- Zero serious incidents due to poor event management.

Variations from the Long Term Plan

The total expenditure is less than the LTP due to the realignment of the budget to reflect the actual spend for the last three years.

Funding Impact Statement – District Economy

For the years ended 30th June	Annual Plan 2013/14 (\$000)	LTP Year 3 2014/15 (\$000)	Annual Plan 2014/15 (\$000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	773	834	756
Targeted Rates (other than a targeted rate for water supply)	156	164	157
Subsidies and grants for operating purposes	0	0	0
Fees, charges and targeted rates for water supply	89	84	72
Internal Charge and Overheads Recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	203	209	185
Total operating funding (A)	1,221	1,291	1,170
Applications of operating funding			
Payments to staff and suppliers	644	742	798
Finance Costs	94	101	94
Internal Charges and Overheads applied	221	255	208
Other operating funding applications	186	172	53
Total applications of operating funding (B)	1,145	1,270	1,153
Surplus (deficit) of operating funding (A-B)	76	21	17
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	(12)	(21)	(21)
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
Total sources of capital funding (C)	(12)	(21)	(21)
Applications of capital funding			
- To meet additional demand	0	0	0
- To improve the level of service	8	0	0
- To replace existing assets	0	0	0
Increase (decrease) in reserves	56	0	(4)
Increase (decrease) in investments	0	0	0
Total applications of capital funding (D)	64	0	(4)
Surplus (deficit) of capital funding (C -D)	(76)	(21)	(17)
Funding Balance ((A-B) + (C-D))	0	0	0
Excludes Depreciation of:	7	4	7

Funding Impact Statement Reconciliation for District Economy

	Annual Plan 2013/14 (\$000)	LTP Year 3 2014/15 (\$000)	Annual Plan 2014/15 (\$000)
Income			
General rates, uniform annual general charges, rates penalties	773	834	756
Targeted Rates (other than a targeted rate for water supply)	156	164	157
Allocation of Investment Income	162	209	156
Other Income	130	84	102
Total	1,221	1,291	1,171
Expenditure			
Payments to staff and suppliers	644	742	798
Finance Costs	94	101	94
Internal Charges and Overheads applied	221	255	208
Other operating funding applications	186	172	53
Depreciation	7	4	7
Total	1,152	1,274	1,160
Surplus (Deficit)	69	17	11
Allocations			
Operating Surplus/(Deficit)	69	17	11
Depreciation	7	4	7
New Debt	8	1	0
Transfer from Reserves	0	0	4
Total	84	22	22
Capital Expenditure	8	0	0
Debt Repayment	20	22	22
Transfer to Reserves	56	0	0
Total	84	22	22

Community and Social Development

The activities in this group include:

Community Development

Pensioner Housing

Community Development

The Community Development Unit supports South Taranaki communities to develop and implement Council and community projects for local facilities and services. The communities are supported to achieve this through research and consultation, fund management and a collaborative approach to project management and securing funds from external sources.

Pensioner Housing

The Council owns 74 Pensioner Housing Units across the District. The Council is committed to providing safe, comfortable and affordable accommodation for tenants and to achieve this adopted a policy in October 2011 which provides minimum standards for housing which include separate bedrooms (ie not a bedsit), accessible showers and insulation. The Council also agreed to seek external funding for the installation of cost effective heating. The Council approved the sale of six bedsit units located in Patea and allocated funding to upgrade 60 of the remaining 68 units over five years (2012-17).

Performance Measures

Community Development

- 85% of participants in workshops and training sessions find the training useful.
- 66% of groups are satisfied with the support they receive.
- More than 50% of the cost of community led projects (supported by Council) funded from external sources.
- More than 33.3% of the total cost of Council led projects (completed in partnership with the community) funded from external sources.
- Four projects are successfully developed and implemented by youth with support from the Youth Facilitator.

Pensioner Housing

- 30% of Pensioner Housing units are rated good to very good using the minimum standards included in the Pensioner Housing Policy.
- Pensioner Housing rents will not exceed 80% of market rates.
- 80% of tenants are satisfied with the standard of maintenance of their accommodation.
- 88% of tenants are satisfied with the social support service provided.

Variations from the Long Term Plan

There are no significant variations for this activity from that planned in the 2012-22 LTP.

Funding Impact Statement – Community and Social Development

For the years ended 30th June	Annual Plan 2013/14	LTP Year 3 2014/15	Annual Plan 2014/15
	(\$000)	(\$000)	(\$000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	823	1,047	923
Targeted Rates (other than a targeted rate for water supply)	0	0	0
Subsidies and grants for operating purposes	0	0	0
Fees, charges and targeted rates for water supply	0	0	0
Internal Charge and Overheads Recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	483	513	490
Total operating funding (A)	1,306	1,560	1,413
Applications of operating funding			
Payments to staff and suppliers	1,043	1,091	998
Finance Costs	114	138	122
Internal Charges and Overheads applied	274	308	268
Other operating funding applications	1	1	1
Total applications of operating funding (B)	1,432	1,538	1,389
Surplus (deficit) of operating funding (A-B)	(126)	22	24
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	306	164	172
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
Total sources of capital funding (C)	306	164	172
Applications of capital funding			
- To meet additional demand	0	0	0
- To improve the level of service	343	222	227
- To replace existing assets	0	0	0
Increase (decrease) in reserves	(163)	(36)	(30)
Increase (decrease) in investments	0	0	0
Total applications of capital funding (D)	180	186	197
Surplus (deficit) of capital funding (C -D)	126	(22)	(24)
Funding Balance ((A-B) + (C-D))	0	0	0
Excludes Depreciation of:	225	256	273

Funding Impact Statement Reconciliation for Community and Social Development

	Annual Plan 2013/14 (\$000)	LTP Year 3 2014/15 (\$000)	Annual Plan 2014/15 (\$000)
Income			
General rates, uniform annual general charges, rates penalties	823	1,047	923
Targeted Rates (other than a targeted rate for water supply)	0	0	0
Allocation of Investment Income	209	220	197
Other Income	274	293	293
Total	1,306	1,560	1,413
Expenditure			
Payments to staff and suppliers	1,043	1,091	998
Finance Costs	114	138	122
Internal Charges and Overheads applied	274	308	268
Other operating funding applications	1	1	1
Depreciation	225	256	273
Total	1,657	1,794	1,662
Surplus (Deficit)	(351)	(234)	(249)
Allocations			
Operating Surplus/(Deficit)	(351)	(234)	(249)
Depreciation	225	256	273
New Debt	321	183	186
Transfer from Reserves	163	36	30
Total	358	241	240
Capital Expenditure	343	222	227
Debt Repayment	15	19	13
Transfer to Reserves	0	0	0
Total	358	241	240

Environment and Development

The activities in this group include:

Planning

Building Control

Licensing

- **Environmental Health**
- **Liquor Licensing**
- **Noise Control**
- **Parking**

Environmental Policy

Animal Services

Rural/Vegetation Fire

Planning

Planning involves applying the policy and provisions of the District Plan, in particular providing District Plan advice on subdivision and land use development. This service assists our community to undertake development within the District that is guided by policy set by the Council. It also involves processing approximately 180 resource consent applications (for land use and subdivision) each year and monitoring compliance with the District Plan and resource consent conditions.

Building Control

The purpose of this function is to ensure that buildings are safe and durable for people to occupy and use. It involves processing and inspecting building work for approximately 750 building consent applications each year. Building Warrants of Fitness are administered through monitoring of buildings and record management to assist building owners to protect people in their buildings, such as fire safety systems. Building Control also involves providing information on building matters to the trade and public.

Licensing

The Environmental Health activity protects public health. It involves educating food premise operators on safe food handling practices, as well as registering and inspecting premises that prepare or sell food. Dealing with nuisances that threaten public health is also an activity. Liquor Licensing involves regulatory activity on the sale and supply of alcohol to reduce the potential harm it can cause to society. It includes partnership strategies with the Police and the District Health Board to reduce liquor abuse and promote host responsibility. It also involves processing liquor licences and Managers Certificates. Noise Control involves responding to complaints involving excessive noise. Parking regulation is an important activity that ensures regulated parking spaces are used efficiently, plus a range of parking and vehicle safety matters are also regulated to protect the community.

Environmental Policy

Environmental Policy involves promoting sustainable management of the environment through the District Plan, including the review of the Plan, which is currently underway. It also involves funding initiatives to assist landowners to protect important indigenous habitats.

Animal Services

Animal Services provides a monitoring and enforcement service to the community to ensure that the potential adverse effects of dog ownership are mitigated and the positive aspects are encouraged. This service involves patrolling our communities, dealing with dog owners and taking necessary enforcement action. Dog registration and the National Dog Database are also a significant part of this activity. Bylaws relating to animals and Wandering Stock complaints are also attended to.

Rural/Vegetation Fire

The Taranaki Rural Fire Authority, (TRFA), of which South Taranaki District Council is a stakeholder undertakes all Rural Fire responsibilities throughout the Taranaki region. The TRFA is resourced by its stakeholder organisations and administered by a Board made up of the same stakeholders.

Performance Measures

Planning

- 85% of non-notified Land Use Consent Applications are processed within 10 working days.
- 85% of non-notified Subdivision Consent Applications are processed within 15 working days.
- 85% of limited Notified Resource Consent Applications not requiring a hearing are processed within 35 working days.
- 85% of notified and Limited Notified Resource Consent Applications requiring a hearing are processed within 70 working days.
- 85% of customers are satisfied or very satisfied with the service they have received.
- 85% of consents are monitored by their due date.

Building Control

- 95% of building consent applications processed within 15 working days.
- 95% of building inspections are carried out within 2 working days of request.
- 85% of survey respondents are satisfied or very satisfied with the Building Control service.

Licensing - Environmental Health

- 95% of new premises applications and renewal premises applications are processed within 10 working days.
- 100% of licensed premises are inspected annually.
- Less than 15 complaints received from food premises operators about standard of service per annum.

Licensing - Liquor Licensing

- Two council facilitated workshops to encourage host responsibility per annum.
- 100% of licensed premises that are annually inspected.
- 95% of unopposed Liquor Licence Applications are processed within 10 working days of receipt of all reports.

Licensing - Noise Control

- 90% of noise complaints are responded to within 1 hour.

Environmental Policy

- 90% of Plan Change projects are delivered in accordance with the Plan Change Programme.
- 100% of Plan Change projects that have dedicated periods of officer time set aside for talking with Iwi.
- 80% of participants who find Environmental Policy and Planning workshops for Iwi/Hapu useful and effective.

Animal Services

- 97% of reported serious dog or wandering stock incidents responded to within 4 hours.
- 97% of reported general dog incidents are responded to within 1 working day.

Rural/Vegetation Fire

- 90% of significant fire calls attended within 1 hour of pager notification.
- 100% of fire permits are issued within 5 working days.

Highlights for 2014/15

'Adopt a Dog' Programme

Animal Control Officers have been concentrating their efforts to improve the number of dogs being re-housed at the pound. A total of 30 dogs have found new homes in the last six months compared to 44 for the previous year. Every effort is made to re-house dogs to suitable families and increased advertising on the Council Facebook page, the Council website, 'Pets on the Net', posters in key locations and at the local Vet Clinic and SPCA, has seen a positive response by the public.

Variations from the Long Term Plan

The total expenditure differs from the LTP due to the costs relating to the District Plan Review (originally the total costs of this review was spread over a number of years in the LTP) which started in 2013/14 and will continue in 2014/15, additional costs to complete a Town Centre Development Plan and increased costs relating to the District Licensing Committee.

Funding Impact Statement – Environment and Development

For the years ended 30th June	Annual Plan 2013/14 (\$000)	LTP Year 3 2014/15 (\$000)	Annual Plan 2014/15 (\$000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	1,457	1,427	1,403
Targeted Rates (other than a targeted rate for water supply)	0	0	0
Subsidies and grants for operating purposes	0	0	0
Fees, charges and targeted rates for water supply	1,015	1,094	1,127
Internal Charge and Overheads Recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	832	815	958
Total operating funding (A)	3,304	3,336	3,488
Applications of operating funding			
Payments to staff and suppliers	2,161	2,140	2,982
Finance Costs	16	16	15
Internal Charges and Overheads applied	957	1,042	956
Other operating funding applications	104	88	0
Total applications of operating funding (B)	3,238	3,286	3,953
Surplus (deficit) of operating funding (A-B)	66	50	(465)
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	(26)	16	31
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
Total sources of capital funding (C)	(26)	16	31
Applications of capital funding			
- To meet additional demand	0	0	0
- To improve the level of service	0	0	47
- To replace existing assets	0	23	22
Increase (decrease) in reserves	40	42	(503)
Increase (decrease) in investments	0	0	0
Total applications of capital funding (D)	40	66	(434)
Surplus (deficit) of capital funding (C -D)	(66)	(50)	465
Funding Balance ((A-B) + (C-D))	0	0	0
Excludes Depreciation of:	66	49	44

Funding Impact Statement Reconciliation for Environment and Development

	Annual Plan 2013/14	LTP Year 3 2014/15	Annual Plan 2014/15
	(\$000)	(\$000)	(\$000)
Income			
General rates, uniform annual general charges, rates penalties	1,457	1,427	1,403
Targeted Rates (other than a targeted rate for water supply)	0	0	0
Allocation of Investment Income	312	296	362
Other Income	1,535	1,613	1,722
Total	3,304	3,336	3,487
Expenditure			
Payments to staff and suppliers	2,161	2,140	2,982
Finance Costs	16	16	15
Internal Charges and Overheads applied	957	1,042	956
Other operating funding applications	104	88	0
Depreciation	66	49	44
Total	3,304	3,335	3,997
Surplus (Deficit)	0	1	(510)
Allocations			
Operating Surplus/(Deficit)	0	1	(510)
Depreciation	66	49	44
New Debt	0	16	65
Transfer from Reserves	0	0	503
Total	66	66	102
Capital Expenditure	0	23	69
Debt Repayment	26	0	33
Transfer to Reserves	40	43	0
Total	66	66	102

Water Supply Services

Our water supplies provide an average of 43,000 m³ of drinking water each day to eight urban and four rural areas to meet the demand of residential, agricultural and industrial customers. Water is available 24 hours a day seven days a week and requires a high level of treatment to meet the quality standards set by the Government.

Performance measures

- Zero events per annum where consumers are without water for >10 hours.
- ≤ 50 complaints received about poor pressure per annum.
- ≤ 50 complaints about water quality per annum.
- 100% of compliance with current NZ Drinking Water Standards (for bacteria).
- ≥ 5 water conservation promotions per annum.
- 90% of times each water schemes' minimum night flow targets are met.
- 100% of compliance with resource consents for abstraction.
- 100% of times major capital projects (\$200,000+) are completed within budget.

Highlights for 2014/15

The Council are approaching the completion of a major investment programme to upgrade the water treatment plants to comply with the Drinking Water Standards. Waimate West, which supplies Kaponga and Manaia and a large rural area is under construction and will be commissioned in spring 2014. With some improvements to Wai-inu and Waverley Beach boreholes, all urban areas are receiving water which is compliant with the Standards in 2014/15.

Renewing pipes and equipment that reach the end of their useful lives is an on-going commitment and will see \$1.2 million spent on urban water supplies and \$1.3 million at Waimate West during 2014/15.

The contract for the reticulation maintenance will be retendered in early 2014 with the expected start date of the new contract in mid-2014.

Variations from the Long Term Plan

The total capital expenditure differs from the LTP due to additional projects: Patea and Waverley Fluoridation and Inaha seismic strengthening of the water reservoir.

Funding Impact Statement – Water Supply Services

For the years ended 30th June	Annual Plan 2013/14 (\$000)	LTP Year 3 2014/15 (\$000)	Annual Plan 2014/15 (\$000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	0	0	0
Targeted Rates (other than a targeted rate for water supply)	3,966	4,170	3,889
Subsidies and grants for operating purposes	0	0	0
Fees, charges and targeted rates for water supply	7,248	7,625	7,526
Internal Charge and Overheads Recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	308	340	282
Total operating funding (A)	11,522	12,135	11,697
Applications of operating funding			
Payments to staff and suppliers	3,194	2,944	3,114
Finance Costs	2,947	3,237	3,206
Internal Charges and Overheads applied	1,342	2,090	1,302
Other operating funding applications	15	46	37
Total applications of operating funding (B)	7,498	8,317	7,659
Surplus (deficit) of operating funding (A-B)	4,024	3,818	4,038
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	7,747	(253)	(362)
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	257
Total sources of capital funding (C)	7,747	(253)	(105)
Applications of capital funding			
- To meet additional demand	0	0	0
- To improve the level of service	8,420	754	1,295
- To replace existing assets	3,567	2,608	2,888
Increase (decrease) in reserves	(216)	203	(250)
Increase (decrease) in investments	0	0	0
Total applications of capital funding (D)	11,771	3,565	3,933
Surplus (deficit) of capital funding (C -D)	(4,024)	(3,818)	(4,038)
Funding Balance ((A-B) + (C-D))	0	0	0
Excludes Depreciation of:	3,572	4,381	4,775

Funding Impact Statement Reconciliation for Water Supply Services

	Annual Plan 2013/14	LTP Year 3 2014/15	Annual Plan 2014/15
	(\$000)	(\$000)	(\$000)
Income			
General rates, uniform annual general charges, rates penalties	0	0	0
Targeted Rates (other than a targeted rate for water supply)	3,966	4,170	3,889
Allocation of Investment Income	0	0	0
Other Income	7,556	7,965	8,065
Total	11,522	12,135	11,954
Expenditure			
Payments to staff and suppliers	3,194	2,944	3,114
Finance Costs	2,947	3,237	3,206
Internal Charges and Overheads applied	1,342	2,090	1,302
Other operating funding applications	15	46	37
Depreciation	3,572	4,381	4,775
Total	11,070	12,698	12,434
Surplus (Deficit)	452	(563)	(480)
Allocations			
Operating Surplus/(Deficit)	452	(563)	(480)
Depreciation	3,572	4,381	4,775
New Debt	9,576	700	891
Transfer from Reserves	216	0	250
Total	13,816	4,518	5,436
Capital Expenditure	11,987	3,362	4,183
Debt Repayment	1,829	953	1,253
Transfer to Reserves	0	203	0
Total	13,816	4,518	5,436

Roading and Footpaths

The Council is a “Road Controlling Authority” and is legally responsible for control of its road network. It recognises that the New Zealand Transport Agency (NZTA) operates and maintains the state highway network and interfaces with the Council’s local road network. The Council delivers the Regional Road Safety Programme through a contract with the NZTA. This involves working with communities to identify and address our own road safety issues through the sub-contracting of a number of education programmes and the administration of the Regional Road Safety Project Fund.

Performance measures

- 92% (plus or minus 2%) of roads meeting the roughness standard (deviation of true plane) remains stable or improves over a 5 year moving average.
- 79% of road users are satisfied with the condition of Council roads.
- Less than 11 reported crashes due to road condition factors per annum.
- 3km of narrow roads (with traffic count greater than 100 per day) are widened each year.
- 100% of road access is restored by detour or reopened within 24 hours.
- 100% of footpaths defects are made safe within 48 hours.
- 100% of road pavement defects are fixed within 24 hours if urgent or 48 hours if minor.

Highlights for 2014/15

Projects incorporated in the Renewals Programme include the cyclic renewal of roads and footpaths in the following approximate annual quantities:

- Reseal 100 km of road
- 15 km of pavement rehabilitation; and
- Approximately 1 km of footpath and/or kerb and channel.

No bridges are proposed to be replaced in 2014/15.

Variations from the Long Term Plan

NZTA’s level of funding for both operational maintenance and capital has been decreased (nationally) so the Council’s budget has been reduced accordingly to match the NZTA contribution and to avoid an otherwise increase on the roading rate.

Funding Impact Statement – Roading and Footpaths

For the years ended 30th June	Annual Plan 2013/14 (\$000)	LTP Year 3 2014/15 (\$000)	Annual Plan 2014/15 (\$000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	44	47	45
Targeted Rates (other than a targeted rate for water supply)	6,810	7,456	6,925
Subsidies and grants for operating purposes	3,864	4,368	4,376
Fees, charges and targeted rates for water supply	0	0	0
Internal Charge and Overheads Recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	1,177	1,194	1,136
Total operating funding (A)	11,895	13,065	12,482
Applications of operating funding			
Payments to staff and suppliers	7,435	8,387	7,522
Finance Costs	281	263	259
Internal Charges and Overheads applied	187	214	204
Other operating funding applications	1	1	1
Total applications of operating funding (B)	7,904	8,865	7,986
Surplus (deficit) of operating funding (A-B)	3,991	4,200	4,496
Sources of capital funding			
Subsidies and grants for capital expenditure	3,384	3,969	3,094
Development and financial contributions	0	0	0
Increase (decrease) in debt	(130)	(130)	(134)
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
Total sources of capital funding (C)	3,254	3,839	2,960
Applications of capital funding			
- To meet additional demand	0	0	0
- To improve the level of service	661	1,039	1,013
- To replace existing assets	6,466	6,933	6,443
Increase (decrease) in reserves	118	67	0
Increase (decrease) in investments	0	0	0
Total applications of capital funding (D)	7,245	8,039	7,456
Surplus (deficit) of capital funding (C -D)	(3,991)	(4,200)	(4,496)
Funding Balance ((A-B) + (C-D))	0	0	0
Excludes Depreciation of:	6,010	6,418	6,064

Funding Impact Statement Reconciliation for Roading and Footpaths

	Annual Plan 2013/14	LTP Year 3 2014/15	Annual Plan 2014/15
	(\$000)	(\$000)	(\$000)
Income			
General rates, uniform annual general charges, rates penalties	44	47	45
Targeted Rates (other than a targeted rate for water supply)	6,810	7,456	6,925
Allocation of Investment Income	1,177	1,194	1,141
Other Income	7,248	8,337	7,465
Total	15,279	17,034	15,576
Expenditure			
Payments to staff and suppliers	7,435	8,387	7,522
Finance Costs	281	263	259
Internal Charges and Overheads applied	187	214	204
Other operating funding applications	1	1	1
Depreciation	6,010	6,418	6,064
Total	13,914	15,283	14,050
Surplus (Deficit)	1,365	1,751	1,525
Allocations			
Operating Surplus/(Deficit)	1,365	1,751	1,525
Depreciation	6,010	6,418	6,064
New Debt	0	0	0
Transfer from Reserves	0	0	0
Total	7,375	8,169	7,589
Capital Expenditure	7,127	7,972	7,455
Debt Repayment	130	130	134
Transfer to Reserves	118	67	0
Total	7,375	8,169	7,589

Stormwater Network

The purpose of our stormwater infrastructure is to mitigate the risk of flooding of buildings and to avoid or reduce ponding on roads that could create safety hazards, except in extreme rainfall events.

The Council manages and maintains stormwater assets made up of: culverts, channels, collectors, outfalls and a stormwater reticulation network with manholes to effectively divert stormwater from roads to natural water courses. Stormwater from residential properties is required to be dealt with on the property via soakage, not through the Council's stormwater system.

Performance measures

- Less than 10 reported flooding incidents of occupied properties.
- 95% of priority 1 events are responded to within 1 hour of notification.
- 80% of priority 2 events are responded to within 2 working days of notification.

Highlights for 2014/15

The contract for the reticulation maintenance will be retendered in early 2014 with the expected start date of the new contract in mid-2014.

Variations from the Long Term Plan

There are no significant variations for this activity from that planned in the 2012-22 LTP.

Funding Impact Statement – Stormwater Network

For the years ended 30th June	Annual Plan 2013/14 (\$000)	LTP Year 3 2014/15 (\$000)	Annual Plan 2014/15 (\$000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	571	586	588
Targeted Rates (other than a targeted rate for water supply)	5	6	6
Subsidies and grants for operating purposes	0	0	0
Fees, charges and targeted rates for water supply	0	0	0
Internal Charge and Overheads Recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	121	120	121
Total operating funding (A)	697	712	715
Applications of operating funding			
Payments to staff and suppliers	260	204	261
Finance Costs	180	176	186
Internal Charges and Overheads applied	194	243	176
Other operating funding applications	0	0	2
Total applications of operating funding (B)	634	623	625
Surplus (deficit) of operating funding (A-B)	63	89	90
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	23	(7)	(26)
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
Total sources of capital funding (C)	23	(7)	(26)
Applications of capital funding			
- To meet additional demand	0	0	0
- To improve the level of service	110	0	0
- To replace existing assets	36	88	92
Increase (decrease) in reserves	(60)	(6)	(28)
Increase (decrease) in investments	0	0	0
Total applications of capital funding (D)	86	82	64
Surplus (deficit) of capital funding (C -D)	(63)	(89)	(90)
Funding Balance ((A-B) + (C-D))	0	0	0
Excludes Depreciation of:	433	442	426

Funding Impact Statement Reconciliation for Stormwater Network

	Annual Plan 2013/14	LTP Year 3 2014/15	Annual Plan 2014/15
	(\$000)	(\$000)	(\$000)
Income			
General rates, uniform annual general charges, rates penalties	571	586	588
Targeted Rates (other than a targeted rate for water supply)	5	6	6
Allocation of Investment Income	121	120	121
Other Income	0	0	0
Total	697	712	715
Expenditure			
Payments to staff and suppliers	260	204	261
Finance Costs	180	176	186
Internal Charges and Overheads applied	194	243	176
Other operating funding applications	0	0	2
Depreciation	433	442	426
Total	1,067	1,065	1,051
Surplus (Deficit)	(370)	(353)	(336)
Allocations			
Operating Surplus/(Deficit)	(370)	(353)	(336)
Depreciation	433	442	426
New Debt	146	117	92
Transfer from Reserves	60	6	28
Total	269	212	210
Capital Expenditure	145	88	92
Debt Repayment	124	124	118
Transfer to Reserves	0	0	0
Total	269	212	210

Waste Services - Wastewater

Wastewater services include the collection, piping, treatment and disposal of all wastewater from both residents and businesses served by the Council's wastewater systems located in Hawera (includes Normanby), Eltham, Patea, Waverley, Opunake, Manaia, Kaponga and Wai-inu Beach. The treated wastewater is discharged to natural waters (streams, rivers or the ocean) or onto land in accordance with resource consent conditions to ensure public health and environmental standards are met.

Performance measures

- Zero sewerage overflows into occupied buildings are due to faults in the public wastewater system.
- Less than 5 customer complaints per year relating to odours from wastewater pump stations or treatment facilities.
- Less than 8 pump station overflows per year.
- 100% of compliance with discharge standards.

Highlights for 2014/15

The Advanced Microbial Digestion (Bugs Trial) is continuing to prove successful. To date, approximately 45% of the sludge has been removed from the Hawera Wastewater Pond 1 and the balance is forecast to be removed over the next 12 months. Due to this continued success and also the increased performance of Pond 1 compared to Pond 2, it has been decided to begin the process in Pond 2 as well. Sludge is also being biologically removed from the Waverley Wastewater Pond and is showing excellent results.

The contract for the reticulation maintenance will be retendered in early 2014 with the expected start date of the new contract to coincide with the start of the 2014/15 financial year. The costs associated with the maintenance contract activities are budgeted to rise with inflation.

It is proposed to introduce a draft Trade Waste Bylaw for public consultation in 2014, which the Council may adopt in 2014/15. The full implications of a Trade Waste Bylaw will be published through industry-specific and public consultation in 2014 – it is expected that the Council's sampling and monitoring costs will increase, and new charges will be calculated to recover the cost of sampling and monitoring as well as the cost of treatment for trade wastes.

Variations from the Long Term Plan

There are no significant variations for this activity from that planned in the 2012-22 LTP.

Funding Impact Statement – Waste Services – Wastewater

For the years ended 30th June	Annual Plan 2013/14	LTP Year 3 2014/15	Annual Plan 2014/15
	(\$000)	(\$000)	(\$000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	0	0	0
Targeted Rates (other than a targeted rate for water supply)	3,707	3,899	3,816
Subsidies and grants for operating purposes	0	0	0
Fees, charges and targeted rates for water supply	66	109	85
Internal Charge and Overheads Recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	277	289	422
Total operating funding (A)	4,050	4,297	4,323
Applications of operating funding			
Payments to staff and suppliers	1,972	1,773	1,991
Finance Costs	1,379	1,556	1,431
Internal Charges and Overheads applied	382	517	352
Other operating funding applications	15	36	33
Total applications of operating funding (B)	3,748	3,882	3,807
Surplus (deficit) of operating funding (A-B)	302	415	516
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	2,072	957	733
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
Total sources of capital funding (C)	2,072	957	733
Applications of capital funding			
- To meet additional demand	333	339	348
- To improve the level of service	293	17	0
- To replace existing assets	1,701	949	1,119
Increase (decrease) in reserves	47	67	(218)
Increase (decrease) in investments	0	0	0
Total applications of capital funding (D)	2,374	1,372	1,249
Surplus (deficit) of capital funding (C -D)	(302)	(415)	(516)
Funding Balance ((A-B) + (C-D))	0	0	0
Excludes Depreciation of:	1,698	1,978	1,936

Funding Impact Statement Reconciliation for Waste Services – Wastewater

	Annual Plan 2013/14	LTP Year 3 2014/15	Annual Plan 2014/15
	(\$000)	(\$000)	(\$000)
Income			
General rates, uniform annual general charges, rates penalties	0	0	0
Targeted Rates (other than a targeted rate for water supply)	3,707	3,899	3,816
Allocation of Investment Income	0	0	0
Other Income	343	398	507
Total	4,050	4,297	4,323
Expenditure			
Payments to staff and suppliers	1,972	1,773	1,991
Finance Costs	1,379	1,556	1,431
Internal Charges and Overheads applied	382	517	352
Other operating funding applications	15	36	33
Depreciation	1,698	1,978	1,936
Total	5,446	5,860	5,743
Surplus (Deficit)	(1,396)	(1,563)	(1,420)
Allocations			
Operating Surplus/(Deficit)	(1,396)	(1,563)	(1,420)
Depreciation	1,698	1,978	1,936
New Debt	2,368	1,300	1,179
Transfer from Reserves	0	0	218
Total	2,670	1,715	1,913
Capital Expenditure	2,327	1,305	1,469
Debt Repayment	296	343	444
Transfer to Reserves	47	67	0
Total	2,670	1,715	1,913

Solid Waste

The Council operates a kerbside collection service to collect waste and recyclables from households in the District's towns and along the main collection routes. This also includes a fortnightly voluntary green waste collection service on a user-pays basis.

Seven transfer stations (in Hawera, Manaia, Eltham, Opunake, Patea, Waverley and Waitotara) give the public and business operators access to waste disposal facilities. All refuse from the District is brought into the Hawera Transfer Station where it is compacted and transported to the Colson Road Landfill in New Plymouth.

Performance measures

- Zero complaints received for missed street collection per annum.
- 100% of waste bins are collected within 48 hours of a genuine missed collection being reported.
- 90% of customers are satisfied with the solid waste collection service.
- On average less than 5 complaints received per collection for genuine missed bin collections.
- Less than 5 complaints received about poor maintenance, noise or smell per annum.
- Zero accidents reported due to poor design or maintenance.
- 27% of waste diverted from the landfill each year.

Highlights for 2014/15

The contract for the kerbside collection and management and operation of transfer stations was retendered in 2013/14 and will take effect from October 2015. This new contract also makes provision for the separate collection of glass.

Variations from the Long Term Plan

The difference in projected expenditure mainly relates to the contractor costs. During 2012/13 and 2013/14 the increases were not as much as anticipated thus the projection is based on lower costs.

Funding Impact Statement – Solid Waste

For the years ended 30th June	Annual Plan 2013/14 (\$000)	LTP Year 3 2014/15 (\$000)	Annual Plan 2014/15 (\$000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	708	812	599
Targeted Rates (other than a targeted rate for water supply)	1,890	2,047	2,076
Subsidies and grants for operating purposes	0	0	0
Fees, charges and targeted rates for water supply	685	739	686
Internal Charge and Overheads Recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	685	847	795
Total operating funding (A)	3,968	4,445	4,156
Applications of operating funding			
Payments to staff and suppliers	3,452	4,078	3,450
Finance Costs	261	279	236
Internal Charges and Overheads applied	272	352	280
Other operating funding applications	0	0	0
Total applications of operating funding (B)	3,985	4,709	3,966
Surplus (deficit) of operating funding (A-B)	(17)	(264)	190
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	19	(48)	(114)
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
Total sources of capital funding (C)	19	(48)	(114)
Applications of capital funding			
- To meet additional demand	0	0	0
- To improve the level of service	166	0	0
- To replace existing assets	17	0	0
Increase (decrease) in reserves	(181)	(312)	76
Increase (decrease) in investments	0	0	0
Total applications of capital funding (D)	2	(312)	76
Surplus (deficit) of capital funding (C -D)	17	264	(190)
Funding Balance ((A-B) + (C-D))	0	0	0
Excludes Depreciation of:	58	62	63

Funding Impact Statement Reconciliation for Solid Waste

	Annual Plan 2013/14	LTP Year 3 2014/15	Annual Plan 2014/15
	(\$000)	(\$000)	(\$000)
Income			
General rates, uniform annual general charges, rates penalties	708	812	599
Targeted Rates (other than a targeted rate for water supply)	1,890	2,047	2,076
Allocation of Investment Income	146	162	118
Other Income	1,224	1,424	1,363
Total	3,968	4,445	4,156
Expenditure			
Payments to staff and suppliers	3,452	4,078	3,450
Finance Costs	261	279	236
Internal Charges and Overheads applied	272	352	280
Other operating funding applications	0	0	0
Depreciation	58	62	63
Total	4,043	4,771	4,029
Surplus (Deficit)	(75)	(326)	127
Allocations			
Operating Surplus/(Deficit)	(75)	(326)	127
Depreciation	58	62	63
New Debt	183	95	0
Transfer from Reserves	181	312	0
Total	347	143	190
Capital Expenditure	183	0	0
Debt Repayment	164	143	114
Transfer to Reserves	0	0	76
Total	347	143	190

Support Services (reallocated overheads)

Support Services are an essential part of ensuring the Council operates in an effective and efficient manner, meeting its statutory obligations, and is able to work towards the achievement of our community outcomes.

These activities are internally focused and do not have a direct output to the community, rather they are internal support systems for those activities that do. As the Support Services activities are internal services there are no LTP levels of service or performance measures, however they have their own Business Plans.

This activity includes some of the following functions:

- Contact Centre
- Corporate Support and Planning
- Finance and Business Services
- Information Technology and Records Management
- Human Resources
- Property and Legal
- Iwi Liaison

Variations from the Long Term Plan

The difference in projected expenditure represents some of the staff costs now shown in various activities instead of reallocated overheads.

Funding Impact Statement – Reallocated Activity

For the years ended 30th June	Annual Plan 2013/14 (\$000)	LTP Year 3 2014/15 (\$000)	Annual Plan 2014/15 (\$000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	34	39	39
Targeted Rates (other than a targeted rate for water supply)	30	0	57
Subsidies and grants for operating purposes	0	0	0
Fees, charges and targeted rates for water supply	0	0	0
Internal Charge and Overheads Recovered	9,867	11,310	9,711
Local authorities fuel tax, fines, infringement fees and other receipts	3,722	3,683	4,164
Total operating funding (A)	13,653	15,032	13,971
Applications of operating funding			
Payments to staff and suppliers	7,707	8,714	7,540
Finance Costs	317	257	348
Internal Charges and Overheads applied	2,366	2,515	2,340
Other operating funding applications	111	134	102
Total applications of operating funding (B)	10,501	11,620	10,330
Surplus (deficit) of operating funding (A-B)	3,152	3,412	3,642
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	398	160	145
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
Total sources of capital funding (C)	398	160	145
Applications of capital funding			
- To meet additional demand	0	0	0
- To improve the level of service	458	309	315
- To replace existing assets	84	55	56
Increase (decrease) in reserves	3,008	3,208	3,416
Increase (decrease) in investments	0	0	0
Total applications of capital funding (D)	3,550	3,572	3,787
Surplus (deficit) of capital funding (C -D)	(3,152)	(3,412)	(3,642)
Funding Balance ((A-B) + (C-D))	0	0	0
Excludes Depreciation of:	669	708	681

Funding Impact Statement Reconciliation for Reallocated Activity

	Annual Plan 2013/14	LTP Year 3 2014/15	Annual Plan 2014/15
	(\$000)	(\$000)	(\$000)
Income			
General rates, uniform annual general charges, rates penalties	34	39	39
Targeted Rates (other than a targeted rate for water supply)	30	0	57
Allocation of Investment Income	0	0	0
Other Income	13,589	14,993	13,875
Total	13,653	15,032	13,971
Expenditure			
Payments to staff and suppliers	7,707	8,714	7,540
Finance Costs	317	257	348
Internal Charges and Overheads applied	2,366	2,515	2,340
Other operating funding applications	111	134	102
Depreciation	669	708	681
Total Expenditure	11,170	12,328	11,011
Surplus (Deficit)	2,483	2,704	2,961
Allocations			
Operating Surplus/(Deficit)	2,483	2,704	2,961
Depreciation	669	708	681
New Debt	483	249	290
Transfer from Reserves	0	0	0
Total	3,635	3,661	3,932
Capital Expenditure	542	364	371
Debt Repayment	85	89	145
Transfer to Reserves	3,008	3,208	3,416
Total	3,635	3,661	3,932

Assumptions

General Forecasting Assumptions

Item	Assumption	Risk	Level of risk and uncertainty	Commentary on potential financial effect and implications
Population change	Nil or negligible population growth included.	That the population will continue to decline or will increase at a faster rate.	Low	<p>The Council considers the high projection series of Statistics New Zealand to be conservative when combined with BERL's economic development projection for the Taranaki Region. Taranaki is expected to out-perform national economic growth indicators because of its oil and gas industry, strong engineering/manufacturing base and strong dairy base.</p> <p>The population is likely to grow within Hawera but will continue to decline in other areas within the District, continuing the recent trends, as farm amalgamations continue and new coastal properties develop predominantly as holiday homes. The District has a wide range of housing stock that is considered affordable relative to other areas and will assist in attracting migrants.</p>
Rating base change	There will be no change in the rating database.	That the rating base will increase and infrastructure will not be in place.	Low	The District's property valuation increased marginally with the number of rateable properties increasing by less than 1%.

Item	Assumption	Risk	Level of risk and uncertainty	Commentary on potential financial effect and implications
Residential, Commercial and Industrial development	Growth in Hawera for new dwellings has reached a plateau and will remain stable over the term of the Plan. Sporadic growth may continue in the commercial and industrial markets of Hawera and Normanby.	New dwelling numbers and commercial and industrial development in Hawera will continue to rise with continued pressure on Council services to meet demands.	Low	<p>South Taranaki has seen declining numbers for new dwellings in the past three years and currently has over 200 consented subdivision lots (a five year lag is possible before building). The Council has adopted an Urban Growth Strategy for Hawera and Normanby which signal both residential, commercial and industrial growth which has been supported with an Urban Growth District Plan Change for these towns providing new residential, commercial and industrial zonings. Coastal residential development is expected to continue to occur at similar rates.</p> <p>We have planned for the potential demand for water supply and wastewater services in the Hawera area.</p>
Economic growth	Annual economic growth will be modest (2%) over the year.	Businesses requiring significant water resources and wastewater capacity may be required to provide their own water and wastewater services.	Medium	The oil and gas industry will continue to grow which will have positive flow-on effects to engineering services and will assist with arresting the District's population decline. Infrastructural renewals and demand management practices are planned to accommodate business growth in the medium term. The Council has adopted an Economic Development Strategy which is aimed at being "Open for Business". This is underpinned by the Hawera and Normanby Urban Growth Strategy and provision of new zoning to facilitate growth. The need to adjust our capital work infrastructure programme will need regular review to meet demands especially from new commercial and industrial development should this occur.

Item	Assumption	Risk	Level of risk and uncertainty	Commentary on potential financial effect and implications
Natural and biological disasters	No emergency budget has been allowed for the repair of infrastructure damaged by any future natural disasters occurring over the life of the Plan.	That a disaster occurs which affects roads, water or wastewater systems.	Low	The Council is a member of the Local Authority Protection Programme which provides cover up to 40% of damage to major infrastructure assets in the event of a natural disaster. The Council is part of the Regional Emergency Management Group which has emergency plans in place including a Pandemic Plan.
Climate change	Climate change may affect the District over the medium to long term in line with predicted national changes.	Legislation will be enforced earlier than projected and affect economic growth adversely. More frequent and severe weather events will affect our built environment risking the roading network, stormwater and water supplies.	Low Medium	Whilst the risk of legislation being enforced earlier than projected is low the uncertainty of the effects of climate change is high. This is evidenced by the range of severity of effects predicted by various researchers. Severe weather events are becoming more frequent; parts of the District are prone to rising rivers with associated flooding and strong wind events. Rivers rising fast risk bridges, water intakes and roading networks. Contingency planning is part of the asset management planning that is continually reviewed and updated.
Emissions Trading Scheme	The Emissions Trading Scheme will have a significant increase on Council expenditure.	The Government review could result in more severe financial consequences.	Low	Legislation is in place for the forestry sector and while the Council's current forestry holdings are small the carbon tax payable on harvesting will have an insignificant effect on budgets. The full impact of the methane tax has been budgeted for refuse disposal, which has a significant effect on the cost of disposal from 2013/14.

Item	Assumption	Risk	Level of risk and uncertainty	Commentary on potential financial effect and implications
Recreation	The Council's role in providing recreational infrastructure will continue. Providing informal sporting activities will increase along with a greater role administering leisure and recreational activities.	Increasing demand for recreational activities which require greater resources from the Council.	Medium	The Council continues to provide a significant investment in recreation facilities throughout the District. TSB Hub development, pool upgrades across the District, walkway developments and heritage/arts trails are principal foundations to the Council's commitment to recreation and leisure in the District. TSB Hub is also a key part in Council's strategy to provide facilities which will retain existing residents and attract new ones. The Council recognises the changes occurring in the recreation market with more informal activities becoming important. The Council's role in being more actively involved in recreation events is acknowledged given the limited number of community volunteers available, further resourcing may be required to meet future demands.
Inflation	The estimates within the Plan have had inflation adjustors applied to them.	That inflation will be different from that predicted.	Medium	Inflation has been predicted by Council Officers after taking into account the estimates provided by BERL (September 2013) for the six classes.
Legislation	The Council will continually respond and adjust to changing legislation.	This may result in over-expenditure in some areas where significant changes are not foreseen and able to be budgeted for.	Low	There will be limited impact as historically Central Government legislation changes give the Council time to plan and implement as required.
Resource Consents	There will be no significant tightening of our resource consent conditions over the life of this Plan and renewals of resource consents will be granted.	Resource consent conditions tighten and costs increase to meet them.	Low	There will be limited impact as we have a good relationship with Taranaki Regional Council and historically have been able to renew our resource consents or find solutions that fit within our operational or capital project budgets.
Service Levels	Service levels for all activities remain constant unless stated within the activity pages.	The community expect a higher level of service but with no increase in costs.	Low	Good two-way communication with our communities ensures that expectations of this nature are limited.

Item	Assumption	Risk	Level of risk and uncertainty	Commentary on potential financial effect and implications
Estimates of contribution	The estimated contributions for engineering projects will be received from third parties.	The contributions are lower than estimated.	Low	The contributions to be received for specific engineering projects have been estimated by the engineers and in some cases are subject to negotiation with the industry involved. Historically negotiations have met estimations and it is considered there will be limited impact.
LGFA Guarantee	Each of the shareholders of the LGFA is a party to a Deed of Guarantee, whereby the parties to the deed guarantee the obligations of the LGFA and the guarantee obligations of other participating local authorities to the LGFA, in the event of default.	In the event of a default by the LGFA, each guarantor would be liable to pay a proportion of the amount owing. The proportion to be paid by each respective guarantor is set in relation to each guarantor's relative rates income.	Low	The Council believes the risk of the guarantee being called on and any financial loss arising from the guarantee is low. The likelihood of a local authority borrower defaulting is extremely low and all of the borrowings by a local authority from the LGFA are secured by a rates charge.

General Financial Forecasting Assumptions:

Item	Assumption	Risk	Level of risk and uncertainty	Commentary and implications	Sensitivity Analysis
Useful asset life	The useful asset life reflects the best estimate available as at forecast date and is based on current asset information held.	That the useful asset life information held is incomplete or inaccurate and subsequent depreciation calculations will result in incorrect revenue setting meaning rates are either too high or too low. Insufficient funds may not be available.	Medium	Details relating to the Council's current estimates of useful life are recorded within the depreciation note in the accounting policies. An updated identification, assessment and valuation of our infrastructural assets, park assets and operational buildings were completed in June 2011 and the results are incorporated within this Plan.	If there are any changes to useful asset life, it will have an impact on the Council's future depreciation and renewals expenditure. If the useful life of an asset increases, it will reduce the future depreciation and delay the renewal schedules. The Council believes the current useful asset lives reflects the true condition of its assets.
Depreciation	Depreciation for the re-valued asset values has been calculated annually using the Council's inflation factors as a proxy for the adjusted re-valued asset values.	Revaluation adjustments are different to those which are forecast. That detailed components of new assets will be different from the inflation factors, requiring different depreciation rates.	Low	The depreciation cost will depend on the projects completed. Changes in the project detail (both WIP and future projects) will impact on the depreciation calculation.	The Council's depreciation is driven by Asset Management Plans and through the useful life of assets. The Council's projected depreciation totals \$16.5m per annum. If depreciation increases, the Council will have more funded depreciation as a result and can use it to pay for capital expenditures. A 5% increase in depreciation will have a maximum impact of about 2.0% on district rates, a maximum of \$7 for water targeted rates and \$0.01 - \$0.05 per m ³ on various water schemes. A 5% increase in depreciation will have a maximum impact of \$6 per annum on wastewater charges.

Item	Assumption	Risk	Level of risk and uncertainty	Commentary and implications	Sensitivity Analysis
Capital expenditure projects	Projects have been identified and planned using the best information available as at the date of forecast.	That project components will differ from those outlined in the Plan.	Low	The forecasts reflect the most likely outcome as at the time of preparing this document. Assessment of the possible variation for the strategic asset exists for each project. Forecasts may vary up to 10% above or below the forecast amount for the non-strategic asset projects. Any significant changes will be included in the relevant Annual Plan. Further detail relating to specific projects can be found in the Asset Management Plans.	The delayed capital expenditure does have an impact on borrowing costs and original costs of the projects. Every \$1m delayed capital project will have an impact between \$35 - \$70k per annum reduction in borrowing costs for the year it is originally planned for. The capital expenditure may increase by the inflation index resulting in increased costs of borrowing. Every 1% inflation increase in a \$1m project will have an impact of \$1k per annum on borrowing costs.
Funding replacement assets	Funds for future replacement of strategic assets will be available.	That the funds will not be available.	Low	The Council funds asset replacement through a variety of sources, as detailed in the Revenue and Financing Policy, with loans being utilised for major capital works. Throughout the Plan, the Council operates within the prudent parameters of its Liability Management Policy.	If the Council decides to change its policy on how it funds the replacement of assets, it will have an impact on rates. For example, if replacements are funded from depreciation and if it is changed to loans, there will be an impact on rates.
Currency movements and related asset values	The inflation adjustors have sufficient provision to cater for currency movements.	That the exchange rate will decline adversely.	Low	A moderate portion of the infrastructural capital projects involve components sourced directly from overseas.	The impact of currency movements on related asset values will be not material.

Item	Assumption	Risk	Level of risk and uncertainty	Commentary and implications	Sensitivity Analysis
Borrowing interest rate and timing of drawdowns	The forecast interest rate of 5.66% reflects the low rate the Council can borrow at, due to the low risk attributed to local authority debt and the LGFA.	That interest rates will differ from the forecast rate.	Medium	Professional debt managers are being utilised by the Council to effectively manage the debt and interest rate risk in accordance with the Liability Management Policy. If interest rates increase over the period then the Council will have to increase its total rates (both general and targeted). As a number of the capital projects cover more than one year, loans will be drawn down in line with the projected cashflows.	The Council currently has \$116m of total borrowing. The Council maintains its fixed and floating rate ratio as per the Council's Treasury Management Policy. The debt is projected to be at \$133m by the end of 2014/15. For every increase in interest rate of 0.25% total rates will have to increase by a maximum of 0.80% on \$116m debt and by 0.90% on \$133m debt. However the impact will be reduced depending on the actual fixed and floating percentage of actual debt. The increase in interest rate will have a long term impact on securing a fixed rate at a higher interest rate for the future.
Earnings rate on general investment	Forecast interest rate of 4.5% - 5.0% has been used in the Plan.	The return on investments will differ from the forecast rate.	Low	Small income from general investments has been factored into the forecast income. The investment will be for a short term as a result of an advanced rate payment.	1% increase in return on investment will result in about \$25,000 additional income for the year.

Item	Assumption	Risk	Level of risk and uncertainty	Commentary and implications	Sensitivity Analysis
Earnings from the Long Term Investment Fund	The forecast interest rate of 8.10% has been used in the Plan.	That the interest rate will not be achieved.	Medium	<p>Professional Investment Advisors are being used to provide guidance on an investment portfolio that will achieve the required rate of return over time. Returns lower than those projected in any year, will impact on the Council's ability to inflation proof the Fund and/or utilise excess earnings for projects. Earnings on the Long Term Investment Fund are expected to continue to exceed fixed rate returns given that the diversified Fund is to be inflation-proofed.</p> <p>The Long Term Investment Fund is perpetual in nature and has a mixture of growth and income assets held with external fund managers. The mix of 60% growth/40% income assets has an expected net return of 5% (after fees and inflation) p.a. Ten year rolling average yields range with the probability of meeting its investment objectives with a 75% probability over a ten year period.</p>	<p>IFRS7 requires that a sensitivity analysis should show the effect of changes that are reasonably possible over the period until risk is next reported, which in this case this would be 30 June 2015. The impact of a 1% change in Year One of the LTP would reduce gross income by \$1,180,000.</p> <p>The Council needs to achieve a minimum of \$5.6m return on an annual basis to meet its subsidy obligation on average over the ten year period.</p>
Revaluation of non-current assets	That the forecast valuations of fixed assets are accurate.	Actual revaluation differs from those in the forecast.	Low	As the revaluations are timed to coincide with subsequent ten year plan reviews, the impact during the life of this Plan is negligible.	As per the Sensitivity Analysis under Depreciation on page 65.

Item	Assumption	Risk	Level of risk and uncertainty	Commentary and implications	Sensitivity Analysis
Renewability of external funding	That the current funding from external sources continues at the same levels and that pledged external funding is paid.	That external funding levels will fall or cease and/or pledged funding will not be paid or be delayed.	Low	External funding is received for the roading subsidy.	The Council currently receives 51% subsidy from the New Zealand Transport Agency. If the subsidy changes to 50% the impact on the roading rate would be an additional \$142,000.

FINANCIAL REPORTING STANDARD 42: PROSPECTIVE FINANCIAL STATEMENTS (FRS 42 DISCLOSURES)

The Council has complied with FRS 42 in the preparation of these prospective financial statements. In accordance with PBE FRS 42, the following information is provided.

- (i) **Description of the nature of the entity's current operation and its principal activities**
The Council is a Territorial Local Authority, as defined in the Local Government Act 2002. The Council's principal activities are outlined within this proposed Annual Plan.
- (ii) **Purpose for which the Prospective Financial Statements are prepared**
It is a requirement of the Local Government Act 2002 to present Prospective Financial Statements that span one year and include them within the proposed Annual Plan. This provides an opportunity for ratepayers and residents to review the projected financial results and position of the Council. Prospective Financial Statements are revised annually to reflect updated assumptions and costs.
- (iii) **Base for assumptions, risks and uncertainties**
The financial information has been prepared on the basis of best estimate assumptions as to future events which the Council expects to take place. The Council has considered factors that may lead to a material difference between information in the Prospective Financial Statements and actual results. These factors, and the assumptions made in relation to the sources of uncertainty and potential effect, are outlined within the LTP. The principal sources of information have been derived from the LTP.
- (iv) **Cautionary Note**
The financial information is prospective. Actual results are likely to vary from the information presented, and the variations may be material. No actual events and transactions have been reflected in the prospective financial statements.

Statement of Accounting Policies

Reporting Entity

South Taranaki District Council (the Council) is a territorial local authority governed by the Local Government Act 2002. The primary objective of the Council is to provide goods or services for the community or social benefit rather than making a financial return. Accordingly, the Council has designated itself a public benefit entity. The prospective financial statements are for the Council as a separate legal entity. Consolidated prospective statements comprising the Council and its subsidiaries have not been prepared.

Basis of preparation

The Council, which is authorised to do so and believes that the assumptions underlying these prospective financial statements are appropriate, has adopted the financial statements within the Annual Plan on 9 June 2014. The Council and Management of South Taranaki District Council accept responsibility for the preparation of the prospective financial statements, including the appropriateness of the assumptions underlying the prospective financial statements and all other required disclosures. No actual financial results have been incorporated within the prospective financial statement. The financial information contained within the Annual Plan may not be appropriate for purposes other than those described.

Statement of Compliance and Basis of Preparation

The prospective financial statements of South Taranaki have been prepared in accordance with the requirements of the Local Government Act 2002, in particular Sections 93 and 111, which include the requirement to comply with New Zealand Generally Accepted Accounting Practice (NZ GAAP).

The prospective financial statements have been prepared to comply with Public Benefit Entity Standards (PBE Standards) for a Tier 1 entity. The Council is adopting the PBE standards for the first time.

The reporting period for these prospective financial statements is the year ending 30 June 2015.

Measurement base

The financial statements have been prepared on an historical cost basis, modified by the revaluation of certain infrastructure assets, investment property, biological assets and certain financial instruments (including derivative instruments). These financial statements are rounded to the nearest thousand dollars (\$000) and as a result some rounding errors may occur in the financial statements. The Financial Statements are presented in New Zealand dollars.

Significant Accounting Policies

1. Subsidiary Entity

The Council has a subsidiary company Novus Contracting Limited (100% owned) and the company is inactive. The impact of any transactions with this entity on the Council's financial position is minimal. For the purposes of this Draft Annual Plan, only the operations of the parent entity, the Council, have been presented in these financial forecasts.

2. Revenue

Revenue comprises rates, revenue from operating activities (fees and charges), investment revenue, grants and subsidies, capital contributions, gains, bequests and other revenue and is measured at the fair value of consideration received or receivable. Revenue may be derived from exchange and non-exchange transactions.

Exchange Transactions

An exchange transaction is where the Council receives assets or services, or has liabilities extinguished, and directly gives approximately equal value to the other party in exchange.

Non-Exchange Transactions

A non-exchange transaction is where the Council receives value from another party without giving approximately equal value in exchange.

An inflow of resources from non-exchange transaction recognised as an asset is recognised as revenue, except to the extent that a liability is also recognised in respect of the same inflow.

a. Rates

Rates are set annually by a resolution from the Council and relate to a financial year. All ratepayers are invoiced within the financial year to which the rates have been set. Rates revenue is recognised when payable. Rates revenue collected on behalf of the Taranaki Regional Council is not recognised in the financial statements, apart from the statement of cash flows, as South Taranaki is acting as an agent for the Regional Council.

Revenue from water rates by meter is recognised on an accrual basis. Unbilled usage, as a result of unread meters at year end, is accrued on an average usage basis.

Rate revenue is classified as non-exchange except for metered water rates which are classed as exchange revenue.

b. Government Grants and Subsidies

Government grants and subsidies are recognised upon entitlement at their fair value, which is when conditions pertaining to eligible expenditure have been fulfilled. The Council receives government grants from the New Zealand Transport Agency, which subsidises part of the costs in maintaining the local roading infrastructure. Grants and Subsidies are classified as non-exchange revenue.

c. Fees and Charges and Sale of Goods

Revenue from fees and charges is recognised from the rendering of services (eg building consent fees) where the transaction is based on the actual service provided as a percentage of the total services to be provided. Under this method, revenue is recognised in the accounting periods in which the services are provided. Within rendering of services most activities are partially funded by rates and therefore classified as non-exchange revenue.

Sale of goods is recognised when goods are delivered and is classified as exchange revenue.

d. Investment Income

Interest income is accrued on a time basis, by reference to the principal outstanding and the effective interest rate applicable. Interest income is classified as exchange revenue.

Dividends are recognised when the shareholders' rights to receive payment have been established and are recognised, net of imputation credits. Dividends are classified as exchange revenue.

e. Other Grants, Bequests and Vested Assets

Other grants, bequests and assets vested in the Council are recognised when control over the asset is obtained. Vested assets are recognised as revenue at the fair value of the assets at the time of vesting. The above revenue is classified as non-exchange revenue.

f. Capital Contributions

Capital contributions for assets are recognised as revenue when received and is classified as non-exchange revenue.

g. Gains

Gains include additional earnings on the disposal of property, plant and equipment and movements in the fair value of financial assets and liabilities. Gains are classified as exchange revenue.

h. Foreign Currency - Exchange Differences

Foreign currency transactions have been converted into New Zealand dollars at the rate of exchange at the date of the transaction. Gains or losses on exchange have been recognised in the Income Statement. Gains on foreign currency exchange are classified as exchange revenue.

3. Expenses

Specific accounting policies for major categories of expenditures are outlined below:

a. Grants and Sponsorships

Expenditure is classified as a grant or sponsorship if it results in a transfer of resources to another party in return for compliance with certain conditions relating to the operating activities of that party. It includes any expenditure arising from a funding arrangement with another party that has been entered into to achieve the objectives of the Council. Grants and sponsorships are distinct from donations which are discretionary or charitable gifts. Where grants and sponsorships are discretionary until payment, the expense is recognised when the payment is made. Otherwise, the expense is recognised when the specific criteria have been fulfilled.

b. Finance Expenses - Interest

Interest expense is recognised using the effective interest rate method. All borrowing costs are expensed in the period in which they are incurred. The Council has not capitalised borrowing costs associated with funding capital works in progress, which represents a departure from the treatment required under PBE IPSAS 5: Borrowing Costs.

c. Depreciation and Amortisation

Depreciation of property, plant and equipment and amortisation of intangible assets are charged on a straight-line basis over the estimated useful life of the associated assets.

4. Taxation

a. Goods and Services Tax (GST)

GST has been excluded from all items in the financial statements except accounts receivable and accounts payable. Where GST is not recoverable as an input tax it is recognised as part of the related asset or expense.

b. Income Tax

Income tax expense is charged in the Income Statement in respect of the current year's surplus after allowance for permanent differences.

Deferred taxation is the amount of income taxes payable (or receivable) in future years in respect of temporary differences (ie where the accounting treatment differs from the Inland Revenue Department's requirements). Deferred taxation is determined using the full provision method. Deferred tax assets are only recognised when recovery is probable.

5. Financial Instruments

South Taranaki undertakes financial instrument arrangements as part of normal operations. These financial instruments include cash and bank balances, investments, receivables, payables and borrowings. All financial instruments are recognised in the Balance Sheet and all revenues and

expenses in relation to financial instruments are recognised in the Income Statement. Interest rate swaps are entered into to hedge against and manage its exposure to risk on debt.

a. Financial Assets

Financial Assets are initially measured at fair value plus transaction costs unless they are carried at fair value through profit or loss in which case the transaction costs are recognised in the Income Statement.

Purchases and sales of investments are recognised on trade-date, the date on which there is a commitment to purchase or sell the asset. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the transfer of substantial risks and rewards is completed.

Fair value of financial instruments traded in active markets is based on quoted market prices at the balance sheet date. The quoted market price used is the current bid price.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. A variety of methods and assumptions are used based on market conditions existing at each balance date. Quoted market prices or dealer quotes for similar instruments are used for long term debt instruments held. Other techniques, such as discounted cash flows, are used to determine fair value for the remaining financial instruments.

Financial assets are classified into four categories:

Financial assets at fair value through profit or loss:

A financial asset is classified in this category if acquired principally for the purpose of selling in the short term. After initial recognition they are measured at their fair values. Gains or losses on re-measurement are recognised in the Income statement.

Loans and receivables:

These are non-derivative financial assets with fixed or determined payments that are not quoted in an active market. After initial recognition they are measured at amortised cost using the effective interest method. Gains and losses when the asset is impaired or derecognised are recognised in the Income Statement. Loans and receivables are classified as “trade and other receivables” in the Balance Sheet.

Held to maturity investments:

Held to maturity investments are assets with fixed or determinable payments and fixed maturities that the Council has the positive intention and ability to hold to maturity. After initial recognition they are measured at amortised cost using the effective interest rate method. Gains and losses when the asset is impaired or derecognised are recognised in the Income Statement.

Investments in this category include term deposits, investments in local authority and government stock.

Financial assets at fair value through equity:

Financial asset at fair value through equity are those that are designated as fair value through equity or are not classified in any of the other three categories above. This category includes investments that are held long-term but which may be realised before maturity; and shareholdings that are held for strategic purposes. Investments in its subsidiary are not included in this category as they are held at cost. Gains and losses are recognised directly in equity except for impairment, which are recognised in the Income Statement. In the event of impairment, any cumulative losses previously recognised in equity will be removed from equity and recognised in the Income Statement even

though the asset has not been derecognised. On de-recognition the cumulative gain or loss previously recognised in equity is recognised in the Income Statement.

6. Financial Liabilities

Financial liabilities comprise trade and other payables and borrowings. Financial liabilities (creditors, income in advance, loans, bonds and deposits) are initially recognised at fair value. Financial liabilities with duration of more than 12 months are recognised initially at fair value plus transaction costs and subsequently measured at amortised cost using the effective interest rate method. Amortisation is recognised within surplus or deficit. Financial liabilities with duration of less than 12 months are recognised at their nominal value. On disposal any gains or losses are recognised within surplus or deficit.

a. Impairment of Financial Assets

At each balance date the Council assesses whether there is any objective evidence that a financial asset or group of financial assets is impaired. Any impairment losses are recognised in the Income Statement.

b. Derivative Financial Instruments and Hedging Activities

The Council uses derivative financial instruments to hedge its exposure to interest rate risks arising from operational, financing and investment activities. In accordance with the treasury policies of the respective group entities, the Council does not hold or issue derivative financial instruments for trading purposes. However, derivatives are accounted for as trading instruments. Derivative financial instruments are recognised initially at fair value and subsequently at fair value. The gain or loss on re-measurement to fair value is recognised immediately in the Income Statement. The fair value of interest rate swaps is the estimated amount that would be received or would pay to terminate the swap at the balance sheet date, taking into account current interest rates and the current creditworthiness of the swap counterparties.

7. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks and other short-term highly liquid investments with the original maturities of three months or less. It includes all funds held for the day-to-day management of the Council and does not include funds set aside for specific purposes (eg Reserve Funds).

8. Accounts Receivable

Accounts receivable are initially measured at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment.

A provision for impairment of accounts receivable is established when there is objective evidence that the Council will not be able to collect all amounts due according to the original terms of the agreement. The amount of the provision is the difference between the assets' carrying amount and the present value of estimated future cash flows, discounted using the effective interest method.

9. Inventories

Inventories are valued at the lower of cost (determined on a first-in first-out basis) and net realisable value. This valuation includes allowances for slow moving and obsolete inventories.

10. Investments

Investments in bank deposits are recognised at cost plus accrued interest. This is considered fair value. Long term receivables and advances are recognised at cost plus accrued interest. Investments in associates are recognised at cost.

The Council's interest in the Joint Wanganui District Council's Forestry Committee is valued at fair value, using the discounted cash flow method. Movements in fair value will be taken through equity.

Investments and other shares are valued at fair value. Where there is an active market, fair value is determined by reference to published prices. Otherwise fair value is determined by using a variety of valuation techniques. Movements in fair value will be taken through equity.

11. Property, Plant and Equipment

Property, plant and equipment consist of operational assets, restricted assets and infrastructure assets.

All assets are recorded at cost/valuation less accumulated depreciation (with the exception of land which is not depreciated).

For those assets that are re-valued, the change in valuation is credited or debited to the asset revaluation reserve for that class of asset. Where this results in a debit balance in the asset revaluation reserve, this balance is expensed in the Income Statement. Any subsequent increase on revaluation that offsets a previous decrease in value recognised in the Income Statement will be recognised first in the Income Statement up to the amount previously expensed, and then credited to the revaluation reserve for that class of asset. Additions subsequent to revaluations are recorded at cost.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are included in the income statement. When re-valued assets are sold, the amount included in asset revaluation reserves in respect of those assets is transferred to retained earnings.

Operational Assets

These include land, building, motor vehicles, plant and equipment and library books.

Land and buildings are valued at fair value, as determined from market based evidence, by Quotable Value New Zealand Limited, Registered Valuers, as at 30 June 2011. Valuations are generally carried out on a three-yearly cycle unless market conditions require otherwise.

Motor vehicles, library books and plant and equipment are valued at cost less accumulated depreciation.

Restricted Assets

These are assets owned by the Council that cannot be disposed of because of legal or other restrictions and provide a benefit or service to the community.

Land and buildings are valued at fair value, as determined from market based evidence, by Quotable Value New Zealand Limited, Registered Valuers, as at 30 June 2011. Valuations are generally carried out on a three-yearly cycle unless market conditions require otherwise.

Parks and Recreation Assets were valued at fair value by Maunsell Limited, as at 1 July 2011. Valuations are carried out on a three-yearly cycle.

Heritage and Cultural Assets were valued at fair value by Ian J Burgess, Registered Valuer, Quotable Value New Zealand Limited, as at 1 July 2001. This is considered deemed cost.

Infrastructural Assets

These are the fixed utility systems owned by the Council. Each asset type includes all items that are required for the network to function.

Infrastructural assets (excluding land) have all been valued at optimised depreciated replacement cost by Maunsell Limited as at 30 June 2011. Valuations are generally carried out on a three-yearly cycle unless market conditions require otherwise.

Infrastructural land under Roads was valued at market value by Darroch Corporate Advisory, as at 30 June 2011. Valuations are generally carried out on a three-yearly cycle unless market conditions require otherwise.

Certain infrastructural assets and land have been vested in the Council as part of the sub-divisional consent process. The vested asset has been valued at the latest appropriately certified government valuation or at a mutually agreed market value or at a value determined through arbitration. Vested infrastructural assets have been based on the actual quantities of infrastructural components vested and current "in the ground" cost of providing identical services.

All other assets are valued at historical cost less accumulated depreciation.

12. Depreciation

Depreciation rates for fixed assets are as follows:

Operational Assets

Depreciation rates for operational assets are based on a straight line basis.

Buildings	1.11% - 6.67%
Motor Vehicles	12.50% - 20.00%
Plant and Equipment	6.67% - 20.00%
Information Systems Equipment	25.00%
Library Books	10.00% - 20.00%
Furniture and Fittings	20.00%
Office Equipment	10.00% - 33.33%

Infrastructural Assets

Roading

Provision has been made for depreciation of those significant components of the roading asset, based on their remaining lives.

The significant component depreciation rates are as follows:

Traffic Facilities, Signs and Markings	7 - 60 years	1.60% - 15.00%
Bridges	50 - 100 years	1.00% - 2.00%
Footpaths	5 - 50 years	2.00% - 20.00%
Pavement Surfacing	8 - 16 years	6.25% - 12.50%
Drainage and Culverts	40 - 100 years	1.00% - 2.50%
Roading Base-course	30 - 80 years	1.25% - 3.33%

Water, Sewerage and Stormwater Reticulation Systems

Provision has been made for depreciation of components of the assets based on their remaining life.

Water Reticulation	35 - 100 years	1.00% - 2.90%
Water Treatment Plants	10 - 100 years	1.00% - 10.00%
Sewerage Reticulation	50 - 100 years	1.00% - 2.00%
Sewerage Treatment Plants	10 - 100 years	1.00% - 10.00%
Stormwater Pipes	50 - 100 years	1.00% - 2.00%

Restricted Assets

Heritage and Cultural Assets

Provision has been made for depreciation of components of the assets based on their remaining life.

5 - 250 years 0.40 - 20.00%

Parks and recreation assets

Provision has been made for depreciation of components of the assets based on their remaining life.

2 - 100 years 1.00 - 50.00%

Assets under Construction

Assets under construction are not depreciated. All costs are initially capitalised as work in progress. On completion, the cost is transferred to the relevant asset class and is then depreciated.

13. Intangible Assets

The Council has entered into an agreement with Fonterra for the disposal of effluent via the company's outfall. This has been recorded at cost and is amortised on a straight line basis over the life of the agreement (16 years).

Software licences are recognised at cost and amortised on a straight line basis over the life of the licence (two to five years).

14. Impairment of Assets

At each balance date the Council assesses whether there is any objective evidence that any asset has been impaired. Any impairment losses are recognised in the Income Statement.

15. Employee Entitlements

Provision is made for employee benefits accumulating as a result of services rendered.

Provision is made in respect of the Council's liability for annual leave and sick leave. Annual leave has been calculated on an actual entitlement basis at current rates of pay, while other provisions have been calculated on an actuarial basis at current rates of pay.

16. Landfill Post-Closure Costs

As operator of the District landfills, the Council has a legal obligation to provide on-going maintenance and monitoring services at the landfill site after closure. A provision for post-closure costs is recognised as a liability when the obligation for post-closure arises.

The provision is measured based on the present value of future cash flows expected to be incurred, taking into account future events including legal requirements, known improvements in technology and all other costs associated with landfill post-closure.

Amounts provided for landfill post-disclosure are capitalised to the landfill asset where they give rise to future economic benefits to be obtained. Components of the capitalised landfill asset are depreciated over their useful lives.

The time needed for post-closure care is as per the resource consents issued by TRC.

The discount rate used is a rate that reflects current market assessments of the time value of money and the risks specific to the Council.

17. Community Loans

The Council has acted as guarantor for a number of sports clubs. These are valued in the Council's financial statements at fair value, taking into account the likelihood of the Council being required to make payment on these loans.

18. Public Equity

Public equity is the community's interest in the Council, as measured by the value of total assets less total liabilities. Equity is dis-aggregated and classified to enable a clearer identification of the various components:

Accumulated balances comprise accumulated surpluses over the years.

Restricted and Statutory Reserves are those funds subject to external restrictions accepted as binding by the Council, which may not be revised by the Council without reference to the courts or a third party.

Investment Revaluation Reserves comprise accumulated valuation increments.

19. Leases

Leases where the lessor substantially retains all the risks and benefits of ownership of the leased items are classified as operating leases. Payments under these leases are charged as expenses in the periods in which they are incurred.

Leases which effectively transfer to the lessee substantially all the risks and benefits incidental to ownership of the leased item are classified as finance leases. These are capitalised at the lower of the fair value of the asset or the present value of the minimum lease payments. The leased assets and corresponding lease liabilities are recognised in the Balance Sheet. The leased assets are depreciated over the period the Council is expected to benefit from their use.

20. Statement of Cash Flows

Cash means cash balances on hand, held in bank accounts, deposits on demand and other highly liquid investments in which the Council invests as part of its day-to-day cash management.

Operating Activities include cash received from all income sources and record the payments made for the supply of goods and services. Agency transactions (for example, the collection of regional council rates) are recognised as receipts and payments in the Statement of Cash Flows given that they flow through the Council's main bank account.

Investing Activities are those activities relating to the acquisition and disposal of non-current assets.

Financing Activities comprise activities that change the equity and debt capital structure of the Council.

21. Allocation of Overheads

All support centre costs are passed onto activity centres as overheads. The basis of recovery is usage based on the step method.

Funding Impact Statement - Whole of Council

For the years ended 30 June	Annual Plan 2013/14 (\$000)	LTP Year 3 2014/15 (\$000)	Annual Plan 2014/15 (\$000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	12,497	12,990	12,958
Targeted Rates (other than a targeted rate for water supply)	16,564	17,741	16,926
Subsidies and grants for operating purposes	3,894	4,384	4,413
Fees, charges and targeted rates for water supply	9,999	10,579	10,377
Interest & Dividends from Investments	9,074	9,278	9,283
Local authorities fuel tax, fines, infringement fees and other receipts	3,092	3,293	3,638
Total operating funding (A)	55,120	58,265	57,595
Applications of operating funding			
Payments to staff and suppliers	34,503	36,918	35,759
Finance Costs	7,253	7,699	7,505
Other operating funding applications	990	969	830
Total applications of operating funding (B)	42,746	45,586	44,094
Surplus (deficit) of operating funding (A-B)	12,374	12,679	13,501
Sources of capital funding			
Subsidies and grants for capital expenditure	3,384	3,969	3,094
Development and financial contributions	0	0	0
Increase (decrease) in debt	11,087	556	67
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	6	1,732	262
Total sources of capital funding (C)	14,477	6,257	3,423
Applications of capital funding			
- To meet additional demand	333	339	348
- To improve the level of service	11,074	4,248	3,322
- To replace existing assets	13,167	11,282	11,208
Increase (decrease) in reserves	2,277	3,067	2,046
Increase (decrease) in investments	0	0	0
Total applications of capital funding (D)	26,851	18,936	16,924
Surplus (deficit) of capital funding (C -D)	(12,374)	(12,679)	(13,501)
Funding Balance ((A-B) + (C-D))	0	0	0
Excludes Depreciation of:	14,657	16,290	16,551

Funding Impact Statement Reconciliation - Whole of Council

	Annual Plan 2013/14 (\$000)	LTP Year 3 2014/15 (\$000)	Annual Plan 2014/15 (\$000)
Income			
General rates, uniform annual general charges, rates penalties	12,497	12,990	12,958
Targeted Rates (other than a targeted rate for water supply)	16,564	17,741	16,926
Allocation of Investment Income	5,786	5,974	5,797
Other Income	23,663	27,263	25,270
Total	58,510	63,968	60,951
Expenditure			
Payments to staff and suppliers	24,781	25,680	26,120
Finance Costs	7,253	7,699	7,505
Internal Charges and Overheads applied	9,722	11,238	9,639
Other operating funding applications	990	969	830
Depreciation	14,657	16,290	16,551
Total Expenditure	57,403	61,876	60,645
Surplus (Deficit)	1,107	2,092	306
Allocations			
Operating Surplus/(Deficit)	1,107	2,092	306
Depreciation	14,657	16,290	16,551
New Debt	14,462	3,164	3,107
Transfer from Reserves	0	0	0
Total	30,226	21,546	19,964
Capital Expenditure	24,574	15,869	14,877
Debt Repayment	3,375	2,610	3,041
Transfer to Reserves	2,277	3,067	2,046
Total	30,226	21,546	19,964

Prospective Statement of Financial Performance

	Annual Plan 2013/14 (\$000)	LTP Year 3 2014/15 (\$000)	Annual Plan 2014/15 (\$000)
For the years ended 30 June			
Revenue			
General Rates	12,339	12,824	12,792
Targeted Rates			
- Roothing	6,810	7,456	6,925
- Eltham Drainage	5	6	6
- Hawera Town Co-ordinator	156	164	157
- Wastewater	3,707	3,899	3,816
- Solid Waste	1,890	2,047	2,076
- Warmer Home Scheme	30	0	57
- Water Supply Services	3,966	4,112	3,889
Fees and Charges*	9,949	10,637	10,377
General Interest	118	105	105
LTIF Income	7,956	8,146	8,566
Commissions, Penalties, Fuel Tax	473	496	496
Other Income	2,710	2,962	2,941
Operational Grants and Subsidies	3,894	4,381	4,413
Capital Contributions, Grants and Subsidies	3,390	5,700	3,356
Total Revenue	57,393	62,935	59,971
Expenditure			
Community and Social Development	1,657	1,794	1,662
Cultural Services	3,213	3,535	3,306
Democratic Process	2,701	2,558	2,918
District Economy	1,147	1,269	1,156
Environment and Development	3,304	3,335	3,997
Recreation and Leisure	8,456	8,616	8,928
Roothing	13,706	15,088	13,862
Solid Waste	3,934	4,673	3,935
Stormwater	942	951	942
Wastewater	5,128	5,562	5,464
Water Supply Services	10,851	12,493	12,242
Reallocated Activity	11,114	12,277	10,963
Less: Internal recoveries	-9,867	-11,310	-9,711
Total Expenditure	56,286	60,842	59,665
Net cost of services - Surplus/(Deficit)	1,107	2,093	306
Taxation			
Surplus/(Deficit) after Taxation	1,107	2,093	306
Disclosures			
Total expenditure includes:			
Direct Costs	35,510	37,885	36,589
Interest	6,119	6,666	6,525
Amortisation and Depreciation	14,657	16,290	16,551

* Fees and Charges include \$7.42m of water by meter charges.

Prospective Comprehensive Income Statement

For the years ended 30 June	Annual Plan 2013/14 (\$000)	LTP Year 3 2014/15 (\$000)	Annual Plan 2014/15 (\$000)
Revenue			
General Rates	12,339	12,824	12,792
Targeted Rates	16,564	25,208	16,926
User Fees and Charges*	10,067	3,212	10,482
Sundry Revenue	11,139	11,604	12,002
Operational Grants and Subsidies	3,894	4,384	4,413
Capital Contributions, grants and subsidies	3,390	5,702	3,356
Total revenue	57,393	62,935	59,971
Expenditure			
Other costs	35,510	37,886	36,589
Interests	6,119	6,666	6,525
Depreciation	14,657	16,290	16,551
Total Expenditure	56,286	60,842	59,665
Net cost of service - Surplus/(Deficit)	1,107	2,093	306
Gains on asset revaluations	74,356	0	0
Total comprehensive income for the year	75,462	2,093	306

* Fees and Charges include \$7.42m of water by meter charges.

Prospective Statement of Changes in Equity

For the years ended 30 June	Annual Plan 2013/14 (\$000)	LTP Year 3 2014/15 (\$000)	Annual Plan 2014/15 (\$000)
EQUITY AT THE START OF THE YEAR	776,547	851,681	851,240
Gain on asset revaluations	74,356	0	0
Net income recognised directly in equity	74,356	0	0
Surplus/(Deficit) for the year	1,107	2,093	306
Total recognised income and expenses	75,463	2,093	306
EQUITY AT THE END OF THE YEAR	852,010	853,774	851,546
Comprises of:			
Accumulated Balances	434,837	533,514	420,385
Restricted and Statutory reserves	1,727	2,367	1,710
Investment Revaluation Reserves*	0	0	266
Separate Operating Reserves	143	0	1,569
Capital Replacement Reserves*	0	0	189
Council Created Reserves	97,283	0	109,407
Asset Revaluation Reserves	318,020	317,893	318,020
Equity at the end of the year	852,010	853,774	851,546

*The Investment Reserves and Capital Replacement Reserves were included within the accumulated balances in the 2013/14 Annual Plan.

*The various reserves were included within the accumulated balances in the LTP projection for 2014/15.

Prospective Statement of Financial Position

For the years ended 30 June	Annual Plan 2013/14 (\$000)	LTP Year 3 2014/15 (\$000)	Annual Plan 2014/15 (\$000)
Current Assets			
Cash and cash equivalents	1,616	2,039	1,329
Other	7,281	7,404	7,285
Current Portion of Investments	75,210	81,446	83,303
Total Current Assets	84,107	90,889	91,917
Non-Current Assets			
Investments	21,517	16,682	23,223
Intangible Assets	1,132	604	830
Property, Plant and Equipment	874,540	875,672	864,009
Total Non-Current Assets	897,189	892,958	888,062
Total Assets	981,296	983,847	979,979
Current Liabilities			
Other current liabilities	864	3,767	1,172
Accounts Payable	4,212	4,625	4,460
Employee Entitlements	691	818	798
Current Portion of term liabilities	3,500	3,500	3,500
Total Current Liabilities	9,267	12,710	9,930
Non-Current Liabilities			
Term Liabilities	114,227	116,017	115,271
Landfill Aftercare Provision & Other Liabilities	5,792	1,346	3,232
Total Non-Current Liabilities	120,019	117,363	118,503
Total Liabilities	129,286	130,073	128,433
Net Assets	852,010	853,774	851,546
Represented By:			
Accumulated Balances	434,837	533,514	420,385
Restricted and Statutory Reserves	1,727	2,367	1,710
Investment Revaluation Reserves	0	0	266
Asset Revaluation Reserves	318,020	317,893	318,020
Separate Operating Reserve	143	0	1,569
Capital Replacement Reserves	0	0	189
Council Created Reserves	97,283	0	109,407
Total Equity	852,010	853,774	851,546

Prospective Statement of Net Cash Flows

For the years ended 30 June	Annual Plan 2013/14 (\$000)	LTP Year 3 2014/15 (\$000)	Annual Plan 2014/15 (\$000)
Cash Flow from operating activities			
Cash will be provided from:			
Rates	28,903	37,575	29,852
Dividends	0	0	0
Interest on Investments	2,116	2,137	2,103
Other Revenue*	20,693	16,656	21,696
Regional Council Rates	2,050	2,100	2,100
	53,762	58,468	55,751
Cash will be applied to			
Payments to Suppliers & Employees	35,972	37,193	43,490
Agency Rates paid over	2,050	2,100	2,100
Provision for landfill aftercare	0	0	0
Interest paid on Loans	6,119	6,666	0
	44,142	45,960	45,590
Net Cash from Operating Activities	9,620	12,508	10,161
Cash will be provided from:			
Proceeds from sale of property, plant and equipment	3,605	3,566	3,605
Total Investing cash provided	3,605	3,566	3,605
Cash will be applied to:			
Purchase and Development of Fixed Assets	24,483	15,869	15,376
Purchase of Investments	390	875	0
Total Investing Cash Applied	24,873	16,744	15,376
Net Cash From Investing Activities	(21,268)	(13,177)	(11,771)
Cash Flows From Investing Activities			
Cash will be provided from:			
Loans Raised	14,462	3,164	3,107
Loans Raised - Current Portion	3,500	3,500	3,500
Total Financing Cash Provided	17,962	6,664	6,607
Cash will be applied to:			
Repayment of Loans	2,398	1,735	2,062
Repayment of Loans - Current Portion	3,500	3,500	3,500
Total Financing Cash Applied	5,898	5,235	5,562
Net Cash from Financing Activities	12,064	1,429	1,044
Net Increase/(Decrease) in Cash Held	416	760	(566)
Total Cash Resources at 1 July	1,203	1,279	1,894
Total Cash Resources at 30 June	1,619	2,039	1,329

* Other revenue includes water by meter charges

Funding Impact Statement Rating

				Annual Plan 2013/14 (\$000)	LTP Year 3 2014/15 (\$000)	Annual Plan 2014/15 (\$000)
			For the years ended 30 June			
Rate			Rating Amount 2014/15 (inclusive of GST)	Revenue (Exclusive of GST)		
General rates	Capital Value Rating		0.09146c per \$ of capital value	6,551	6,967	6,718
Uniform Annual General Charge (UAGC)	A fixed amount per separately used or inhabited part of a rating unit - see definition below		\$500.69 per portion of rating unit	5,788	5,857	6,074
Total General & Uniform Annual General Charge Rates				12,339	12,824	12,792
	Rating Matter (Schedule 2)	Rating Factor (Schedule 3)				
Targeted Rate						
Roading	All Rating Units	Capital value	0.09428c per \$ of capital value	6,810	7,456	6,925
Total Rooding Targeted Rate				6,810	7,456	6,925
Total General, UAGC and Rooding Rates				19,149	20,280	19,717
Urban Water						
Connected rating unit	All properties connected to Council's water supply	The number of connections from the land within each rating unit to the Council's water scheme	\$546.25 on each SUIP* of a rating unit	3,686	3,816	3,810
Water meter charge up to <= 32mm connection	All properties connected to Council's water supply	The number of connections from the land within each rating unit to the Council's water scheme	\$150 per connection	62	137	62
Water meter charge up to <= 32mm connection with backflow			\$260 per connection	79		79
Water meter charge up to <= 40mm connection			\$175 per connection	3		3
Water meter charge up to <= 40mm connection with backflow			\$325 per connection	5		5
Water meter charge up to <= 50mm connection with backflow			\$460 per connection	9		9
Water meter charge up to > 50mm connection with backflow			\$630 per connection	10		10

				Annual Plan 2013/14 (\$000)	LTP Year 3 2014/15 (\$000)	Annual Plan 2014/15 (\$000)
			For the years ended 30 June			
Rate			Rating Amount 2014/15 (inclusive of GST)	Revenue (Exclusive of GST)		
Serviceable rating unit	All properties that have a connection available to Council's water supply	Extent of provision of service	\$273.13 per serviceable SUIP* of a rating unit	79	83	79
Metered consumers - Town			\$2.30 per cubic meter	479	520	510
Metered consumers - High User		Not required	\$2.36 per cubic meter	1,338	1,469	1,292
Metered consumers - Extra High User			\$2.16 per cubic meter	1,009	1,090	1,147
Total Urban Water Rates				6,759	7,115	7,005
Other Water Schemes						
Waimate West Metered Consumers		Not required	\$0.94 per metered connection	2,976	3,323	3,198
Kaponga Farmers - connected to Waimate West Water		Not required	\$1.10 per metered connection	43	0	43
Water meter charge up to <= 32mm connection			\$150 per connection	4		4
Water meter charge up to <= 32mm connection with backflow			\$260 per connection	162		162
Water meter charge up to <= 40mm connection			\$175 per connection	0		0
Water meter charge up to <= 40mm connection with backflow	All properties connected to Council's water supply	The number of connections from the land within each rating unit to the Council's water scheme	\$325 per connection	25	138	25
Water meter charge up to <= 50mm connection with backflow			\$460 per connection	3		3
Water meter charge up to > 50mm connection with backflow			\$630 per connection	9		9
Inaha Metered Consumers		Not required	\$0.97 per cubic meter	711	756	756
Water meter charge up to <= 32mm connection			\$150 per connection	1		1
Water meter charge up to <= 32mm connection with backflow			\$260 per connection	33		33
Water meter charge up to <= 40mm connection			\$175 per connection	0		0
Water meter charge up to <= 40mm connection with backflow	All properties connected to Council's water supply	The number of connections from the land within each rating unit to the Council's water scheme	\$325 per connection	11	33	11
Water meter charge up to <= 50mm connection with backflow			\$460 per connection	0		0
Water meter charge up to > 50mm connection with backflow			\$630 per connection	4		4

				Annual Plan 2013/14 (\$000)	LTP Year 3 2014/15 (\$000)	Annual Plan 2014/15 (\$000)
			For the years ended 30 June			
Rate			Rating Amount 2014/15 (inclusive of GST)	Revenue (Exclusive of GST)		
Pope Metered Consumers	Not required		\$1.05 per cubic meter	55	59	55
Water meter charge up to <= 32mm connection	All properties connected to Council's water supply	The number of connections from the land within each rating unit to the Council's water scheme	\$150 per connection	0	1	0
Water meter charge up to <= 32mm connection with backflow			\$260 per connection	2		2
Water meter charge up to <= 40mm connection			\$175 per connection	0		0
Water meter charge up to <= 40mm connection with backflow			\$325 per connection	1		1
Water meter charge up to <= 50mm connection with backflow			\$460 per connection	0		0
Water meter charge up to > 50mm connection with backflow			\$630 per connection	0		0
Cold Creek			N/A	N/A		
Total Water				10,999	11,638	11,310
Wastewater						
Connected rating unit	All properties connected to Council's wastewater supply	The number of connections from the land within each rating unit to the Council's wastewater scheme	\$549.70 on each SUIP* of a rating unit	3,632	3,820	3,741
Serviceable rating unit	All properties that have a connection available to Council's wastewater supply	Extent of provision of service	\$274.85 per serviceable SUIP* of a rating unit	75	79	76
Total Wastewater Rates				3,707	3,899	3,816
Kerbside Collection Targeted Rate	The number of rating unit where the service is available	The number of bins provided to the property (extent of provision of service)	\$281.75 per set of bins per rating unit	1,890	2,047	2,076
Eltham Drainage Rate						
	Class A Land	Capital Value	0.00943c per \$ of land value	4	4	4
	Class B Land	Capital Value	0.00613c per \$ of land value	1	1	1
	Class C Land	Capital Value	0.00330c per \$ of land value	1	1	1
Hawera Business Rate	All Rating Unit	Capital Value	0.11128c per \$ of capital value	156	164	157

			For the years ended 30 June	Annual Plan 2013/14 (\$000)	LTP Year 3 2014/15 (\$000)	Annual Plan 2014/15 (\$000)
Rate			Rating Amount 2014/15 (inclusive of GST)	Revenue (Exclusive of GST)		
Warmer Homes Scheme	The provision or availability to the land of a service provided by, or on behalf of, the local authority	The extent of provision of any service to the rating unit by the local authority, including any limits or conditions that apply to the provision of the service				
Warmer Homes Scheme Rate	All properties that have a warmer homes scheme funding	the value of the service provided	VTR - \$0.1507c per \$ of outstanding value	30	0	57
Total Targeted Rates				16,787	17,753	17,423
Total Rates Levied				35,937	38,033	37,140

	Annual Plan 2013/14 (\$000)	LTP Year 3 2014/15 (\$000)	Annual Plan 2014/15 (\$000)
Other Funding Mechanisms			
User fees and charges	2,916	3,112	2,956
General Interest	118	100	105
Earnings Long Term Investment Fund	9,074	9,178	9,546
Less: Interest on Internal Borrowings	(1,118)	(1,032)	(980)
Operational grants and subsidies	3,894	4,384	4,413
Capital contributions, grants and subsidies	3,390	5,702	3,356
Sundry Revenue	3,183	3,458	3,437
Loans Raised	14,462	3,164	3,107

*SUJP - Separately used or inhabited part of a rating unit

Rating policies, systems and indicative rates

This section complies with the requirements under Schedule 10 clauses 15(3)-(5) and 20(3)-(5) of the Local Government Act 2002. It should be read in conjunction with the Council's Revenue and Financing Policy (see LTP – Volume 2).

General Rates

The Council will set a general rate based on the capital value rating system. The capital value rating system for general rates was preferred by the Council over land value and more targeted rates because of its greater tendency to match the "ability to pay".

Uniform Annual General Charge

The Council will set a uniform general charge (UAGC) which is a fixed amount payable for every separately used or inhabited property (SUIP) in the district. The proposed amount per SUIP is \$498 (incl. GST) for 2014/15.

Roading Rate

The Council has a roading rate based on a capital value.

Targeted Rates

Targeted rates can be levied on property defined on the basis of use, the area of land, location of land, the value of the land and the provision or availability of Council services. Targeted rates may be imposed as a uniform annual charge, on capital or land value, or differentially for different types of property uses. Council may also apply targeted rates to fund any part of the cost of activities which benefit identifiable groups of beneficiaries in the district.

The Council will charge the following targeted rates:

- Water*
- Wastewater
- Kerbside collection services
- Hawera Business Rate for town promotion

*The Council has two mechanism of payment for water supply:

- A fixed charge being a uniform targeted rate for each SUIP which is not metered and connected to an urban water supply.
- A rate per cubic metre of water supply for each rating unit which is metered and connected to an urban and rural water supply.

All metered customers for water will pay a minimum fixed charge that includes the costs of reading the meter and a contribution towards the replacement costs of the meter.

Eltham Drainage Rate

The Council has a targeted rate for drainage maintenance work in Eltham on differing classes of land as follows:

- Class A Land - Swamp land within 600m of an improved main drain
- Class B Land - Swamp land between 600m and 1000m of an improved main drain
 - Swamp land within 400m of a main drain not improved in this scheme but maintained by the Board

- Where foreign waters (ie. from catchments outside the drainage district) are discharged into main drains via subsidiary drains, a strip 200m wide through the “C” land zone is to be placed in Class “B” land
- Class C Land - Swamp land over 1000m from and draining into a main drain
 - Hill country that drains into a main drain provided that the area of hill country in “C” does not exceed three times the area of swamp in “A”, “B” and “C” on the property

Voluntary Targeted Rate - Warmer Homes Scheme

Warmer Homes Scheme rate is a targeted rate set on properties that have benefited from the installation of insulation provided by the South Taranaki District Council in respect of the property. The rate is calculated as a percentage of the service amount (the cost of the installation) until the service amount and the costs of servicing the service amount are recovered.

Definition of SUIP:

A SUIP is defined as a separately used or inhabited part of a rating unit and includes any part of a rating unit that is used or inhabited by any person, other than the ratepayer or any part or parts of a rating unit that are used or inhabited by the ratepayer for more than one single use.

In the context of this Policy the terms “uniform charges” refer to a rate that is set on the uniform or flat basis on the rating unit or separately used or inhabited part of a rating unit.

Guidelines

Any portion of a rating unit means:

- A residential property that contains two or more separately inhabited units/flats/houses would be each separately assessed for uniform charges;
- A rural property/farm with multiple dwellings (eg a house is used by a farm worker) would be each separately assessed for uniform charges;
- Where a number of different businesses are located in one rating unit (eg two retail shops) then each separate business would be assessed for uniform charges.

An exception is made for motels/hotels as these are treated as one business even if each accommodation unit may be capable of separate habitation.

Water differentials

The differential categories for the uniform water supply rate are:

- Connected – any rating unit that is connected to a Council operated waterworks
- Serviceable – any rating unit that is not connected to a public wastewater, but is within 100 metres of such waterworks.

Wastewater differentials

The differential categories for the wastewater disposal rate are:

- Connected – any rating unit that is connected to a public wastewater drain
- Serviceable – any rating unit that is not connected to a public wastewater drain, but is within 30 metres of such a drain.

Rate Examples (inclusive of GST)

The following examples show the impact of the rating increases on different valued properties. The rate examples are indicative only.

		Urban			Hawera Commercial	Rural		Rural - 2 UAGC's		Rural - 3 UAGC's	
Values	\$100,000	\$160,000	\$240,000	\$400,000	\$480,000	\$4,000,000	\$6,000,000	\$4,000,000	\$6,000,000	\$4,000,000	\$6,000,000
General Rates	\$91	\$146	\$219	\$366	\$439	\$3,658	\$5,487	\$3,658	\$5,487	\$3,658	\$5,487
Roading	\$94	\$151	\$226	\$377	\$453	\$3,771	\$5,657	\$3,771	\$5,657	\$3,771	\$5,657
UAGC	\$501	\$501	\$501	\$501	\$501	\$501	\$501	\$1,001	\$1,001	\$1,502	\$1,502
Water	\$546	\$546	\$546	\$546	\$546						
Wastewater	\$550	\$550	\$550	\$550	\$550						
Kerbside	\$282	\$282	\$282	\$282							
Hawera Business Rate					\$534						
Total Rates	\$2,064	\$2,176	\$2,324	\$2,621	\$3,022	\$7,930	\$11,645	\$8,431	\$12,145	\$8,931	\$12,646
2013/14	\$1,988	\$2,098	\$2,244	\$2,536	\$2,958	\$7,789	\$11,442	\$8,272	\$11,925	\$8,755	\$12,408
\$ Increase	\$76	\$78	\$80	\$85	\$64	\$141	\$203	\$159	\$220	\$176	\$238
\$ Increase per week	\$1.46	\$1.49	\$1.54	\$1.64	\$1.24	\$2.71	\$3.90	\$3.05	\$4.24	\$3.39	\$4.58
% Increase	3.83%	3.70%	3.57%	3.36%	2.18%	1.81%	1.77%	1.92%	1.85%	2.01%	1.92%

Statement of Special Reserves Funds

The following Statement of Special Reserves Funds concerns the Council's created reserves component of Council's equity. The Council has an obligation to manage its revenue, expenses, assets, liabilities, investments and general financial dealings prudently and in a manner that promotes the current and future interests of the community, and to act in the best interest of its ratepayer as a whole and in part.

The Council has several types of Council created reserves, which are monies set aside by the Council for a specific purpose, and these are disaggregated into the following categories:

- Separate Rate Reserves
- Council Created Reserves
- Restricted Reserves and Statutory Reserves
- Capital Replacement Reserves

Separate Rate Reserves

- Separate Rate Reserves are maintained for targeted rates charged for a specific purpose. A Separate Rate Reserves is maintained for each targeted rate to ensure that the funds are held and used for the specific purpose intended.

	Opening Balance	Income 2014/15	Expense 2014/15	Other Adj. 2014/15	Closing Balance
Separate Operating Reserves	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
Roading	499	15,319	(13,795)	(1,524)	499
Nukumarū Water	(3)	-	-	-	(3)
Urban Water	2	7,390	(7,124)	(35)	233
Urban Wastewater Schemes	684	4,326	(5,743)	1,201	469
Inaha Water	160	811	(862)	(30)	79
Eltham Drainage Board	19	6	(9)	-	16
Pope Water	42	58	(69)	11	41
Waimate West Water	615	3,695	(4,176)	284	418
Kerbside Collection	(311)	2,273	(2,145)	-	(182)
Hawera Business	-	157	(157)	-	-
Total	1,706	34,036	(34,079)	(94)	1,569

The other adjustment 2014/15 column includes capital expenditure, loan repayments, new loans and depreciation.

	Opening Balance	Income 2014/15	Expense 2014/15	Other Adj. 2014/15	Closing Balance	
Council Created Reserves	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	Purpose of the funds
LTIF	102,986	9,546	(403)	(5,603)	106,526	To manage funds derived from the sale of the Council's shareholding in Egmont Electricity and to provide a rates subsidy.
Economic Development Fund	178	-	-	-	178	The purpose of the reserve is to enable the Council to strategically intervene when required by practically supporting new business.
Sale of Assets	1,023	-	-	-	1,023	A fund for the replacement of assets with a similar purpose to the ones sold.
Riperian Reserve	50	64	(62)	-	52	To fund Riperian planting throughout the district.
Urban Redevelopment	10	-	-	-	10	To fund various community projects throughout the district. Only Waverley has any allocation left.
Safer Communities	12	-	-	-	12	To manage the balance of funds from Safer Community grants to be used on youth programmes.
Forestry	67	2	-	-	69	To manage income and expenditure relating the to joint venture forestry investment.
Okotuku Domain	6	4	(4)	-	6	To manage revenue from the leasing of Crown land which has been vested in the Council on behalf of the Okotuku Domain committee.
Centennial Close 1% Contribution	20	5	-	-	25	To manage the 1% contribution for the first 15 years from the deposit held for Centennial Close flats for the purpose of upgrading the units when they are vacated.
District Plan Review Reserve	314	87	(487)	-	(86)	A fund to pay for the District Plan review.
Sale of Apex Reserve	1,592	-	-	-	1,592	A fund for the replacement of assets with a similar purpose to the ones sold.
Total	106,257	9,709	(957)	(5,603)	109,407	

	Opening Balance	Income 2014/15	Expense 2014/15	Other Adj. 2014/15	Closing Balance	
Restricted Reserves	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	Purpose of the funds
Eltham Property	79	3	-	-	82	To hold funds from property sold in the Eltham ward for funding of various projects in the Eltham ward.
Hawera Property	33	1	-	-	34	To hold funds from property sold in the Hawera ward for funding of various projects in the Hawera ward.
Pool Plant	30	1	-	-	31	To provide funds for district pools.
Larcom Bequest	83	3	-	-	86	To manage a bequest from Samuel Larcom which was divided into four parts, 1/4 for Parks and Reserves, 1/4 for Turuturu Mokai Reserve, 1/4 for Egmont A & P Association and 1/4 for the Pukeiti Rhododendron Trust.
Patea Property	18	1	-	-	19	To hold funds from property sold in the Patea ward for funding of various projects in the Patea ward.
Wairoa Recreation Res	261	49	(39)	-	270	To manage revenue from the leasing of Crown land which has been vested in the Council and fees/charges from the campground for capital works on the Wairoa recreation reserve.
Harbour Endowment	16	47	-	(36)	27	To manage lease income from land formerly owned by the Patea Harbour Board to be used for the following; (a) maintenance and improvement of endowment properties (b) maintenance and improvement of Harbour facilities, including harbour walls, and (c) on recreational and cultural facilities with the Patea ward.
Centennial Bursary	65	2	(4)	-	64	To provide grants of up to \$400 towards tertiary education for eligible applicants. Only interest income from the fund may be used.
Kaupokonui Beach	18	24	(24)	-	18	To manage lease income from Crown land vested in the Council for capital works requested by the Kaupokonui Beach Society.
Total	604	130	(67)	(36)	631	

	Opening Balance	Income 2014/15	Expense 2014/15	Other Adj. 2014/15	Closing Balance	
Statutory Reserves	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	Purpose of the funds
Eltham Reserve Contributions	104	4	-	-	107	To manage reserve contributions collected under RMA to be used for acquisition or development of reserves in the Eltham ward
Hawera Reserve Contributions	80	3	-	-	83	To manage reserve contributions collected under RMA to be used for acquisition or development of reserves in the Hawera ward
District Reserve Contributions	551	19	-	-	570	To manage reserve contributions collected under RMA to be used for acquisition or development of reserves in the District.
Waimate Development Levy	278	10	(14)	-	273	To hold funds derived from a levy on Kapuni Petrochemical Development for the funding of projects on public assets which are located on council owed property or reserves located within the boundaries of the old Waimate Plains County Council. The principle fund to remain at no less than \$260,000.00
Opunake Reserve Contributions	7	-	-	-	7	To manage reserve contributions collected under RMA to be used for acquisition or development of reserves in the Opunake ward
Manaia Reserve Contributions	37	1	-	-	38	To manage reserve contributions collected under RMA to be used for acquisition or development of reserves in the Manaia ward
Total	1,056	37	(14)	-	1,079	

Debt Ratios for Borrowing Limits

For the years ended 30 June		Annual Plan 2013/14	LTP Year 3 2014/15	Annual Plan 2014/15
		\$000	\$000	\$000
Term Liability		114,227	116,017	115,271
Current portion of term liabilities		3,500	3,500	3,500
Total Debt (External & Internal)		117,727	119,517	118,771
LTIF		96,727	97,254	106,526
Cash/Near Cash		1,616	2,039	1,329
Net Debt		19,384	20,224	10,917
Total Income per Comprehensive Income Statement		57,460	62,935	59,971
Less: LTIF Surplus Income available for offset to net interest expense		3,471	3,172	3,943
Total Income per Comprehensive Income Statement		53,989	59,763	56,028
Net Debt as percentage of total income	<150%	36%	34%	19%
Interest on External Debt		6,119	6,666	6,525
Less: LTIF Surplus Income available for offset		3,471	3,172	3,943
Net Interest Expenses		2,648	3,495	2,582
Net Interest Expense as a percentage of total annual income	<15%	5%	6%	5%
General Rates		12,339	12,824	12,792
Targeted Rates		23,646	25,208	24,348
Total Rates Income		35,985	38,033	37,140
Net Interest Expense as a percentage of total annual rates income	<25%	7%	9%	7%
Net Debt per Capita (includes internal borrowings)	<\$2000	\$746	\$778	\$420

Schedule of Fees (includes GST)

Activity	Facility or Service	Description of Fee	2013/14	2014/15
			GST incl	GST incl
Animal Control	Dog Impounding Fees	Dog Impounding (1st)	\$90.00	\$90.00
When the cost of animal control, enforcement and related processes exceeds the stated fee (minimum charge), the council may recover all additional costs on a time and cost basis. Note: Dogs must be registered by three months of age.		Dog Impounding (2nd)	\$180.00	\$180.00
		Dog Impounding (3rd)	\$270.00	\$270.00
		Sustenance per day (payable on impound and every 24 hours thereafter)	\$10.00	\$12.00
		Destruction of Dog	\$50.00	\$50.00
		Dog Re-Housing Fee	\$0.00	New charge \$30.00
	Other Animal Impounding Fees	Stock Impoundment (excluding Sheep and Goats)	\$55.00	\$55.00
		Sustenance (Stock) per day	\$10.00	\$10.00
		Impoundment of Other Animals	\$35.00	\$35.00
		Sustenance per day (Other Animals)	\$10.00	\$10.00
		Notification by Advertising	Actual Cost	Actual Cost
		Driving and/or cartage, plus related costs	Actual Cost	Actual Cost
	Other Fees	Grazing Permit - Urban Area	\$0.00	New charge \$20.00
		Call out	Actual Cost	Actual Cost
	Other Dog Charges	Microchipping (at the Pound)	\$30.00	\$35.00
		Microchipping (by arrangement)	\$40.00	\$45.00
		Bark Collar Hire (2 weeks)	\$35.00	\$40.00
	Dog Registration Fees	Standard		
Note: Dogs must be registered within 3 months of birth		Urban	\$139.00	\$139.00
		Rural (1st 2 dogs)	\$50.00	\$50.00
		Rural (3 or more)	\$40.00	\$40.00
		Urban Spayed/neutered	\$110.00	\$110.00
		Selected Owner Policy	\$50.00	\$55.00

Activity	Facility or Service	Description of Fee	2013/14	2014/15
Animal Control	Dog Registration Fees	Seeing Eye Dog	Free	Free
		Dangerous Dog	Base Fee+50%	Base Fee + 50%
		More than 2 Dogs Permit (application fee per property)	\$75.00	\$75.00
		Late Registration Penalty (If paid after due date of 31 July)		
		Urban	\$208.50	\$208.50
		Rural (1st 2 dogs, per dog)	\$75.00	\$75.00
		Rural (3 or more, per dog)	\$60.00	\$60.00
		Urban Spayed/neutered	\$165.00	\$165.00
		Selected Owner Policy	If Late taken off SOP and Normal Reg Rate Applies	
		Seeing Eye Dog	Free	Free
		Dangerous Dog	Plus 50%	Plus 50%
The Animal Control Offences and Fees are included as a separate document at the end of the Schedule of Fees as Appendix 1.				
Building and Planning	Building /PIM	Inspection Fee (per required inspection)	\$143.00	\$143.00
All fees stated are a minimum fee. When the cost of receiving and processing an application and/or related processes exceeds the stated fee (minimum charge) the Council may recover all additional costs on a time and cost basis. Time in excess of that covered by minimum fees will be charged in 30 minute increments to the nearest half hour. Costs incurred by Council, such as materials and consultants, are charged at cost plus 10% admin. All building fees have been set in accordance with the Building Amendment Act 2012.		Processing Fee (per hour)	\$143.00	\$143.00
		Administration Fee (per hour)	\$128.00	\$128.00
		Code Compliance Certificate Fee	\$108.00	\$108.00
		Building WOF Admin (annual filing fee)	\$53.50	\$53.50
		Compliance Schedule Audits/Processing	\$143.00	\$143.00
		Certificate of Acceptance	\$566.00	\$566.00
		Producer Statement	\$143.00	\$143.00
		Consultants or Engineers Fees (cost plus admin)	Cost plus 10%	Cost plus 10%
	IQPs	Registration Fee	\$165.00	\$165.00
		Renewal Fee	\$109.00	\$109.00

Activity	Facility or Service	Description of Fee	2013/14	2014/15	
Building and Planning	Planning and Private Plan Changes	Time and Processing Fee per hour	\$122.00	\$122.00	
		Administration Fee	\$22.00	\$22.00	
Council may elect not to charge a deposit for any particular planning application or service however we reserve the right to request payment in advance at Council's discretion, before performing any particular service.		Resource Consent Monitoring per hour plus disbursements	\$122.00	\$122.00	
		Consultancy Charges	Cost plus 10%	Cost plus 10%	
		Hearings Committee Chairperson (per hour)	\$88.00	\$88.00	
		Hearings Committee Member (per hour)	\$70.00	\$70.00	
		Independent Hearing Commissioner	Actual Cost	Actual Cost	
		District Plan (hard copy)	\$310.00	\$310.00	
		District Plan (compact disk)	\$15.50	\$15.50	
	LIMS	Residential/Rural	\$165.00	\$185.00	
		Commercial/Industrial	\$220.00	\$245.00	
Hall Hire	Hawera Theatre Lounge Community User	0-2 hours, hourly rate	\$14.00	\$14.00	
		1/2 day/night rate (2-4 hours)	\$53.00	\$53.00	
		Full day/night rate (4+ hours)	\$107.00	\$107.00	
			Day & night rate (daytime usage that extends past 5.00 pm)	\$159.00	\$159.00
		Hawera Theatre Lounge Standard Rate	1/2 day/night rate (0-4 hours)	\$80.00	\$80.00
			Full day/night rate (4+ hours)	\$134.00	\$134.00
			Day & night rate (daytime usage that extends past 5.00 pm)	\$213.00	\$213.00
		Hawera Hall Lounge Community User	0-2 hours, hourly rate	\$14.00	\$14.00
			1/2 day/night rate (2-4 hours)	\$53.00	\$53.00
			Full day/night rate (4+ hours)	\$106.00	\$106.00
	Day & night rate (daytime usage that extends past 5.00 pm)		\$159.00	\$159.00	
	Hawera Hall Lounge Standard Rate	1/2 day/night rate (0-4 hours)	\$80.00	\$80.00	

Activity	Facility or Service	Description of Fee	2013/14	2014/15
Hall Hire	Hawera Hall Lounge Standard Rate	Full day/night rate (4+ hours)	\$134.00	\$134.00
		Day & night rate (daytime usage that extends past 5.00 pm)	\$213.00	\$213.00
	Hawera Community Hall Community User	0-2 hours, hourly rate	\$25.00	\$25.00
		1/2 day rate (2-4 hours any time of day or night)	\$94.00	\$94.00
		Full day/night rate (4-8 hours)	\$187.00	\$187.00
		8 hours plus	\$280.00	\$280.00
	Hawera Community Hall Standard Rate	1/2 day rate (includes night)	\$134.00	\$134.00
		Full day/night rate (4-8 hours)	\$265.00	\$265.00
		8 hours plus	\$399.00	\$399.00
	Hawera Memorial Theatre Community User	Per ticket sold	\$2.00	\$2.00
		Where admission is \$10.00 or less	\$2.00	\$2.00
		Where admission is over \$10.00 (minimum is 65 sold)	\$2.00	\$2.00
		Daily rate (> 4 hours between 8am & 5pm)	\$165.00	\$165.00
		Minimum Theatre hire night rate (between hours of 5pm & 8am)	\$213.00	\$213.00
		Rehearsals - day or night	\$55.00	\$55.00
		Performing Arts and School rate (hourly)	\$17.00	\$21.00
		Set of tickets	\$28.00	\$29.00
	Hawera Memorial Theatre Standard Rate	Per ticket sold	\$3.00	\$3.00
		Where admission is \$10.00 or less	\$3.00	\$3.00
		Where admission is over \$10.00 (minimum is 65 sold)	\$3.00	\$3.00
		Daily rate (> 4 hours between 8am & 5pm)	\$302.00	\$302.00
		Rehearsals – day or night	\$80.00	\$82.00

Activity	Facility or Service	Description of Fee	2013/14	2014/15
Hall Hire	Hawera Memorial Theatre Standard Rate	Set of tickets	\$28.00	\$29.00
		Minimum Theatre hire night rate (between hours of 5pm & 8am)	\$604.00	\$604.00
	Set-up Fee Hawera & Normanby only	Includes putting items away after hire (optional)	\$134.00	\$134.00
	Normanby Hall - Main Hall Community User	1/2 day/night rate (0-4 hours)	\$53.00	\$53.00
		Full day/night rate (4+ hours)	\$106.00	\$106.00
		Day & night rate (daytime that extends past 5 pm)	\$159.00	\$159.00
	Normanby Hall - Main Hall Standard Rate	1/2 day/night rate (0-4 hours)	\$80.00	\$80.00
		Full day/night rate (4+ hours)	\$134.00	\$134.00
		Day & night rate (daytime usage that extends past 5.00 pm)	\$213.00	\$213.00
	Normanby Hall - Supper Room Community User	0-2 hours, hourly rate	\$7.00	\$7.00
		1/2 day/night rate (2-4 hours)	\$28.00	\$28.00
		Full day/night rate (4+ hours)	\$53.00	\$53.00
		Day & night rate (8+ hours)	\$68.00	\$68.00
	Normanby Hall - Supper Room Standard Rate	1/2 day/night rate (0-4 hours)	\$40.00	\$40.00
		Full day/night rate (4-8 hours)	\$67.00	\$67.00
		Day & night rate (8+ hours)	\$80.00	\$80.00
	Eltham Community Building - Board Room Community User	0-2 hours, hourly rate	\$7.00	\$7.00
		1/2 day rate (2-4 hours), during daylight	\$28.00	\$28.00
		Day rate, greater than 4 hours	\$53.00	\$53.00
		Day/night rate, usage that extends past 5 pm	\$53.00	\$53.00
		1/2 day rate (0-4 hours), during daylight	\$40.00	\$40.00

Activity	Facility or Service	Description of Fee	2013/14	2014/15
Hall Hire	Eltham Community Building - Board Room Standard Rate	Day rate, 4-8 hours	\$67.00	\$67.00
		Day/night rate, 8+ hours	\$80.00	\$80.00
	Eltham Town Hall - Supper Room Community User	1/2 day rate (0-4 hours), during daylight	\$28.00	\$28.00
		Day rate, greater than 4 hours	\$53.00	\$53.00
		Day/night rate, usage that extends past 5 pm	\$68.00	\$68.00
	Eltham Town Hall - Supper Room Standard Rate	1/2 day rate (0-4 hours), during daylight	\$40.00	\$40.00
		Day rate, 4-8 hours	\$67.00	\$67.00
		Day/night rate, 8+ hours	\$80.00	\$80.00
	Eltham Town Hall Community User	Per ticket sold	\$2.00	\$2.00
		Where admission is \$10.00 or less	\$2.00	\$2.00
		Where admission is over \$10.00	\$2.00	\$2.00
		0-2 hours, hourly rate	\$33.00	\$33.00
		2-4 hours	\$128.00	\$128.00
		Day rate - >4 hours between 8am & 5pm	\$162.00	\$162.00
		Day/night rate - use that extends past 5 pm	\$213.00	\$213.00
		0-4 hours - regular user	\$53.00	\$53.00
	Eltham Town Hall Standard Rate	Per ticket sold	\$3.00	\$3.00
		Where admission is \$10.00 or less	\$3.00	\$3.00
		Where admission is over \$10.00	\$3.00	\$3.00
		0-4 hours, hourly rate	\$33.00	\$33.00
		Day rate - >4 hours between 8am & 5pm	\$265.00	\$265.00
		Day/night rate - use that extends past 5 pm	\$399.00	\$399.00
	Kaponga - Main Hall Community User	0-2 hours, hourly rate	\$10.00	\$10.00
		1/2 day rate (2-4 hours), during daylight	\$40.00	\$40.00

Activity	Facility or Service	Description of Fee	2013/14	2014/15
Hall Hire	Kaponga - Main Hall Community User	Day rate, greater than 4 hours	\$67.00	\$67.00
		Day/night rate, usage that extends past 5 pm	\$107.00	\$107.00
	Kaponga - Main Hall Standard Rate	1/2 day rate (0-4 hours), during daylight	\$107.00	\$107.00
		Day rate, greater than 4 hours	\$200.00	\$200.00
		Day/night rate, usage that extends past 5 pm	\$265.00	\$265.00
		Kaponga - Supper Room Community User	0-2 hours, hourly rate	\$7.00
		1/2 day rate (2-4 hours), during daylight	\$28.00	\$28.00
		Day rate, greater than 4 hours	\$53.00	\$53.00
		Day/night rate, usage that extends past 5 pm	\$68.00	\$68.00
		Kaponga - Supper Room Standard Rate	1/2 day rate (0-4 hours), during daylight	\$40.00
		Day rate, greater than 4 hours	\$67.00	\$67.00
		Day/night rate, usage that extends past 5 pm	\$80.00	\$80.00
	Manaia - Main Hall Community User	0-2 hours, hourly rate	\$10.00	\$10.00
		1/2 day rate (2-4 hours), during daylight	\$40.00	\$40.00
		Day rate, greater than 4 hours	\$67.00	\$67.00
		Day/night rate, usage that extends past 5 pm	\$107.00	\$107.00
	Manaia - Main Hall Standard Rate	1/2 day rate (0-4 hours), during daylight	\$107.00	\$107.00
		Day rate, greater than 4 hours	\$200.00	\$200.00
		Day/night rate, usage that extends past 5 pm	\$265.00	\$265.00
		Manaia - Supper Room Community User	0-2 hours, hourly rate	\$7.00
		1/2 day rate (2-4 hours), during daylight	\$28.00	\$28.00
		Day rate, greater than 4 hours	\$53.00	\$53.00
		Day/night rate, usage that extends past 5 pm	\$68.00	\$68.00

Activity	Facility or Service	Description of Fee	2013/14	2014/15	
Hall Hire	Manaia - Supper Room Standard Rate	1/2 day rate (0-4 hours), during daylight	\$40.00	\$40.00	
		Day rate, greater than 4 hours	\$67.00	\$67.00	
		Day/night rate, usage that extends past 5 pm	\$80.00	\$80.00	
	Manaia - Lounge Only Community User	0-2 hours, hourly rate	\$7.00	\$7.00	
		1/2 day rate (2-4 hours), during daylight	\$28.00	\$28.00	
		Day rate, greater than 4 hours	\$53.00	\$53.00	
		Day/night rate, usage that extends past 5 pm	\$68.00	\$68.00	
		Manaia - Lounge Only Standard Rate	1/2 day rate (0-4 hours), during daylight	\$40.00	\$40.00
			Day rate, greater than 4 hours	\$67.00	\$67.00
Day/night rate, usage that extends past 5 pm	\$80.00		\$80.00		
	Opunake Main Hall Community User	0-2 hours, hourly rate	\$10.00	\$10.00	
		1/2 day rate (2-4 hours), during daylight	\$40.00	\$40.00	
		Day rate, greater than 4 hours	\$67.00	\$67.00	
		Day/night rate, usage that extends past 5 pm	\$107.00	\$107.00	
		Opunake Main Hall Standard Rate	1/2 day rate (0-4 hours), during daylight	\$107.00	\$107.00
			Day rate, greater than 4 hours	\$200.00	\$200.00
Day/night rate, usage that extends past 5 pm	\$265.00		\$265.00		
	Patea - Hunter Shaw Building Community User	0-2 hours, hourly rate	\$7.00	\$7.00	
		1/2 day rate (2-4 hours), anytime day/night	\$28.00	\$28.00	
		Day rate, 4-8 hours between 8am & 5pm	\$53.00	\$53.00	
		8 hours plus	\$68.00	\$68.00	
	Patea - Hunter Shaw Building Standard Rate	1/2 day rate (0-4 hours), anytime day/night	\$40.00	\$40.00	
		Day rate, 4-8 hours between 8am & 5pm	\$67.00	\$67.00	

Activity	Facility or Service	Description of Fee	2013/14	2014/15
Hall Hire	Patea - Hunter Shaw Building Standard Rate	8 hours plus	\$80.00	\$80.00
	Waverley Community Centre			
	Rugby Hall Community User	0-2 hours, hourly rate	\$14.00	\$14.00
		1/2 day rate (2-4 hours), during daylight	\$53.00	\$53.00
		Day rate, 4-8 hours	\$107.00	\$107.00
		8 hours plus	\$159.00	\$159.00
	Waverley Community Centre			
	Rugby Hall Standard Rate	1/2 day rate (0-4 hours), during daylight	\$80.00	\$80.00
		Day rate, 4-8 hours	\$134.00	\$134.00
		8 hours plus	\$213.00	\$213.00
	Meeting Room Community User	0-2 hours, hourly rate	\$7.00	\$7.00
		1/2 day rate (2-4 hours), during daylight	\$28.00	\$28.00
		Day rate, 4-8 hours	\$53.00	\$53.00
		8 hours plus	\$68.00	\$68.00
	Meeting Room Standard Rate	1/2 day rate (0-4 hours), during daylight	\$40.00	\$40.00
		Day rate, 4-8 hours	\$67.00	\$67.00
		8 hours plus	\$80.00	\$80.00
	New Hall Community User	0-2 hours, hourly rate	\$14.00	\$14.00
		1/2 day rate (2-4 hours), during daylight	\$53.00	\$53.00
		Day rate, 4-8 hours	\$107.00	\$107.00
		8 hours plus	\$159.00	\$159.00
	Waverley Community Centre New Hall Standard Rate	1/2 day rate (0-4 hours), during daylight	\$80.00	\$80.00
		Day rate, 4-8 hours	\$134.00	\$134.00

Activity	Facility or Service	Description of Fee	2013/14	2014/15
Hall Hire	Waverley Community Centre New Hall Standard Rate	8 hours plus	\$213.00	\$213.00
	Whole Building Community User	0-2 hours, hourly rate	\$27.00	\$27.00
		1/2 day rate (2-4 hours), during daylight	\$107.00	\$107.00
		Day rate, 4-8 hours	\$213.00	\$213.00
		8 hours plus	\$320.00	\$320.00
	Whole Building Standard Rate	1/2 day rate (0-4 hours), during daylight	\$160.00	\$160.00
		Day rate, 4-8 hours	\$265.00	\$265.00
		8 hours plus	\$427.00	\$427.00
Cemeteries	Plot Purchases	Lawn	\$1,052.00	\$1,077.00
		Cremation	\$681.00	\$698.00
		RSA	\$0.00	\$0.00
		Infant	\$681.00	\$698.00
	Interment Costs	Adult (single depth)	\$965.00	\$989.00
		Ashes	\$273.00	\$279.00
		Adult (double)	\$1,114.00	\$1,141.00
		Child (single)	\$768.00	\$786.00
		Infant (single)	\$619.00	\$634.00
		Second burial (turf grave)	\$965.00	\$989.00
		Probe	\$87.00	\$89.00
	Monument Permit Fee	Headstone Installation		\$70.00
Infringements	Parking (fees set by Central Government)	Less than 30 minutes	\$12.00	\$12.00
		30 - 60 minutes	\$15.00	\$15.00
		60-120 minutes	\$21.00	\$21.00
		120-240 minutes	\$30.00	\$30.00
		240-360 minutes	\$42.00	\$42.00
		Taxi Stand	\$60.00	\$60.00
		Bus Stop	\$40.00	\$40.00

Activity	Facility or Service	Description of Fee	2013/14	2014/15	
Infringements	Parking (fees set by Central Government)	Disabled	\$150.00	\$150.00	
		Across entrance	\$40.00	\$40.00	
		Yellow Lines	\$60.00	\$60.00	
		Double Parked	\$60.00	\$60.00	
		Inconsiderate	\$60.00	\$60.00	
		Footpath	\$40.00	\$40.00	
		Wrong way	\$40.00	\$40.00	
		Reversed into park	\$40.00	\$40.00	
		Litter Infringements	Less than 1 litre	\$100.00	\$100.00
		1 to 20 litres	\$200.00	\$200.00	
		20 to 120 litres (or any litter in a Council Reserve)	\$300.00	\$300.00	
		More than 120 litres (or hazardous waste)	\$400.00	\$400.00	
		Removal of litter, illegal dumping, cleaning of graffiti, minimum hourly charge for time, (additionally actual clean-up costs apply)	\$115.00	\$115.00	
	Noise Infringements	Breach of END Notice	\$500.00	\$500.00	
		Breach of Abatement Notice	\$750.00	\$750.00	
Licensing Fees	Food Licences	High Risk	\$750.00	\$750.00	
		Low Risk	\$360.00	\$360.00	
		Occasional Food Premises	\$75.00	\$75.00	
			Inspections, minimum hourly charge plus actual and reasonable costs	\$115.00	\$115.00
		Food Control Plans	Administration and receipt of Food Control Plans	\$106.00	\$106.00
			Audit and inspections, minimum hourly charge plus actual and reasonable costs including consultants	\$115.00	\$115.00
		Other Licence Charges	Amusement Device Inspections	\$12.00	\$12.00

Activity	Facility or Service	Description of Fee	2013/14	2014/15
Licensing Fees	Other Licence Charges	Hairdressers	\$150.00	\$150.00
		Camping Grounds	\$200.00	\$200.00
		Funeral Directors	\$150.00	\$150.00
		Offensive Trades	\$200.00	\$200.00
		Transfer of Licence	\$60.00	\$60.00
		Mobile Shops	\$160.00	\$160.00
		Hawkers	\$65.00	\$65.00
		Street Cafe Permits	\$250.00	\$250.00
		Gambling Act Consent Fee	\$230.00	\$230.00
		Stereo Seizure Return Fee (if approved)	\$150.00	\$150.00
		Stereo Seizure Return Fee Second Offence (if approved)	\$500.00	\$500.00
		Skateboard Seizure Return Fee (if approved)	\$50.00	\$50.00
		Removal of non-complying advertising signs or footpath obstructions, per item	\$115.00	\$115.00
	Tattooists, Beauticians and Body Piercers	Registration	\$150.00	\$150.00
		Inspections, minimum hourly charge plus actual and reasonable costs	\$115.00	\$115.00
		Swimming Pool Fencing inspection	\$115.00	\$115.00
	Liquor Licensing Fees	Liquor Licence Application - Very Low	\$134.93	\$368.00
		Liquor Licence Application - Low	\$0.00	\$609.50
		Liquor Licence Application - Medium	\$0.00	\$816.50
		Liquor Licence Application - High	\$793.24	\$1,023.50
		Liquor Licence Application - Very High	\$0.00	\$1,207.50
		Liquor Licence Annual Fee - Very Low	\$0.00	\$161.00
		Liquor Licence Annual Fee - Low	\$0.00	\$391.00
		Liquor Licence Annual Fee - Medium	\$0.00	\$632.50
		Liquor Licence Annual Fee - High	\$0.00	\$1,035.00

Activity	Facility or Service	Description of Fee	2013/14	2014/15
Licensing Fees	Liquor Licensing Fees	Liquor Licence Annual Fee - Very High	\$0.00	\$1,437.50
		Special Licence Application - Small	\$64.40	\$63.25
		Special Licence Application - Medium	\$0.00	\$207.00
		Special Licence Application - Large	\$0.00	\$575.00
		Managers Certificate Application	\$134.93	\$316.50
		Temporary Authority	\$134.93	\$296.70
		Temporary Licence	\$0.00	\$296.70
		Extract of DLC Register	\$0.00	\$57.50
I-Site	Water tower fees	Adults	\$2.50	\$2.50
		Children	\$1.00	\$1.00
		Families	\$6.00	\$6.00
	Faxes	Local - per page	\$0.20	\$0.20
		National - first page	\$3.50	\$3.50
		National - extra pages	\$0.60	\$0.60
		International - first page	\$3.60	\$3.60
		International - extra pages	\$1.50	\$1.50
		Received faxes - per page	\$1.20	\$1.20
		Internet (per 15 minutes)	\$1.00	\$1.00
	Commission	Ticket Sales (per ticket)	\$1.50	\$1.50
LibraryPlus	National faxes	First page	\$3.50	\$3.50
		Extra pages (per page)	\$0.60	\$0.60
	Local faxes	Per page	\$0.20	\$0.20
	International Faxes	First page	\$3.60	\$3.60
		Each further page	\$1.50	\$1.50
	All incoming faxes	Per page	\$1.20	\$1.20
		Interloan requests	\$8.00	\$8.00
		Interloan requests with Super Gold Card	\$6.50	\$6.50
		Internet (per 15 minutes)	free	free
		Lost or damaged items replacement cost plus	Cost plus \$5.00	Cost plus \$5.00

Activity	Facility or Service	Description of Fee	2013/14	2014/15
LibraryPlus	Laminating	Per A4 page	\$3.50	\$3.50
		Per A3 page	\$7.00	\$7.00
	Printing via internet /word processing	Per page	\$0.40	\$0.40
		Book repairs for public (minimum charge, depending on work involved)	\$8.00	\$8.00
		Membership card replacement	\$6.00	\$6.00
	Sale of withdrawn stock	Per book (hardcover)	\$1.00	\$1.00
		Per magazine or paperback	\$0.20	\$0.20
	DVD	Rental	\$2.00	\$2.00
	Overdue Charges	Adult cards	\$0.30	\$0.30
		Junior Cards	\$0.10	\$0.10
	E-Reader	Rental	\$5.00	\$5.00
		DVDs	\$0.50 per day	\$0.50 per day
	Staff subject searches, more than 15 minutes	Per half hour (does not include printing costs)	\$8.00	\$8.00
	Genealogy searches, more than 15 minutes	Per half hour (does not include printing costs)	\$8.00	\$8.00
Photocopying Fees		A4 single black and white	\$0.50	\$0.50
		A4 double black and white	\$0.70	\$0.70
		A3 single black and white	\$0.70	\$0.70
		A3 double black and white	\$1.00	\$1.00
		A4 single colour	\$1.00	\$1.00
		A4 double colour	\$1.50	\$1.50
		A3 single colour	\$1.50	\$1.50
		A3 double colour	\$2.00	\$2.00
Scanning Fees		Per page	\$0.50	\$0.50
Administration Fees		Any other services	Actual and reasonable cost	
LGOIMA	Official Information Requests	\$45.00 per hour (first hour free) - photocopying fees as above (first 50 pages free)		

Activity	Facility or Service	Description of Fee	2013/14	2014/15
Pools	Rural Pools	Entry	Free	Free
		School Lesson (per session of up to 3 hours) plus the cost of lifeguard/s	\$12.00	\$12.00
		Private Hire (per session of up to 3 hours) plus the cost of lifeguard/s	\$55.00	\$60.00
	Aquatic Centre	Entry fees		
		Adults	\$4.00	\$4.00
		Children (5 - 16 years)	\$3.50	\$3.50
		Preschoolers	\$1.50	\$1.50
		Spectators	\$1.00	\$1.00
		Family pass	\$12.00	\$12.00
		Groups (12 or more persons)	\$3.00	\$3.00
		Hydroslide (plus admission)	\$3.50	\$3.50
		Swim squad	\$3.00	\$3.00
	Price is inclusive of pool entry	Learn to swim 4 yrs + (per lesson)	\$8.00	\$8.00
	Price is inclusive of pool entry	Learn to swim AquaTots (per lesson)	\$7.00	\$7.00
	Price is inclusive of pool entry	Learn to swim 1 on 1 lesson (30min)	\$25.00	\$25.00
	Price is inclusive of pool entry	Learn to swim 1 on 2 lesson (30min)	\$30.00	\$30.00
	Price is inclusive of pool entry	AquaSports	\$6.50	\$6.50
	Price is inclusive of pool entry	Krazy Kayaks (per lesson)	\$10.50	\$10.50
	Price is inclusive of pool entry	Lifesaving (Bronze Star/Bronze Medallion etc RLSS) plus disbursements	\$8.00	\$8.00
	Price is inclusive of pool entry	Access & Inclusion (special needs) private lesson 1 on 1	\$11.00	\$11.00
	Price is inclusive of pool entry	Holiday Crash Course (Swim and Survive)	\$8.00	\$8.00
	Price is inclusive of pool entry	Holiday Programme (Swim and Survive)	\$8.00	\$8.00
	Price is inclusive of pool entry	School Swim and Survive with instructors (40min - cost per head)	\$3.10	\$3.60

Activity	Facility or Service	Description of Fee	2013/14	2014/15	
Pools	Price is inclusive of pool entry	AquaFit normal pool admission (nominally \$4.00 per head)	\$4.00	\$4.00	
	Price is inclusive of pool entry	BBQ Hire	\$5.00	\$5.00	
	Price is inclusive of pool entry	Shower (without Pool use)	\$2.00	\$2.00	
	Price is inclusive of pool entry	Green Prescription (Adult) (20% off full adult price)	20% off	20% off	
	Price is inclusive of pool entry	Green Prescription (Child) (20% off full child price)	20% off	20% off	
	Price is inclusive of pool entry	Cancellation fee (for no shows without 24 hrs notice)	Cost of instructors	Cost of instructors	
			Swim tickets		
			11 Swim ticket	\$35.00	\$35.00
			22 Swim ticket	\$70.00	\$70.00
			50 Swim ticket	\$140.00	\$140.00
			Gold Card customers (20% off full adult price)	20% off	20% off
			School Swimming Sports	\$95.00	\$95.00
			Exclusive Use		
		Exclusive: private use per hour 25 m (with indoor learners pool)	\$100.00	\$100.00	
		Exclusive: private use per hour 25 m only	\$85.00	\$85.00	
		Exclusive: private use per hour 50 m (with outdoor change rooms)	\$100.00	\$100.00	
		Exclusive: Hydroslide per hour (additional to indoor pool)	\$68.00	\$68.00	
		Exclusive: Thermal Pool (additional to indoor pool)	\$34.00	\$34.00	
		Exclusive: Toddlers Splash park per hour (additional to indoor pool)	\$34.00	\$34.00	
		Exclusive Use			
		Exclusive: Swim Clubs (per hour)	\$67.00	\$67.00	

Activity	Facility or Service	Description of Fee	2013/14	2014/15
Pools	Aquatic Centre	Exclusive: Lane Hire (per hour)	\$16.00	\$16.00
	Price is exclusive of pool entry	Exclusive: Inflatable (per hour) additional to normal entry fees or hire charges	\$17.00	\$17.00
Waste Services	Transfer Station	General Refuse		
		Wheelie bin (at transfer station) - 120L	\$7.00	\$7.00
		Wheelie bin (at transfer station) - 240L	\$12.00	\$13.00
		Large bag (60L)	\$4.00	\$4.00
		Cars and Station Wagons	\$21.00	\$23.00
		Standard Single Axle Trailer	\$36.00	\$39.00
		Standard Single Axle Trailer (raised sides)	\$123.00	\$131.00
		Vans, Utes and 4WDs	\$53.00	\$57.00
		Tandem Trailers/tonne	\$136.00	\$146.00
		Whiteware	\$12.00	\$12.00
		Others per tonne	\$136.00	\$146.00
		Car tyres – each (up to 10)	\$15.00	\$15.00
		Light truck tyres – each (up to 10)	\$23.00	\$23.00
		Tractor tyre – each (up to 10)	\$39.00	\$39.00
		Fluorescent tubes	\$4.00	\$4.00
		Recyclables	free	free
		Oil (per litre)	\$3.00	\$3.00
		Public weighbridge (Hawera only)	\$31.00	\$31.00
Waste Services	Transfer Station	Green Waste		
		Wheelie bin (at transfer station) - 120L	\$4.00	\$4.00
		Wheelie bin (at transfer station) - 240L	\$7.00	\$7.00
		Large bag	\$2.00	\$2.00
		Cars and Station Wagons	\$11.00	\$12.00
		Standard Single Axle Trailer	\$19.00	\$20.00

Activity	Facility or Service	Description of Fee	2013/14	2014/15
Waste Services	Transfer Station	Green Waste		
		Standard Single Axle Trailer (raised sides)	\$63.00	\$66.00
		Vans, Utes and 4WDs	\$27.00	\$29.00
		Tandem Trailers/tonne	\$69.00	\$73.00
		Others per tonne	\$69.00	\$73.00
Trade Waste	WWTP	Tanker Septage (per m³)	\$11.00	\$45.00
	Green Waste Kerbside Collection	Annual Fee	\$96.00	\$110.00
Roading		Vehicle Crossing Application Fee	\$172.50	\$172.50
TSB Hub		Change of regime to per hour rate		
	Stadium - 1 Court Hire	Per hour	\$34.00	\$34.00
		Regular - per hour	\$32.00	\$32.00
		Commercial		
		Per hour	\$0.00	\$65.00
	Programmes	Casual Courts 1 & 2 only - up to 2 hours (no lights) per person	\$7.00	\$7.00
	Southern Lounge	Community		
		Per hour	\$0.00	\$23.50
		Commercial		
		Per hour	\$0.00	\$35.00
	Function/Conference Area (Lounge 2)	Community		
		Per hour	\$0.00	\$27.50
		Commercial		
		Per hour	\$0.00	\$40.00
	West Lounge	Community		
		Per hour	\$0.00	\$20.00
		Commercial		
		Per hour	\$0.00	\$29.00

Activity	Facility or Service	Description of Fee	2013/14	2014/15
TSB Hub	East Lounge Cafe	Community		
		Per hour	\$0.00	\$20.00
		Commercial		
		Per hour	\$0.00	\$29.00
	Smallbore Ante Room	Per hour	\$0.00	\$12.50
	Outdoor Court Area	Casual hire/court/hour (includes toilets and pavilion)	\$32.00	\$32.00
		Outdoor netball court lights (up to 2 hours)	\$0.00	\$20.00
	Cricket Pavilion Hire	Community		
		Per hour	\$0.00	\$25.00
		Commercial		
		Per hour	\$0.00	\$35.00
	Change Room Hire	Per use	\$32.00	\$32.00
	Playing Field Lights	Per field per hour	\$6.00	\$7.00
		Number 1 Field game lights per hour	\$0.00	\$25.00
	Spotlights	Per use	\$25.00	\$25.00
	Powered Speakers	Per use	\$25.00	\$25.00
	Floor Coverings	Setup/clean dismantle (per court)	\$0.00	\$500.00

NB: TSB Hub - Prices for hireage of multiple spaces or for periods of more than 24 hours are negotiated with the hirer.

NB: TSB Hub - Pricing is moving to hourly rates for Regular, Commercial and Community Users.

Activity	Facility or Service	Description of Fee	2013/14	2014/15
Water	Throughout the District	User Fee for Bulk Water Supply at filling points	\$6.30 per m3	\$6.50 per m3
Campgrounds	Hawera Holiday Park	Cabin per night (up to 2 people)	\$35.00	\$40.00
		Extra person per night	\$12.00	\$12.00
		Powered Site per night (up to 2 people)	\$24.00	\$24.00
		Extra person per night	\$10.00	\$10.00
		Non-powered Site per night (up to 2 people)	\$17.00	\$17.00
		Extra person per night	\$10.00	\$10.00
		Ensuite Units per night (newly built)	As at October 2013 \$80.00	\$80.00
		Extra person per night (newly built)	As at October 2013 \$10.00	\$12.00
	Te Ngutu o te Manu	Non-powered Site per night (up to 2 people)	\$5.00	\$5.00
		Extra person per night	\$1.00	\$1.00
	Wai-inu Beach	Per Site per night from 1 Mar to 30 Nov	\$5.00	\$5.00
		Per Site per night from 1 Dec to last day of Feb	\$10.00	\$10.00
	Waverley Beach	Cabin per night	\$15.00	\$15.00
		Powered Site per night	\$12.00	\$12.00
		Non-powered Site per night	\$10.00	\$10.00
Pensioner Housing	Opunake	Weekly Rental (range)	\$77 - \$96	\$70 - \$112
	Manaia	Weekly Rental (range)	\$69 - \$88	\$80 - \$100
	Kaponga	Weekly Rental (range)	\$72.00	\$80 - \$85
	Eltham	Weekly Rental (range)	\$72 - \$88	\$73 - \$101
	Hawera	Weekly Rental (range)	\$77 - \$120	\$88 - \$113
	Patea	Weekly Rental (range)	\$85 - \$88	\$79 - \$96
	Waverley	Weekly Rental (range)	\$80 - \$88	\$84 - \$101

NB: Some new fees have been introduced to align with new Council activities, processes or bylaws (e.g. Litter infringement fee, tattooist, beauticians and body piercers registration fee, dog rehoming, grazing permit, and charges for the new Hawera Holiday Park en-suite cabin). Other fees are quite different to what was projected in our Long Term Plan including; Building consents (inspection and processing), LIMS and Liquor Licensing. TSB Hub is also moving to hourly rates for regular, commercial and community users.

Appendix 1: Animal Control Offences and Fees

Infringement	Fee
Wilful obstruction of dog control officer or ranger	\$750.00
Failure or refusal to supply information or wilfully providing false particulars	\$750.00
Failure to supply information or wilfully providing false particulars about dog	\$750.00
Failure to comply with any bylaw authorised by the section	\$300.00
Failure to undertake dog owner education programme or dog obedience course (or both)	\$300.00
Failure to comply with obligations of probationary owner	\$750.00
Failure to comply with effects of disqualification	\$750.00
Failure to comply with effects of classification of dog as dangerous dog	\$300.00
Fraudulent sale or transfer of dangerous dog	\$500.00
Failure to comply with effects of classification of dog as menacing dog	\$300.00
Failure to advise person of muzzle and leashing requirements	\$100.00
Failure to implant microchip transponder in dog	\$300.00
False statement relating to dog registration	\$750.00
Falsely notifying death of dog	\$750.00
Failure to register dog	\$300.00
Fraudulent procurement or attempt to procure replacement dog registration label or disc	\$500.00
Failure to advise change of dog ownership	\$100.00
Failure to advise change of address	\$100.00
Removal, swapping, or counterfeiting of registration label or disc	\$500.00
Failure to keep dog controlled or confined	\$200.00
Failure to keep dog under control	\$200.00
Failure to provide proper care and attention, to supply proper and sufficient food, water, and shelter, and to provide adequate exercise	\$300.00
Failure to carry leash in public	\$100.00
Failure to comply with barking dog abatement notice	\$200.00
Allowing dog known to be dangerous to be at large un-muzzled or un-leashed	\$300.00
Releasing dog from custody	\$750.00

Capital Programme for 2014/15

Activity	Project No.	Project Name	LTP 2014/15	Revised 2014/15	Reason for change in the revised programme
Cemeteries	14002	Opunake Cemetery wall	\$0	\$20,440	New division of wall to be developed on existing land
	13221	Eltham Cemetery – loop road works at extended area	\$65,580	\$0	Project was deferred to 2016/17
	13222	Hawera Cemetery – full cemetery survey	\$43,720	\$0	Project is not required
Total - Cemeteries			\$109,300	\$20,440	
Halls	13245	Replace stove – Opunake Town Hall	4,372	\$0	Project is not required
Halls	14004	Hawera Memorial Theatre signage	\$0	\$13,286	New Signage is required
Halls	14224	Hawera Memorial Theatre storage facility upgrades	\$0	\$25,000	Approved by Council
Total - Halls			\$4,372	\$38,286	
LibraryPlus	13262	Library renewals for furniture	\$12,023	\$11,242	As per LTP
	13282	Patea Library - replace carpet & vinyl	\$42,955	\$40,165	
	14003	Hawera Library Microfilm Reader	\$0	\$14,308	
	62200	New books	\$202,205	\$0	
	62201	Adults Non Fiction	\$0	\$45,990	
	62202	Adults Fiction	\$0	\$66,434	
	62203	Large print	\$0	\$30,660	
	62204	Children	\$0	\$45,990	
	62211	E-books	\$0	\$15,330	
Total - LibraryPlus			\$257,183	\$270,119	
Parks & Property	13285	3 yearly playground soft-fall top-up - Egmont Plains Ward	\$0	\$16,103	Project not completed in 2013/14
	13295	Fence replacement - Row Reserve, Manaia	\$6,558	\$6,708	
	13307	Bin replacements – Eltham Ward parks	\$4,591	\$0	Project not required
	13302	3 yearly playground soft-fall top-up - Eltham Ward	\$0	\$9,713	Project not completed in 2013/14
	13314	Fence replacement - Bridge Street Reserve, Eltham	\$3,279	\$3,348	
	13315	Fence replacement - Grace Ave Pool Reserve, Kaponga	\$4,372	\$4,464	
	13319	Playground upgrade – Rawhitiroa Reserve	\$76,510	\$0	Project was deferred to 2016/17
	13329	Bin replacements - Hawera Ward parks	\$5,465	\$5,580	
	13340	Fence replacement - Te Ngutu O Te Manu	\$8,744	\$8,940	
	13341	Fence replacement - Hicks Park, Hawera	\$10,930	\$11,172	
	13342	Fence replacement - Normanby Domain	\$5,465	\$5,580	

Activity	Project No.	Project Name	LTP 2014/15	Revised 2014/15	Reason for change in the revised programme
Parks & Property	13351	Fence replacement - Reactive - Hawera Ward	\$5,465	\$5,580	
	13360	Playground upgrade - King Edward Park, Hawera	\$81,975	\$83,775	
	13370	3 yearly playground soft-fall top-up - Patea Ward parks	\$0	\$4,599	Project not completed in 2013/14
	13375	Bin replacements - Patea Ward parks	\$2,186	\$2,232	
	13385	Fence replacement - Patea Domain No 1	\$10,930	\$11,172	
	13386	Fence replacement - Patea Memorial Gardens	\$8,744	\$8,940	
	13390	Playground upgrade - Manchester Street Reserve, Patea	\$43,720	\$0	Project not required
	13419	Furniture & fittings upgrade - Flat C, Centennial Close	\$15,411	\$15,750	
	13437	Replace roof - Eltham depot	\$10,930	\$11,172	
	13438	Replace roof & cladding - Eltham Transfer Station	\$23,718	\$24,246	
	13439	Replace carpet & vinyl - Eltham Plunket Rooms	\$10,384	\$10,608	
	14006	District Parks - Picnic Sets	\$0	\$3,577	New picnic sets required
	14007	Upgrade of Hawera Maintenance Shed at Cemetery	\$0	\$83,804	Upgrade to maintenance shed is required
	14012	KEP Picnic Sets x 4	\$0	\$6,647	New picnic sets required
	14223	Turi's Waka Seating – Patea Ward	\$0	\$5,000	Approved by Council
Total - Parks & Property			\$339,377	\$348,722	
Rural Vegetation Fire	13206	Replacement Fire Hose	\$1,618	\$1,635	
Total - Rural Fire			\$1,618	\$1,635	
Building Control	14039	Building Control Digital Tablets + Programme	\$0	\$47,402	New expenditure - Digital Tablets + Programme
Total - Building Control			\$0	\$47,402	
Animal Services	13200	Replacement fencing at Hawera Pound	\$21,860	\$20,444	
Total - Animal Services			\$21,860	\$20,444	
Pensioner Housing	13401	Pensioner Housing upgrades	\$215,111	\$219,844	
Total - Pensioner Housing			\$215,111	\$219,844	
Community Development	13235	Coastal Walkway	\$6,558	\$6,702	
Total - Community Development			\$6,558	\$6,702	
Rural Swimming Pools	13445	Rawhitiroa Public Pool - replace sunshade cloth	\$17,116	\$17,488	
	14018	Rawhitiroa Pool Backwash Tank	\$0	\$15,330	This work is required due to TRC conditions
Total - Rural Pools			\$17,116	\$32,818	

Activity	Project No.	Project Name	LTP 2014/15	Revised 2014/15	Reason for change in the revised programme
Aquatic Centre	13455	Aquatic Centre - plant renewals	\$54,650	\$55,850	
	14036	Aquatic Centre - LED lights - Indoor Facility	\$0	\$15,675	This work is required for energy efficiency
Total - Aquatic Centre			\$54,650	\$71,525	
TSB Hub	13486	TSB Hub - capital renewals	\$54,650	\$51,100	
	13494	TSB Hub - capital improvement Stage 5 A	\$1,639,500	\$0	Project not to proceed until external funding is sourced
Total -TSB Hub			\$1,694,150	\$51,100	
Roading and Footpaths		Renewal Programme - Roothing and Footpaths	\$7,971,942	\$7,455,372	Various renewals - NZTA subsidy reduced
Total - Roothing & Footpaths			\$7,971,942	\$7,455,372	
Campgrounds	13501	Replace stoves, washing machines, dryers & gas burners	\$37,709	\$38,539	
	13504	Repair bridge (to extend life) - Te Ngutu O Te Manu	\$5,465	\$5,580	
	13510	Replace roof - Waverley Beach Bunk House	\$1,858	\$1,899	
	14032	Te Ngutu o Te Manu - Brick BBQ's x 2	\$0	\$3,581	This work is required due to old BBQ unusable
	14033	Waverley Beach Camp - re-roof Cookhouse	\$0	\$24,528	Remedial work is required
	14035	Hawera Holiday Park - landscaping (materials only)	\$0	\$10,216	Upgrade of green space following cabin upgrades (13/14)
Total - Campgrounds			\$45,032	\$84,343	
Stormwater	13008	District Stormwater - upgrade	\$83,055	\$86,554	
	13017	District Stormwater - renewals	\$5,085	\$5,302	
Total - Stormwater			\$88,140	\$91,856	
Support Centres	08237	IT Hardware	\$150,397	\$0	New project code - 13556
	08238	IT Software	\$5,465	\$0	New project code - 13557
	11205	Records Management & Compliancy	\$10,930	\$11,172	
	12234	Website design	\$10,930	\$11,172	
	13471	Property and Rating Ci	\$54,650	\$55,850	
	13483	Records Electronic Document Capture - back capture	\$131,160	\$134,046	
	13556	IT Hardware	\$0	\$153,300	Moved as above
	13557	IT Software	\$0	\$5,617	Moved as above
Total - Support Centres			\$363,532	\$371,158	
Cinema 2	12221	Cinema 2 - Renewals Programme	\$8,143	\$8,327	
	14021	Cinema 2 - Vinyl	\$0	\$8,180	Vinyl requires replacement
Total - Cinema 2			\$8,143	\$16,507	

Activity	Project No.	Project Name	LTP 2014/15	Revised 2014/15	Reason for change in the revised programme
Public Toilets	13463	Replace water pump - Stent Road toilets	\$3,935	\$4,022	
	14019	KEP toilet doors - steel	\$0	\$18,396	Replacement of aluminium doors with steel (vandal resistant)
Total - Public Toilets			\$3,935	\$22,418	
Coastal Structures	14037	Pungarehu - Bayley Road Revetment	\$0	\$56,540	Bayley Road Revetment - Wall
Total - Coastal Structures			\$0	\$56,540	
Wastewater	10076	Central sludge disposal site	\$16,950	\$0	This project is not required
	10089	Hawera Marine Consent Renewal	\$0	\$169,620	Comes from PJ 13078 and 13079 – required to re-consent outfall discharge
	13021	Hawera Inflow and Infiltration	\$339,000	\$348,492	
	13031	Eltham Inflow and Infiltration	\$84,750	\$87,129	
	13042	Opunake Inflow and Infiltration	\$67,800	\$69,698	
	13052	District Wastewater Reticulation Renewals	\$169,500	\$174,246	
	13063	Western trunk upsizing	\$339,000	\$348,492	
	13073	Desludge Hawera Pond 1	\$11,300	\$0	This project has been completed 2013/14
	13077	Wai-inu WWTP - relocation	\$0	\$78,162	This project is ahead of schedule
	13078	Hawera Benthic Survey	\$50,850	\$0	See above re Hawera consent renewal
	13079	Hawera WWTP - outfall investigation	\$113,000	\$0	See above re Hawera consent renewal
	13086	Hawera WWTP - consent renewal	\$84,750	\$88,329	
	13087	Opunake WWTP - cliff stability survey	\$11,300	\$11,782	
	13090	Patea bank planting/stabilization	\$5,650	\$5,857	
	13102	Hawera WWTP - track repair	\$5,650	\$7,772	
	13104	Eltham - track repair	\$5,650	\$0	Project has been completed
	13564	New Aerators	\$0	\$78,154	Required to replace old Aerators at Hawera
Total - Wastewater			\$1,305,150	\$1,467,733	
Water Supply Inaha	10029	Inaha WTP DWSNZ2005 compliance	\$0	\$52,056	To meet anticipated new standards
	14038	Inaha WTP Reservoir Seismic Strengthening	\$0	\$169,620	Required to strengthen old reservoir
Total - Inaha Water			\$0	\$221,676	

Activity	Project No.	Project Name	LTP 2014/15	Revised 2014/15	Reason for change in the revised programme
Water Supply Urban	13005	Patea & Waverley Fluoridation	\$0	\$457,506	Additional Capital for Fluoridation
	13108	Fire Hydrant Flow Reticulation Reinforcements	\$718,680	\$748,984	
	13113	Renewals - Water Supply - Urban	\$1,198,930	\$1,249,487	
	13121	Eltham WSTM - WTP to Cornwall Road	\$117,520	\$122,471	
Total - Urban Water			\$2,035,130	\$2,578,408	
Water Supply Waimate West	10137	Waimate West - water take consent condition	\$35,030	\$36,509	Annual payment to catchment riparian planting
	13129	Waimate West - asbestos cement pipes and other assets renewals	\$1,291,590	\$1,346,204	
Total - Waimate West Water			\$1,326,620	\$1,382,563	
TOTAL CAPITAL EXPENDITURE			\$15,868,918	\$14,877,606	

